

彈性工作間・生活取平衡

Support Work-life Balance

Foster Workplace Flexibility



平等機會委員會 截至二零一三年 三月三十一日止 財政年度的財務報表

獨立核數師報告
致平等機會委員會管治委員會
成員
(依據《性別歧視條例》在香港成立)

本核數師(以下簡稱「我們」)已審核列載於第95至第120頁平等機會委員會(「委員會」)的財務報表，此財務報表包括於二零一三年三月三十一日的資產負債表，截至該日止年度的收支結算表、全面收益表、資金變動表和現金流量表以及主要會計政策概要及其他附註解釋資料。

委員會就財務報表須承擔的責任

委員會須負責根據香港會計師公會頒佈的《香港財務報告準則》編製財務報表，以令財務報表作出真實而公平的反映及落實其認為編製財務報表所必要的內部控制，以使財務報表不存在由於欺詐或錯誤而導致的重大錯誤陳述。

核數師的責任

我們的責任是根據我們的審計對該等財務報表作出意見。我們是按照雙方同意的受聘條款，僅向委員會報告。除此之外，我們的報告不可用作其他用途。我們概不就本報告的內容，對任何其他人士負責或承擔法律責任。

我們已根據香港會計師公會頒佈的《香港審計準則》進行審計。該等準則要求我們遵守道德規範，並規劃及執行審計，以合理確定財務報表是否不存在任何重大錯誤陳述。

Equal Opportunities Commission Financial Statements for the year ended 31 March 2013

**Independent auditor's report to the Commission
Members of Equal Opportunities Commission**
(Established in Hong Kong pursuant to the Sex Discrimination Ordinance)

We have audited the financial statements of Equal Opportunities Commission ("the Commission") set out on pages 95 to 120, which comprise the statement of assets and liabilities as at 31 March 2013, the statement of income and expenditure, statement of comprehensive income, statement of changes in funds and cash flow statement for the year then ended and a summary of significant accounting policies and other explanatory information.

The Commission's responsibility for the financial statements

The Commission is responsible for the preparation of financial statements that give a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants and for such internal control as the Commission 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

Our responsibility is to express an opinion on these financial statements based on our audit. This report is made solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

審計涉及執程序以獲取有關財務報表所載金額及披露資料的審計憑證。所選定的程序取決於核數師的判斷，包括評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險。在評估該等風險時，核數師考慮與該機構編製財務報表以作出真實而公平的反映相關的內部控制，以設計適當的審計程序，但目的並非為對機構內部控制的有效性發表意見。審計亦包括評價委員會所採用會計政策的合適性及作出會計估計的合理性，以及評價財務報表的整體列報方式。

我們相信，我們所獲得的審計憑證能充足和適當地為我們的審計意見提供基礎。

意見

我們認為，該等財務報表已根據《香港財務報告準則》真實而公平地反映委員會於二零一三年三月三十一日的事務狀況及截至該日止年度的盈餘及現金流量。

畢馬威會計師事務所
執業會計師
香港中環
遮打道10號
太子大廈8樓
二零一三年八月三十日

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 judgement, 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 the financial statements that give a true and fair view 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 and the reasonableness of accounting estimates made by the Commission, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements give a true and fair view of the state of the Commission's affairs as at 31 March 2013 and of its surplus and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.

KPMG
Certified Public Accountants
8th Floor, Prince's Building
10 Chater Road
Central, Hong Kong
30 August 2013

收支結算表
截至二零一三年
三月三十一日止
財政年度

(所有數額均以港元為單位)

Statement of income and expenditure
for the year ended 31 March 2013

(Expressed in Hong Kong dollars)

		附註 Note	2013	2012
收入	Income			
政府補助	Government subventions	3	95,436,630	88,017,132
法律訴訟費用的補償	Reimbursement of costs from legal litigation		1,490	–
其他收入	Other income		2,206,242	1,879,144
			97,644,362	89,896,276
支出	Expenditure			
職員薪酬	Staff salaries		49,531,051	46,133,874
職員約滿酬金、其他福利及津貼	Staff gratuity, other benefits and allowances		17,481,997	16,616,864
強積金供款	Mandatory provident fund contributions		1,121,488	958,232
未使用年假的準備之增長	Increase in provision for unutilised annual leave		255,123	37,686
法律費用	Legal fees		911,931	1,767,156
宣傳及公眾教育支出	Publicity and public education expenses		10,822,355	7,674,199
研究計劃及教材資料套	Research projects and training modules		976,940	504,134
涉及辦公室物業的營運租賃租金	Operating lease rentals in respect of office premises		12,112,862	10,302,713
折舊	Depreciation	4	720,673	1,658,631
職員本地及外訪、會議及培訓	Staff local and overseas visits, conferences and training		555,090	201,973
核數師酬金	Auditor's remuneration		87,950	83,910
其他經營費用	Other operating expenses		2,698,848	2,614,555
			97,276,308	88,553,927
財政年度盈餘	Surplus for the year	10	368,054	1,342,349

第100至120頁之附註為本財務報表的一部分。

The notes on pages 100 to 120 form part of these financial statements.

全面收益表 截至二零一三年 三月三十一日止 財政年度

(所有數額均以港元為單位)

委員會於任一所呈列的年度期間，除「財政年度盈餘」以外便沒有全面收益的組成項目。因此，委員會於兩個年度期間均沒有分開呈列全面收益表，委員會的「全面收入總額」和「財政年度盈餘」相同。

Statement of comprehensive income for the year ended 31 March 2013

(Expressed in Hong Kong dollars)

The Commission had no components of comprehensive income other than “surplus for the year” in either of the periods presented. Accordingly, no separate statement of comprehensive income is presented as the Commission’s “total comprehensive income” was the same as the “surplus for the year” in both periods.

第100至120頁之附註為本財務報表的一部分。

The notes on pages 100 to 120 form part of these financial statements.

資產負債表 於二零一三年 三月三十一日

(所有數額均以港元為單位)

Statement of assets and liabilities as at 31 March 2013

(Expressed in Hong Kong dollars)

		附註 Note	2013	2012
資產	ASSETS			
非流動資產	Non-current asset			
物業、機器及設備	Property, plant and equipment	4	1,347,560	1,833,867
流動資產	Current assets			
應收政府的未使用年假補助	Unutilised annual leave subventions receivable from the Government		2,804,800	2,549,677
其他應收帳款、按金及預付款項	Other receivables, deposits and prepayments	5	5,373,041	4,538,439
存款期超過3個月的銀行存款	Bank deposits with original maturity over three months		21,000,000	23,301,664
現金及現金等價物	Cash and cash equivalents	6	21,626,623	18,144,781
			50,804,464	48,534,561
總資產	Total assets		52,152,024	50,368,428
負債	LIABILITIES			
非流動負債	Non-current liabilities			
職員約滿酬金的準備	Provision for staff gratuity	7	7,879,168	3,572,114
預收政府補助	Government subventions received in advance	3	3,444,242	–
			11,323,410	3,572,114
流動負債	Current liabilities			
職員約滿酬金的準備	Provision for staff gratuity	7	2,391,539	4,376,509
未使用年假的準備	Provision for unutilised annual leave		2,804,800	2,549,677
預收政府補助	Government subventions received in advance	3	7,603,221	12,885,970
其他應付帳項及應計費用	Other payables and accruals	8	5,263,791	4,586,949
			18,063,351	24,399,105
總負債	Total liabilities		29,386,761	27,971,219
基金	FUNDS			
儲備	Reserves	10	22,765,263	22,397,209
總基金	Total funds		22,765,263	22,397,209
總基金及負債	Total funds and liabilities		52,152,024	50,368,428

於2013年8月30日批准並授權公布本財務報表。

Approved and authorised for issue on 30 August 2013 by

周一嶽醫生
Dr York Chow Yat-ngok
委員會主席

Chairperson of the Commission

趙麗娟女士
Ms Susanna CHIU Lai-kuen
行政及財務專責小組召集人

Convenor of the Administration and Finance Committee

鄧伊珊小姐
Miss Kerrie TENG
會計師

Accountant

第100至120頁之附註為本財務報表的一部分。

The notes on pages 100 to 120 form part of these financial statements.

資金變動表
截至二零一三年
三月三十一日止
財政年度

(所有數額均以港元為單位)

Statement of changes in funds
for the year ended 31 March 2013

(Expressed in Hong Kong dollars)

		收支結算表 Statement of income and expenditure	儲備 Reserves (附註10) (note 10)	總數 Total
於2011年4月1日之結餘	Balance at 1 April 2011	–	21,054,860	21,054,860
2011/2012年度資金變動：	Changes in funds for 2011/2012:			
財政年度盈餘及 全面收入總額	Surplus and total comprehensive income for the year	1,342,349	–	1,342,349
轉撥	Transfer	(1,342,349)	1,342,349	–
於2012年3月31日及 2012年4月1日之結餘	Balance at 31 March 2012 and 1 April 2012	–	22,397,209	22,397,209
2012/2013年度資金變動：	Changes in funds for 2012/2013:			
財政年度盈餘及 全面收入總額	Surplus and total comprehensive income for the year	368,054	–	368,054
轉撥	Transfer	(368,054)	368,054	–
於2013年3月31日之結餘	Balance at 31 March 2013	–	22,765,263	22,765,263

第100至120頁之附註為本財務報表的一部分。

The notes on pages 100 to 120 form part of these financial statements.

現金流量表

截至二零一三年三月三十一日止財政年度

(所有數額均以港元為單位)

Cash flow statement

for the year ended 31 March 2013

(Expressed in Hong Kong dollars)

	附註 Note	2013	2012
營運活動	Operating activities		
財政年度盈餘	Surplus for the year	368,054	1,342,349
調整：	Adjustments for:		
折舊	Depreciation	720,673	1,658,631
利息收入	Interest income	(563,072)	(463,708)
營運資金變動前經營盈餘	Operating surplus before changes in working capital	525,655	2,537,272
應收政府的未使用年假補助之增加	Increase in unutilised annual leave subventions receivable from the Government	(255,123)	(37,686)
其他應收帳款、按金及預付款項之增加	Increase in other receivables, deposits and prepayments	(880,693)	(287,938)
其他應付帳項及應計費用之增加	Increase in other payables and accruals	850,702	415,700
職員約滿酬金的準備之增加／(減少)	Increase/(decrease) in provision for staff gratuity	2,322,084	(5,547,188)
未使用年假的準備之增加	Increase in provision for unutilised annual leave	255,123	37,686
預收政府補助之(減少)／增加	(Decrease)/increase in Government subventions received in advance	(1,838,507)	229,554
營運所得／(耗用)的現金淨額	Net cash generated from/(used in) operating activities	979,241	(2,652,600)
投資活動	Investing activities		
已收利息	Interest received	609,163	422,519
存放存款期超過3個月的銀行存款	Placement of bank deposits with original maturity over three months	(21,000,000)	(23,301,664)
支用存款期超過3個月的銀行存款	Release of bank deposits with original maturity over three months	23,301,664	23,074,871
購置物業、機器及設備	Payment for the purchase of property, plant and equipment	(408,226)	(153,693)
投資活動所產生之現金淨額	Net cash generated from investing activities	2,502,601	42,033
現金及現金等價物之增加／(減少)	Increase/(decrease) in cash and cash equivalents	3,481,842	(2,610,567)
年初之現金及現金等價物	Cash and cash equivalents at beginning of the year	18,144,781	20,755,348
年末之現金及現金等價物	Cash and cash equivalents at end of the year	21,626,623	18,144,781

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第100至120頁之附註為本財務報表的一部分。

The notes on pages 100 to 120 form part of these financial statements.

財務報表附註

(所有數額均以港元為單位)

1 背景

平等機會委員會(「委員會」)是一個法定機構，於一九九六年成立，負責執行《性別歧視條例》、《殘疾歧視條例》、《家庭崗位歧視條例》及《種族歧視條例》。委員會致力消除基於性別、婚姻狀況、懷孕、殘疾、種族及家庭崗位而產生的歧視。此外，委員會亦致力消除性騷擾及基於殘疾的騷擾及中傷行為，並促進男女之間、傷健之間、不同種族人士之間及不同家庭崗位人士之間的平等機會。

委員會是按法例在香港成立，辦事處註冊地址為香港太古城太古灣道14號太古城中心三座19樓。

2 主要會計政策

(a) 遵例聲明

本財務報表乃根據香港會計師公會頒佈所有適用的《香港財務報告準則》(此統稱包括適用的個別《香港財務報告準則》、《香港會計準則》及詮釋)，以及香港公認會計原則而編製。委員會採納的主要會計政策概述如下。

香港會計師公會頒佈多項對委員會本會計年度首次生效的經修訂之《香港財務報告準則》。然而，該等最新發展概不對委員會財務報表相關，委員會於本會計期間並無採用任何尚未生效的新訂準則或詮釋(參見附註16)。

Notes to the financial statements

(Expressed in Hong Kong dollars)

Background

Equal Opportunities Commission (“the Commission”) is a statutory body set up in 1996 to implement the Sex Discrimination Ordinance, the Disability Discrimination Ordinance, the Family Status Discrimination Ordinance and the Race Discrimination Ordinance. The Commission works towards the elimination of discrimination on the grounds of sex, marital status, pregnancy, disability, race and family status. The Commission also aims to eliminate sexual harassment, and harassment and vilification on the grounds of disability and promote equality of opportunities between men and women, between persons with and without a disability, between people of different races and irrespective of family status.

The Commission is established by statute in Hong Kong. The address of its registered office is 19/F, Cityplaza Three, 14 Taikoo Wan Road, Taikoo Shing, Hong Kong.

Significant accounting policies

(a) Statement of compliance

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (“HKFRSs”), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (“HKASs”) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) and accounting principles generally accepted in Hong Kong. A summary of the significant accounting policies adopted by the Commission is set out below.

The HKICPA has issued several amendments to HKFRSs that are first effective for the current accounting period of the Commission. However, none of these developments are relevant to the Commission’s financial statements and the Commission has not applied any new standard or interpretation that is not yet effective for the current accounting period (see note 16).

2 主要會計政策(續)

(b) 財務報表編製基準

本財務報表是以歷史成本作為計量基準而編製的。

在編製符合香港財務報告準則的財務報表時，管理層需要作出影響會計政策的應用及資產、負債、收入和支出的呈報數額的判斷、估計和假設。這些估計和相關假設是根據過往經驗及管理層因應當時情況下乃屬合理的各項其他因素為基礎而作出，所得結果乃構成管理層就目前未能從其他資料來源即時得知資產及負債帳面值時所作出判斷的基礎。實際的結果可能與這些估計有差異。

管理層會不斷修訂各項估計及相關假設。如果會計估計的修訂僅影響某一期間，則該修訂會在該期間內確認入帳，或如果會計估計的修訂同時影響當前及未來期間，則該修訂會在修訂期間及未來期間內確認入帳。

Significant accounting policies (continued)

(b) Basis of preparation of the financial statements

The measurement basis used in the preparation of the financial statements is the historical cost basis.

The preparation of financial statements in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenditure. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

財務報表附註

(所有數額均以港元為單位)

2 主要會計政策(續)

(c) 物業、機器及設備與折舊

物業、機器及設備是以成本減去累計折舊及減值虧損後列帳。

折舊是在扣減物業、機器及設備的預計剩餘價值(如有)後，按預計可用年限以直線法沖銷其成本，計算方法如下：

– 租賃物業裝修	租賃期或六年 (以較短者為準)
– 辦公室傢俬及設備	分別為五年及三年
– 汽車	七年
– 電腦軟件及硬件	分別為三年及四年
– 即時傳譯及擴音系統	六年

資產的可使用年限及其剩餘價值(如有)會每年檢討。

委員會在每個匯報期間終結時審閱物業、機器及設備的帳面金額，以確定有否減值跡象。減值虧損只限於當資產或所附屬的現金產生單位的帳面金額超過可收回金額時在收支結算表內確認。資產或所附屬的現金產生單位的可收回金額是其公允價值減銷售費用與使用價值兩者中的較高額。在評估使用價值時，估計未來現金流量會按折讓率折讓至現值，而該折讓率應反映市場當時所評估的貨幣時間價值和該資產的獨有風險。假如用以釐定可收回數額的估計基準出現利好的變化，有關的減值虧損便會撥回。

Notes to the financial statements

(Expressed in Hong Kong dollars)

Significant accounting policies (continued)

(c) Property, plant and equipment and depreciation

Property, plant and equipment are stated at cost less accumulated depreciation and impairment losses.

Depreciation is calculated to write off the cost of items of property, plant and equipment, less their estimated residual value, if any, using the straight-line method over their estimated useful lives as follows:

– Leasehold improvements	Shorter of lease term and 6 years
– Office furniture and equipment	5 and 3 years respectively
– Motor vehicles	7 years
– Computer software and hardware	3 and 4 years respectively
– Simultaneous interpretation and public address equipment	6 years

Both the useful life of an asset and its residual value, if any, are reviewed annually.

The carrying amounts of property, plant and equipment are reviewed for indications of impairment at the end of each reporting period. An impairment loss is recognised in the statement of income and expenditure if the carrying amount of an asset, or the cash-generating unit to which it belongs, exceed its recoverable amount. The recoverable amount of an asset, or of the cash-generating unit to which it belongs, is the greater of its fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a discount rate that reflects current market assessments of the time value of money and the risks specific to the assets. An impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount.

2 主要會計政策(續)

(c) 物業、機器及設備與折舊(續)

報廢或出售任何物業、機器及設備所產生的損益以出售所得淨額與資產的帳面金額之間的差額釐定，並於報廢或出售日在收支結算表內確認入帳。

(d) 營運租賃

凡擁有權所涉及的風險及利益大部分由租賃人承擔的租賃，均作為營運租賃入帳。根據營運租賃所支付的費用，在扣除收到租賃人提供的任何優惠之後，以直線法按租賃期在會計期間在收支結算表中進行攤銷。

(e) 其他應收帳款

其他應收帳款初值按公允價值確認及隨後採用實際利率法按攤銷成本減呆帳減值作出的撥備列帳，惟在貼現的影響不重大或由於有關的應收款項為借給關連人士的免息及無固定償還年期的貸款以致無法計算貼現時除外，在此情況下，應收帳款按成本減呆帳減值列帳。

呆壞帳的減值虧損於有客觀因素導致有減值證據時確認，按金融資產的帳面價值與(若貼現的影響重大)根據資產的原有實際利率貼現的預期未來現金流量之間的差額計算。客觀的減值證據包括委員會注意到影響資產的預計未來現金流量的事件，如債務人出現重大財務困難的可觀察數據。

Significant accounting policies (continued)

(c) Property, plant and equipment and depreciation (continued)

Gains or losses arising from the retirement or disposal of an item of property, plant and equipment are determined as the difference between the net disposal proceeds and the carrying amount of the item and are recognised in the statement of income and expenditure on the date of retirement or disposal.

(d) Operating leases

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

(e) Other receivables

Other receivables are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method, less allowance for impairment of doubtful debts, except where the receivables are interest-free loans made to related parties without any fixed repayment terms or the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less allowance for impairment of doubtful debts.

Impairment losses for bad and doubtful debts are recognised when there is objective evidence of impairment and are measured as the difference between the carrying amount of the financial asset and the estimated future cash flows, discounted at the asset's original effective interest rate where the effect of discounting is material. Objective evidence of impairment includes observable data that come to the attention of the Commission about events that have an impact on the asset's estimated future cash flows such as significant financial difficulty of the debtor.

財務報表附註

(所有數額均以港元為單位)

2 主要會計政策(續)

(e) 其他應收帳款(續)

可收回性被視為可疑，但並非完全沒有可能的應收帳項，委員會採用準備帳來記錄減值虧損。當委員會認為收回的可能性極低時，被視為不可收回的金額便會直接沖銷應收帳款，與該債務有關而在準備帳內記錄的相關數額也會轉回。其後收回早前計入準備帳的數額及其後收回早前直接沖銷的數額會在收支結算表內確認。

(f) 其他應付帳項及應計費用

其他應付帳項及應計費用初值按公允價值確認，隨後按攤銷成本列帳；除非在貼現的影響非常微小時，則按成本列帳。

(g) 現金及現金等價物

現金及現金等價物包括銀行存款及現金、存放於銀行及其他財務機構的活期存款，及短期和高流動性的投資，此等投資可隨時換算為已知的、價值變動方面的風險不大，及於購入後三個月內到期的現金額。

(h) 僱員福利

(i) 僱員假期及約滿酬金享有權

僱員應享有的年假及約滿酬金於確立時確認。截至年結日止，因僱員已提供服務而產生的未放年假及約滿酬金已撥出準備。

僱員應享有的病假、分娩假及侍產假於放假時才確認。

Notes to the financial statements

(Expressed in Hong Kong dollars)

Significant accounting policies (continued)

(e) Other receivables (continued)

Impairment losses for other receivables whose recovery is considered doubtful but not remote are recorded using an allowance account. When the Commission is satisfied that recovery is remote, the amount considered irrecoverable is written off against the receivable directly and any amounts held in the allowance account relating to that debt are reversed. Subsequent recoveries of amounts previously charged to the allowance account and subsequent recoveries of amounts previously written off directly are recognised in the statement of income and expenditure.

(f) Other payables and accruals

Other payables and accruals are initially recognised at fair value and thereafter stated at amortised cost unless the effect of discounting would be immaterial, in which case they are stated at cost.

(g) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other financial institutions, and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition.

(h) Employee benefits

(i) Employee leave and gratuity entitlements

Employee entitlements to annual leave and gratuities are recognised when they accrue to employees. A provision is made for the estimated liability for untaken annual leave and gratuities as a result of services rendered by employees up to the year end date.

Employee entitlements to sick leave, maternity leave and paternity leave are not recognised until the time of leave.

2 主要會計政策(續)

(h) 僱員福利(續)

(ii) 退休金責任

委員會已在香港成立一個強制性公積金計劃(「計劃」)。該計劃之資產分開存放於信託人管理之基金內。委員會支付供款後便沒有進一步的付款責任。當供款到期時確認為僱員福利。只有能確定現金退款或將來付款的減少時，預繳的供款才可確認為資產。

(i) 準備及或有負債

假如委員會須就已發生的事件承擔法律或推定義務，而履行該義務預期會導致含有經濟效益的資源外流，並且可作可靠的估計，便會就該時間或數額不定的負債計提準備。如果貨幣時間價值重大，則準備會按預計履行義務所需資源的現值列帳。

假如含有經濟效益的資源外流的可能性較低，或是無法對有關數額作出可靠的估計，該義務便會披露為或有負債，但如果資源外流的可能性極低則除外。須視乎會否發生某宗或多宗未來事件才能確定存在與否的義務，亦會披露為或有負債，但如果資源外流的可能性極低則除外。

Significant accounting policies (continued)

(h) Employee benefits (continued)

(ii) Pension obligations

The Commission has established a mandatory provident fund scheme ("MPF Scheme") in Hong Kong. The assets of the MPF Scheme are held in separate trustee-administered funds. The Commission has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

(i) Provisions and contingent liabilities

Provisions are recognised for liabilities of uncertain timing or amount when the Commission has a legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. When the time value of money is material, provisions are stated at the present value of the expenditure expected to settle the obligation.

Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

財務報表附註

(所有數額均以港元為單位)

2 主要會計政策(續)

(j) 收入的確認

收入按已收取或應收的報酬的公允價值計算。倘若有經濟效益的資源可能流入至委員會，而收入及支出(如適用)能夠作可靠的計算時，有關收入將在收支結算表內確認為：

(i) 政府補助

如能合理確定政府補助將收到、且委員會將遵照附帶條件時，於收支結算表內初始確認政府補助。補償委員會開支的政府補助，會在開支產生同期有系統的在收支結算表內確認為收入。

(ii) 法律訴訟費用的補償

法律訴訟費用的補償是以確立收款的權利時確認。

(iii) 利息收入

利息收入按照實際利率法累計確認。

(iv) 雜項收入

雜項收入是以應計制確認。

Notes to the financial statements

(Expressed in Hong Kong dollars)

Significant accounting policies (continued)

(j) Income recognition

Income is measured at the fair value of the consideration received or receivable. Provided it is probable that the economic benefits will flow to the Commission and the income and expenditure, if applicable, can be measured reliably, income is recognised in the statement of income and expenditure as follows:

(i) Government subventions

Government subventions are recognised initially when there is reasonable assurance that they will be received and that the Commission will comply with the conditions attaching to them. Government subventions that compensate the Commission for expenses incurred are recognised as income in the statement of income and expenditure on a systematic basis in the same periods in which the expenses are incurred.

(ii) Reimbursement of costs from legal litigation

Reimbursement of costs from legal litigation is recognised when the right to receive payment is established.

(iii) Interest income

Interest income is recognised as it accrues using the effective interest method.

(iv) Sundry income

Sundry income is recognised on an accruals basis.

2 主要會計政策(續)

(k) 關聯人士

- (a) 個人或該個人之近親家庭成員，如該個人在以下情況下視為與委員會有關聯：
- (i) 可控制或共同控制委員會；
 - (ii) 對委員會有重大影響力；或
 - (iii) 是委員會或委員會之母公司的主要管理人員之成員。
- (b) 在以下任何情況下一實體會視為與委員會有關聯：
- (i) 該實體及委員會皆是同一集團成員(即每一間母公司、附屬公司及同系附屬公司與其他有關聯)。
 - (ii) 一實體是另一實體的聯營公司或合營公司(或該聯營公司或合營公司與該另一實體均屬同一集團)。
 - (iii) 兩個實體是同一第三者的合營公司。
 - (iv) 一實體是一第三者的合營公司而另一實體則是該第三者的聯營公司。

Significant accounting policies (continued)

(k) Related parties

- (a) A person, or a close member of that person's family, is related to the Commission if that person:
- (i) has control or joint control over the Commission;
 - (ii) has significant influence over the Commission; or
 - (iii) is a member of the key management personnel of the Commission.
- (b) An entity is related to the Commission if any of the following conditions applies:
- (i) The entity and the Commission are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
 - (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
 - (iii) Both entities are joint ventures of the same third party.
 - (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.

財務報表附註

(所有數額均以港元為單位)

2 主要會計政策(續)

(k) 關聯人士(續)

(b) (續)

- (v) 該實體是提供福利予委員會或與委員會有關聯之實體的僱員離職後之福利計劃。
- (vi) 該實體受在(k)(a)項中所辨別的個人所控制或共同控制。
- (vii) 在(k)(a)(i)項中所辨別的個人而該個人對該實體有重大影響力，或該個人是該實體(或是該實體的母公司)的主要管理人員之成員。

個人的近親家庭成員指可影響，或受該個人影響，他們與該實體交易的家庭成員。

Notes to the financial statements

(Expressed in Hong Kong dollars)

Significant accounting policies (continued)

(k) Related parties (continued)

(b) (continued)

- (v) The entity is a post-employment benefit plan for the benefit of employees of either the Commission or an entity related to the Commission.
- (vi) The entity is controlled or jointly-controlled by a person identified in (k)(a).
- (vii) A person identified in (k)(a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity.

3 政府補助及預收政府補助

政府補助代表政府撥款予委員會提供服務的資金。預收政府補助是有關於年結日後才提供的各項服務而預收的款項。

財政年度獲批的政府補助與在收支結算表內確認的政府補助對帳表：

Government subventions and Government subventions received in advance

Government subventions represent the funds granted by the Government for the Commission's services. Government subventions are received in advance in connection with various services to be provided after year end.

Reconciliation between Government subventions granted for the year and Government subventions recognised in the statement of income and expenditure:

		2013	2012
財政年度獲批的政府補助	Government subventions granted for the year	93,343,000	88,209,000
調整：	Adjustments for:		
未使用年假之增加	Increase in provision for unutilised annual leave	255,123	37,686
預收政府補助之減少／(增加)	Decrease/(increase) in Government subventions received in advance	1,838,507	(229,554)
在收支結算表內確認的政府補助	Government subventions recognised in the statement of income and expenditure	95,436,630	88,017,132

財務報表附註

(所有數額均以港元為單位)

Notes to the financial statements

(Expressed in Hong Kong dollars)

4 物業、機器及設備

Property, plant and equipment

		租賃物業 裝修 Leasehold improvements	辦公室傢俬 及設備 Office furniture and equipment	汽車 Motor vehicles	電腦軟件及 硬件 Computer software and hardware	即時傳譯及 擴音系統 Simultaneous interpretation and public address equipment	總數 Total
成本：	Cost:						
於2011年4月1日	At 1 April 2011	7,194,592	4,537,378	819,601	5,443,645	481,043	18,476,259
增置	Additions	1,489,847	27,860	-	84,812	-	1,602,519
減少	Disposals	-	(63,549)	-	-	-	(63,549)
於2012年3月31日	At 31 March 2012	8,684,439	4,501,689	819,601	5,528,457	481,043	20,015,229
於2012年4月1日	At 1 April 2012	8,684,439	4,501,689	819,601	5,528,457	481,043	20,015,229
增置	Additions	224,140	73,286	-	110,800	-	408,226
有關修復成本的調整	Adjustment in relation to reinstatement costs	(173,860)	-	-	-	-	(173,860)
減少	Disposals	-	(12,417)	-	-	-	(12,417)
於2013年3月31日	At 31 March 2013	8,734,719	4,562,558	819,601	5,639,257	481,043	20,237,178
累積折舊：	Accumulated depreciation:						
於2011年4月1日	At 1 April 2011	5,900,748	4,423,349	556,183	5,261,141	444,859	16,586,280
年度折舊	Charge for the year	1,237,567	92,615	117,086	181,803	29,560	1,658,631
減少時撥回	Written back on disposals	-	(63,549)	-	-	-	(63,549)
於2012年3月31日	At 31 March 2012	7,138,315	4,452,415	673,269	5,442,944	474,419	18,181,362
於2012年4月1日	At 1 April 2012	7,138,315	4,452,415	673,269	5,442,944	474,419	18,181,362
年度折舊	Charge for the year	551,919	37,179	79,817	49,771	1,987	720,673
減少時撥回	Written back on disposals	-	(12,417)	-	-	-	(12,417)
於2013年3月31日	At 31 March 2013	7,690,234	4,477,177	753,086	5,492,715	476,406	18,889,618
帳面淨值：	Net book value:						
於2013年3月31日	At 31 March 2013	1,044,485	85,381	66,515	146,542	4,637	1,347,560
於2012年3月31日	At 31 March 2012	1,546,124	49,274	146,332	85,513	6,624	1,833,867

5 其他應收帳款、按金及預付款項

Other receivables, deposits and prepayments

		2013	2012
按金及預付款項	Deposits and prepayments	5,201,289	4,329,555
其他應收帳款 減：呆帳準備	Other receivables Less: Allowance for doubtful debts	939,429 (767,677)	976,561 (767,677)
		171,752	208,884
		5,373,041	4,538,439

除按金 2,846,976 元 (2012 年：2,846,976 元) 預期於一年以上收回外，所有其他應收帳款、按金及預付款項預期於一年內收回或確認為支出。

All of the other receivables, deposits and prepayments are expected to be recovered or recognised as expense within one year except for deposits of \$2,846,976 (2012: \$2,846,976) which are expected to be recovered after more than one year.

(a) 帳齡分析

未被視為個別或整體減值的其他應收帳款的帳齡分析如下：

(a) Ageing analysis

The ageing analysis of other receivables that are neither individually nor collectively considered to be impaired are as follows:

		2013	2012
未逾期或減值	Neither past due nor impaired	171,752	208,884

未逾期或減值的應收帳項涉及第三方，該等第三方最近均沒有拖欠記錄。

Receivables that were neither past due nor impaired relate to third parties for whom there was no recent history of default.

財務報表附註

(所有數額均以港元為單位)

5 其他應收帳款、按金及預付款項(續)

(b) 其他應收帳項減值

委員會採用準備帳來記錄其他應收帳項的減值虧損，但在委員會認為收回的可能性極低時，則會將減值虧損的數額直接沖銷其他應收帳項(附註2(e))。

於2013年3月31日，委員會已個別釐定為減值的其他應收帳項為767,677元(2012年：767,677元)。個別減值的應收帳項與第三方遇上財政困難有關，據管理層評估，金額不能夠收回。因此，委員會已於過往數年確認呆帳特定準備金額767,677元。年內呆帳準備沒有變動。

6 現金及現金等價物

現金及現金等價物

主要非現金交易

截至2012年3月31日止年度，委員會作出了1,448,826元修復成本的撥備並記錄為增置固定資產。

Notes to the financial statements

(Expressed in Hong Kong dollars)

Other receivables, deposits and prepayments (continued)

(b) Impairment of other receivables

Impairment losses in respect of other receivables are recorded using allowance account unless the Commission is satisfied that recovery of that amount is remote, in which case the impairment loss is written off against other receivables directly (see note 2(e)).

At 31 March 2013, the Commission's other receivables of \$767,677 (2012: \$767,677) were individually determined to be impaired. The individually impaired receivables related to a third party for which the recoverability as assessed by management is uncertain. Consequently, specific allowances for doubtful debts of \$767,677 were recognised in previous years. There were no movements in the allowance for doubtful debts during the year.

Cash and cash equivalents

		2013	2012
銀行結存及現金	Bank balances and cash	2,586,507	3,862,560
原本存款期不超過3個月的短期銀行存款	Short-term bank deposits with original maturity not more than three months	19,040,116	14,282,221
現金及現金等價物	Cash and cash equivalents	21,626,623	18,144,781

Major non-cash transaction

The Commission made a provision for reinstatement costs of \$1,448,826 which was recorded as fixed asset additions during the year ended 31 March 2012.

7 職員約滿酬金的準備

Provision for staff gratuity

		2013	2012
於2012/2011年4月1日	At 1 April 2012/2011	7,948,623	13,495,811
撥出準備	Provisions made	9,413,867	8,658,856
取消	Forfeitures	(238,423)	(214,175)
財政年度已支付之金額	Amounts paid during the year	(6,853,360)	(13,991,869)
於3月31日	At 31 March	10,270,707	7,948,623
減：流動部份	Less: Current portion	(2,391,539)	(4,376,509)
非流動部份	Non-current portion	7,879,168	3,572,114

職員約滿酬金的準備是為了支付由受僱日期起計已完成三年合約之委員會僱員的約滿酬金而設立的。

Provision for staff gratuity is set up for the gratuity payments which will be payable to employees of the Commission who complete their three-year contracts commencing from the date of their employment.

8 其他應付帳項及應計費用

Other payables and accruals

		2013	2012
其他應付帳項	Other payables	2,965,287	2,162,329
應計費用	Accrued expenses	2,213,701	2,344,949
預收款項	Receipts in advance	84,803	79,671
		5,263,791	4,586,949

9 法律費用的準備

Provision for legal fees

		2013	2012
於2012/2011年4月1日	At 1 April 2012/2011	-	-
撥出準備	Provisions made	911,931	1,767,156
財政年度已支付之金額	Amounts paid during the year	(911,931)	(1,767,156)
於3月31日	At 31 March	-	-

法律費用的準備是因應由委員會提出或向委員會提出的法律訴訟所涉及的法律開支而設立，其使用的時間及金額將取決於個別法律訴訟的進展。

Provision for legal fees is set up for legal expenses to be incurred in respect of litigation raised by or against the Commission. The timing and amount to be utilised will depend on the progress of the respective litigation.

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10 儲備

於2012/2011年4月1日
由收支結算表轉入

於3月31日

委員會界定儲備為總資金。委員會在管理資金時，基本目的是確保委員會的財政持續穩健。財政年度終結時的儲備上限為委員會下個財政年度每年的經常性資助的25%，加上物業、機器及設備帳面淨額，和減去應計的修復成本（「儲備上限」）。儲備可作一般用途，委員會有權自行運用上限內的儲備，超出的金額需歸還政府，除非得到政制及內地事務局常任秘書長的批准，或獲政制及內地事務局常任秘書長，經諮詢財經事務及庫務局局長後提高儲備額上限。

11 主要管理層報酬

職員福利
聘用期結束後福利

12 所得稅支出

委員會是政府補助機構，可根據《稅務條例》（香港法例第112章）豁免繳交稅務局之一切徵稅。

Reserves

At 1 April 2012/2011
Transfer from statement of
income and expenditure

At 31 March

The Commission defines reserves as Total Funds. The Commission's primary objectives when managing its funds are to safeguard the Commission's ability to continue as a going concern. The reserves at the end of the financial year is capped at 25% of the Commission's annual recurrent subvention of the next financial year, plus the net book value of property, plant and equipment less accrued reinstatement cost ("the reserve ceiling"). The reserves are available for general use and can be spent at the discretion of the Commission within the reserve ceiling, exceeding which would need to be returned to the Government, except with the approval of the Permanent Secretary for Constitutional and Mainland Affairs ("PSCMA") or the reserve ceiling is raised by PSCMA following consultation with the Secretary for Financial Services and the Treasury.

Key management compensation

Employee benefits
Post-employment benefits

Taxation

The Commission is a Government subvented body exempted from payment of all taxes administered by the Inland Revenue Department by virtue of the Inland Revenue Ordinance (Chapter 112).

		2013	2012
於2012/2011年4月1日	At 1 April 2012/2011	22,397,209	21,054,860
由收支結算表轉入	Transfer from statement of income and expenditure	368,054	1,342,349
於3月31日	At 31 March	22,765,263	22,397,209

		2013	2012
職員福利	Employee benefits	11,974,094	11,715,662
聘用期結束後福利	Post-employment benefits	2,166,893	2,125,931
		14,140,987	13,841,593

13 承擔

(a) 資本性承擔

物業、機器及設備未在財務報表內提撥準備於2013年3月31日的資本性承擔如下：

		2013	2012
已簽約	Contracted for	88,184	109,910
已核准但未簽約	Authorised but not contracted for	300,000	–
		388,184	109,910

(b) 營運租賃承擔

於2013年3月31日計算，按照辦公室樓宇不可撤銷之營運租賃合約應繳付的最低租賃付款總額如下：

		2013	2012
於1年內繳付	Within 1 year	9,736,272	9,736,272
在1年至5年內繳付	After 1 year but within 5 years	6,883,440	16,619,712
		16,619,712	26,355,984

Commitments

(a) Capital commitments

Capital commitments outstanding at 31 March 2013 in respect of property, plant and equipment not provided for in the financial statements were as follows:

(b) Operating lease commitments

At 31 March 2013, the total future aggregate minimum lease payments under non-cancellable operating leases in respect of office premises are payable as follows:

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14 財務風險管理及公允價值

風險管理由財務部根據委員會的行政及財務專責小組核准的程序指導方針執行。財務部鑑別和評估財務風險，就整體的風險管理訂定程序指導方針，例如利率風險、金融工具的運用，以及額外流動資金的投資方式。

委員會的運作，並不涉及外匯風險、信貸風險及資金周轉風險。至於利率風險，除按固定利率計算利息的短期銀行存款外，委員會並無其他重大計息資產及負債。因此，委員會的收入及營運現金流量大部分都不受市場利率變動的影響，須面對的現金流量及公允價值利率風險亦較低。

(a) 信貸風險

委員會的信貸風險主要來自銀行存款、現金及現金等價物。委員會在信貸評級良好的金融機構存放現金，以盡量減低信貸風險。鑒於他們的信貸評級良好，委員會預期沒有任何這些金融機構不能履行責任。

委員會所承受的信貸風險上限為資產負債表中每項金融資產的帳面金額。委員會沒有提供任何可引致委員會承受信貸風險的擔保。

Financial risk management and fair values

Risk management is carried out by the finance department under the procedural guidelines approved by the Members of the Administration and Finance Committee of the Commission. The finance department identifies and evaluates financial risks and provides procedural guidelines for overall risk management such as interest-rate risk, use of financial instruments and investing excess liquidity.

The Commission's activities do not expose it to foreign exchange risk, credit risk and liquidity risk. For interest-rate risk, except for the short-term bank deposits which bear interest at market rates, the Commission has no other significant interest-bearing assets and liabilities. Accordingly, the Commission's income and operating cash flows are substantially independent of changes in market interest rates and the exposure to cash flow and fair value interest rate risk is low.

(a) Credit risk

The Commission's credit risk is primarily attributable to bank deposits and cash and cash equivalents. Cash is deposited with financial institutions with sound credit ratings to minimise credit exposure. Given their high credit ratings, the Commission does not expect any of these financial institutions will fail to meet their obligations.

The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the statement of assets and liabilities. The Commission does not provide any guarantees which would expose the Commission to credit risk.

14 財務風險管理及公允價值 (續)

(b) 資金周轉風險

委員會的政策是定期監察現時及預計的資金周轉需要，以確保維持足夠現金儲備應付短期及較長期的資金周轉需要。

下表詳述委員會金融負債在財政年度結算日當日之剩餘合約年期，乃根據未貼現合約現金流及委員會可能被要求付款之最早日期編製：

Financial risk management and fair values (continued)

(b) Liquidity risk

The Commission's policy is to regularly monitor its current and expected liquidity requirements to ensure that it maintains sufficient reserves of cash to meet its liquidity requirements in the short and longer term.

The following table details the remaining contractual maturities at the financial year end date of the Commission's financial liabilities, which are based on contractual undiscounted cash flows and the earliest date the Commission can be required to pay:

		2013 未貼現合約現金流 Contractual undiscounted cash outflow				
		一年以上 但兩年以下 More than 1 year but less than 2 years	兩年以上 但五年以下 More than 2 years but less than 5 years		總計 Total	帳面金額 Carrying amount
一年以下或 即時到期 Within 1 year or on demand						
職員約滿酬金的準備	Provision for staff gratuity	2,391,539	6,620,595	1,258,573	10,270,707	10,270,707
未使用年假的準備	Provision for unutilised annual leave	2,804,800	-	-	2,804,800	2,804,800
預收政府補助	Government subventions received in advance	7,603,221	3,444,242	-	11,047,463	11,047,463
其他應付帳項及應計 費用	Other payables and accruals	5,263,791	-	-	5,263,791	5,263,791
		18,063,351	10,064,837	1,258,573	29,386,761	29,386,761

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14 財務風險管理及公允價值 (續)

(b) 資金周轉風險(續)

		2012 未貼現合約現金流 Contractual undiscounted cash outflow			總計 Total	帳面金額 Carrying amount
		一年以下或 即時到期 Within 1 year or on demand	一年以上 但兩年以下 More than 1 year but less than 2 years	兩年以上 但五年以下 More than 2 years but less than 5 years		
職員約滿酬金的準備	Provision for staff gratuity	4,376,509	1,389,981	2,182,133	7,948,623	7,948,623
未使用年假的準備	Provision for unutilised annual leave	2,549,677	-	-	2,549,677	2,549,677
預收政府補助	Government subventions received in advance	12,885,970	-	-	12,885,970	12,885,970
其他應付帳項及應計費用	Other payables and accruals	4,586,949	-	-	4,586,949	4,586,949
		24,399,105	1,389,981	2,182,133	27,971,219	27,971,219

(c) 利率風險

敏感度分析

估計假若利率整體上升／下調100(2012年：100)個基點，而其他變數均維持不變，不預期對委員會的盈餘及儲備於2013年3月31日有重大影響。

上述敏感度分析乃假設利率的變動於財政年度結算日當日出現並已用於計算該日引致委員會承受利率風險的金融工具。100點子的增加或減少幅度，是管理層評估直至下一個年度的財政年度結算日當日期間有可能出現的合理性利率變動。2012年的分析亦是根據上述基準進行。

Financial risk management and fair values (continued)

(b) Liquidity risk (continued)

(c) Interest rate risk

Sensitivity analysis

At 31 March 2013, it is estimated that a general increase/decrease of 100 (2012: 100) basis points in interest rates, with all other variables held constant, the impact on the Commission's surplus and reserves is not expected to be material.

The sensitivity analysis above has been determined assuming that the change in interest rates had occurred at the financial year end date and had been applied to the financial instruments which expose the Commission to interest rate risk at that date. The 100 basis points increase or decrease represents management's assessment of a reasonably possible change in interest rates over the period until the next annual financial year end date. The analysis is performed on the same basis for 2012.

14 財務風險管理及公允價值 (續)

(d) 貨幣風險

委員會所有的交易均以港元計價，委員會因而沒有承受貨幣風險。

(e) 公允價值

所有金融工具的數額與其於2013年及2012年3月31日的公允價值並無重大差異。

15 比較數字

若干比較數字已作出調整，以配合本年度的列報方式。

Financial risk management and fair values (continued)

(d) Currency risk

The Commission has no exposure to currency risk as all of the Commission's transactions are denominated in Hong Kong dollars.

(e) Fair values

All financial instruments are carried at amounts not materially different from their fair values as at 31 March 2013 and 2012.

Comparative figures

Certain comparative figures have been adjusted to conform to current year's presentation.

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(所有數額均以港元為單位)

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16 截至2013年3月31日止年度會計期間已頒佈但尚未生效的修訂、新準則及詮釋可能帶來的影響

截至本財務報表公布日期止，香港會計師公會已頒佈多項修訂及新準則，惟於截至2013年3月31日止年度尚未生效，本財務報表亦沒有採納該等新準則。

委員會現正評估該等修訂對首次應用期間所造成的影響。至目前為止，委員會認為採納該等修訂不大可能對委員會的營運及財政狀況構成重大影響。

Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 March 2013

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments and new standards which are not yet effective for the year ended 31 March 2013 and which have not been adopted in these financial statements.

The Commission is in the process of making an assessment of what the impact of these amendments is expected to be in the period of initial application. So far it has concluded that the adoption of them is unlikely to have a significant impact on the Commission's results of operations and financial position.