

# 財務報告

## Financial Statements

平等機會委員會  
截至二零一八年  
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  
全體大會

(依據《性別歧視條例》在香港成立)

### 意見

本核數師(以下簡稱「我們」)已審計列載於第98至第126頁平等機會委員會(以下簡稱「委員會」)的財務報表,此財務報表包括於二零一八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,以及財務報表附註,包括主要會計政策概要。

我們認為,該等財務報表已根據香港會計師公會頒布的《香港財務報告準則》真實而中肯地反映委員會於二零一八年三月三十一日的財政狀況及截至該日止年度的財務表現及現金流量。

### 意見的基礎

我們已根據香港會計師公會頒布的《香港審計準則》進行審計。我們在該等準則下承擔的責任已在本報告「核數師就審計財務報表承擔的責任」部分中作進一步闡述。根據香港會計師公會頒布的《專業會計師道德守則》(以下簡稱「守則」),我們獨立於委員會,並已履行守則中的其他專業道德責任。我們相信,我們所獲得的審計憑證能充足及適當地為我們的審計意見提供基礎。

Equal Opportunities Commission  
Financial Statements  
for the year ended 31 March 2018

Independent auditor's report to  
the Board of Commission Members of  
Equal Opportunities Commission

(Established in Hong Kong pursuant to the Sex Discrimination Ordinance)

### Opinion

We have audited the financial statements of Equal Opportunities Commission ("the Commission") set out on pages 98 to 126, which comprise the statement of assets and liabilities as at 31 March 2018, the statement of income and expenditure, the statement of comprehensive income, the statement of changes in funds and the cash flow statement for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Commission as at 31 March 2018 and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

### Basis for opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAAs") issued by the HKICPA. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Commission in accordance with the HKICPA's *Code of Ethics for Professional Accountants* ("the Code") and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## 財務報告

### Financial Statements

#### 財務報表及其核數師報告以外的信息

委員會需對其他信息負責。其他信息包括刊載於年報內的全部信息，但不包括財務報表及我們的核數師報告。

我們對財務報表的意見並不涵蓋其他信息，我們亦不對該等其他信息發表任何形式的鑒證結論。

結合我們對財務報表的審計，我們的責任是閱讀其他信息，在此過程中，考慮其他信息是否與財務報表或我們在審計過程中所了解的情況存在重大抵觸或者似乎存在重大錯誤陳述的情況。

基於我們已執行的工作，如果我們認為其他信息存在重大錯誤陳述，我們需要報告該事實。在這方面，我們沒有任何報告。

#### 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》擬備真實而中肯的財務報表，並對其認為為使財務報表的擬備不存在由於欺詐或錯誤而導致的重大錯誤陳述所必需的內部控制負責。

在擬備財務報表時，委員會負責評估委員會持續經營的能力，並在適用情況下披露與持續經營有關的事項，以及使用持續經營為會計基礎，除非委員會有意將委員會清盤或停止經營，或別無其他實際的替代方案。

#### Information other than the financial statements and auditor's report thereon

The Commission is responsible for the other information. The other information comprises all the information included in the annual report, other than the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

#### Responsibilities of the Commission for the financial statements

The Commission is responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA 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.

In preparing the financial statements, the Commission is responsible for assessing the Commission's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Commission either intends to liquidate the Commission or to cease operations, or has no realistic alternative but to do so.

### 核數師就審計財務報表承擔的責任

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並出具包括我們意見的核數師報告。我們是按照雙方同意的受聘條款，僅向委員會報告。除此以外，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。

合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計，在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們單獨或滙總起來可能影響財務報表使用者依賴帳項所作出的經濟決定，則有關的錯誤陳述可被視作重大。

在根據《香港審計準則》進行審計的過程中，我們運用了專業判斷，保持了專業懷疑態度。我們亦：

- 識別和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，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 了解與審計相關的內部控制，以設計適當的審計程序，但目的並非對委員會內部控制的有效性發表意見。

### Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSA's, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Commission's internal control.

## 財務報告

### Financial Statements

- 評價委員會所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
  - 對委員會採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對委員會的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致委員會不能持續經營。
  - 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否中肯反映交易和事項。
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commission.
  - Conclude on the appropriateness of the Commission's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.
  - Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

除其他事項外，我們與委員會溝通了計劃的審計範圍、時間安排、重大審計發現等，包括我們在審計中識別出內部控制的任何重大缺陷。

We communicate with the Commission regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### 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  
二零一八年九月十四日

#### KPMG

Certified Public Accountants  
8th Floor, Prince's Building  
10 Chater Road  
Central, Hong Kong  
14 September 2018

## 財務報告

### Financial Statements

收支結算表  
截至二零一八年  
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 2018

(Expressed in Hong Kong dollars)

		附註 Note	2018	2017
<b>收入</b>	<b>Income</b>			
政府補助	Government subventions	3	<b>112,663,157</b>	109,908,931
其他收入	Other income		<b>3,721,090</b>	2,602,063
			<b>116,384,247</b>	112,510,994
<b>支出</b>	<b>Expenditure</b>			
職員薪酬	Staff salaries		<b>72,147,532</b>	68,162,963
職員約滿酬金、其他福利及津貼	Staff gratuity, other benefits and allowances		<b>22,510,803</b>	21,745,342
強積金供款	Mandatory provident fund contributions		<b>1,621,318</b>	1,550,580
未使用年假的準備之增加	Increase in provision for unutilised annual leave		<b>123,368</b>	258,618
法律費用	Legal fees		<b>841,875</b>	1,022,122
宣傳及公眾教育支出	Publicity and public education expenses		<b>5,856,348</b>	3,312,202
研究計劃	Research projects		<b>1,344,306</b>	924,954
涉及辦公室物業的營運租賃租金	Operating lease rentals in respect of office premises		<b>15,114,292</b>	14,195,635
清理物業、機器及設備的虧損	Loss on disposal of property, plant and equipment		<b>130</b>	–
折舊	Depreciation	4	<b>1,925,071</b>	1,334,148
外訪及會議	Overseas visits and conferences		<b>(3,283)</b>	(8,604)
職員本地培訓	Staff local training		<b>333,522</b>	277,717
核數師酬金	Auditor's remuneration		<b>95,700</b>	92,900
搬遷辦公室費用	Office relocation expenses		<b>1,642,811</b>	–
其他經營費用	Other operating expenses		<b>2,413,584</b>	2,512,002
			<b>125,967,377</b>	115,380,579
<b>財政年度虧損</b>	<b>Deficit for the year</b>	10	<b>(9,583,130)</b>	(2,869,585)

第103至126頁之附註為本財務報表的一部分。

The notes on pages 103 to 126 form part of these financial statements.

**全面收益表**  
**截至二零一八年**  
**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「財政年度虧損」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「財政年度虧損」相同。

**Statement of comprehensive income**  
**for the year ended 31 March 2018**

(Expressed in Hong Kong dollars)

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

# 財務報告

## Financial Statements

### 資產負債表

於二零一八年三月三十一日

(所有數額均以港元為單位)

### Statement of assets and liabilities

as at 31 March 2018

(Expressed in Hong Kong dollars)

		附註 Note	2018	2017
<b>資產</b>	<b>ASSETS</b>			
<b>非流動資產</b>	<b>Non-current asset</b>			
物業、機器及設備	Property, plant and equipment	4	<b>13,012,743</b>	2,135,836
<b>流動資產</b>	<b>Current assets</b>			
應收政府的未使用年假補助	Unutilised annual leave subventions receivable from the Government		<b>3,554,539</b>	3,431,171
其他應收帳款、按金及預付款項	Other receivables, deposits and prepayments	5	<b>2,857,466</b>	6,164,112
存款期超過3個月的銀行存款	Bank deposits with original maturity over three months		<b>21,107,462</b>	26,095,630
現金及現金等價物	Cash and cash equivalents	6	<b>9,447,311</b>	16,621,850
			<b>36,966,778</b>	52,312,763
<b>總資產</b>	<b>Total assets</b>		<b>49,979,521</b>	54,448,599
<b>負債</b>	<b>LIABILITIES</b>			
<b>非流動負債</b>	<b>Non-current liabilities</b>			
職員約滿酬金的準備	Provision for staff gratuity	8	<b>5,705,844</b>	6,587,341
預收政府補助	Government subventions received in advance	3	<b>98,578</b>	378,165
資本補助基金	Capital subvention fund	7	<b>7,631,874</b>	510,477
			<b>13,436,296</b>	7,475,983
<b>流動負債</b>	<b>Current liabilities</b>			
職員約滿酬金的準備	Provision for staff gratuity	8	<b>8,087,542</b>	9,500,155
未使用年假的準備	Provision for unutilised annual leave		<b>3,554,539</b>	3,431,171
預收政府補助	Government subventions received in advance	3	<b>6,309,517</b>	6,567,919
其他應付帳項及應計費用	Other payables and accruals	9	<b>5,041,615</b>	5,731,032
資本補助基金	Capital subvention fund	7	<b>4,119,404</b>	2,728,601
			<b>27,112,617</b>	27,958,878
<b>總負債</b>	<b>Total liabilities</b>		<b>40,548,913</b>	35,434,861
<b>基金</b>	<b>FUNDS</b>			
儲備	Reserves	10	<b>9,430,608</b>	19,013,738
<b>總基金</b>	<b>Total funds</b>		<b>9,430,608</b>	19,013,738
<b>總基金及負債</b>	<b>Total funds and liabilities</b>		<b>49,979,521</b>	54,448,599

於2018年9月14日批准並授權公布本財務報表。

Approved and authorised for issue on 14 September 2018 by

陳章明教授  
Professor Alfred CHAN Cheung-ming  
委員會主席  
Chairperson of the Commission

李國麟教授  
Professor Hon Joseph LEE Kok-long  
行政及財務專責小組召集人  
Convener of the Administration and Finance Committee

鄧伊珊小姐  
Miss Kerrie TENG  
高級會計經理  
Senior Accounting Manager

第103至126頁之附註為本財務報表的一部份。

The notes on pages 103 to 126 form part of these financial statements.

# 財務報告

## Financial Statements

資金變動表  
截至二零一八年  
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 2018  
(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2016年4月1日之結餘	Balance at 1 April 2016	–	21,883,323	21,883,323
<b>2016/2017年度資金變動：</b>		<b>Changes in funds for 2016/2017:</b>		
財政年度虧損及全面收入 總額	Deficit and total comprehensive income for the year	(2,869,585)	–	(2,869,585)
轉撥	Transfer	2,869,585	(2,869,585)	–
於2017年3月31日及 2017年4月1日之結餘	Balance at 31 March 2017 and 1 April 2017	–	19,013,738	19,013,738
<b>2017/2018年度資金變動：</b>		<b>Changes in funds for 2017/2018:</b>		
財政年度虧損及全面收入 總額	Deficit and total comprehensive income for the year	(9,583,130)	–	(9,583,130)
轉撥	Transfer	9,583,130	(9,583,130)	–
於2018年3月31日之結餘	Balance at 31 March 2018	–	<b>9,430,608</b>	<b>9,430,608</b>

第103至126頁之附註為本財務報表的一部分。

The notes on pages 103 to 126 form part of these financial statements.



# 財務報告

## Financial Statements

現金流量表  
截至二零一八年  
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 2018  
(Expressed in Hong Kong dollars)

	附註 Note	2018	2017
<b>營運活動</b>			
財政年度虧損		<b>(9,583,130)</b>	(2,869,585)
調整：			
折舊	4	<b>1,925,071</b>	1,334,148
清理物業、機器及設備的虧損		<b>130</b>	–
利息收入		<b>(242,286)</b>	(377,063)
<b>營運資金變動前經營虧損</b>		<b>(7,900,215)</b>	(1,912,500)
應收政府的未使用年假補助之增加	3	<b>(123,368)</b>	(258,618)
其他應收帳款、按金及預付款項之減少/(增加)		<b>3,230,879</b>	(292,254)
其他應付帳項及應計費用之減少		<b>(689,417)</b>	(3,317,525)
職員約滿酬金的準備之(減少)/增加		<b>(2,294,110)</b>	6,086,327
未使用年假的準備之增加		<b>123,368</b>	258,618
預收政府補助之減少	3	<b>(537,989)</b>	(2,284,937)
資本補助基金之增加	3	<b>8,512,200</b>	1,853,904
<b>營運活動所產生的現金淨額</b>		<b>321,348</b>	133,015
<b>投資活動</b>			
已收利息		<b>318,053</b>	372,627
存款期超過3個月的銀行存款之減少/(增加)		<b>4,988,168</b>	(2,585,104)
購置物業、機器及設備		<b>(12,802,108)</b>	(958,506)
<b>投資活動耗用之現金淨額</b>		<b>(7,495,887)</b>	(3,170,983)
現金及現金等價物之減少		<b>(7,174,539)</b>	(3,037,968)
年初之現金及現金等價物		<b>16,621,850</b>	19,659,818
年末之現金及現金等價物	6	<b>9,447,311</b>	16,621,850

第103至126頁之附註為本財務報表的一部分。

The notes on pages 103 to 126 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、家庭崗位及種族而產生的歧視。此外，委員會亦致力消除性騷擾及基於殘疾及種族的騷擾及中傷行為，並促進男女之間、傷健之間、不同家庭崗位及不同種族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黃竹坑香葉道41號16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如下披露。

### 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, family status and race. The Commission also aims to eliminate sexual harassment, and harassment and vilification on the grounds of disability and race, and promote equality of opportunities between men and women, between persons with and without a disability and irrespective of family status and race.

The Commission is established by statute in Hong Kong. The address of its registered office is 16/F, 41 Heung Yip Road, Wong Chuk Hang, 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. Significant accounting policies adopted by the Commission are disclosed below.

### 2 主要會計政策(續)

#### (a) 遵例聲明(續)

香港會計師公會已頒佈數項新增及經修訂的《香港財務報告準則》，並於本年度委員會的會計期間首次生效或可供提早採用。該等發展對委員會當前或過往期間已編製或列報的營運及財務狀況並無實質影響，而委員會亦沒有採納任何在當前的會計年度尚未生效的新準則或詮釋。

#### (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賬，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賬。

### Significant accounting policies (continued)

#### (a) Statement of compliance (continued)

The HKICPA has issued certain new and revised HKFRSs that are first effective or available for early adoption for the current accounting period of the Commission. None of these developments have had a material effect on how the Commission's results and financial position for the current or prior periods have been prepared or presented. The Commission has not applied any new standard or interpretation that is not yet effective for the current accounting period.

#### (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.

2 主要會計政策(續)

(c) 物業、機器及設備

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	三至五年
- 電腦硬件	四至五年
- 視聽及即時傳譯系統	六年

資產的可使用年限及其剩餘價值(如有)會每年檢討。

Significant accounting policies (continued)

(c) Property, plant and equipment

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	The shorter of the lease term and 6 years
- Office furniture and equipment	5 and 3 years respectively
- Motor vehicles	7 years
- Computer software	3 to 5 years
- Computer hardware	4 to 5 years
- Audio & visual and simultaneous interpretation system	6 years

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

### 2 主要會計政策(續)

#### (c) 物業、機器及設備(續)

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清理費用與使用值兩者中的較高額。在評估使用值時，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。

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賬。

#### (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，均作為營運租賃入賬。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。

### Significant accounting policies (continued)

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

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 of disposal 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.

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.

### 2 主要會計政策(續)

#### (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。

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。

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，其後按攤銷成本列帳；除非在貼現的影響非常微小時，則按成本列帳。

### Significant accounting policies (continued)

#### (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.

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.

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 subsequently stated at amortised cost unless the effect of discounting would be immaterial, in which case they are stated at cost.

### 2 主要會計政策(續)

#### (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。

##### (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。

### Significant accounting policies (continued)

#### (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.

##### (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.

### 2 主要會計政策(續)

#### (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。

#### (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。

### Significant accounting policies (continued)

#### (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.

#### (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.



### 2 主要會計政策(續)

#### (j) 收入的確認(續)

##### (i) 政府補助(續)

與特定計劃有關的政府補助已包括在資本補助基金內，並在配合補助打算補償成本需要的期間遞延及確認在收支結算表上。

與購置物業、機器及設備有關的政府補助已包括在資本補助基金內，並按有關資產的預計可用年限，以直線法記入收支結算表內。

##### (ii) 利息收入

利息收入按照實際利率法累計確認。

##### (iii) 雜項收入

雜項收入是以應計制確認。

#### (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) 是委員會的主要管理人員之成員。

### Significant accounting policies (continued)

#### (j) Income recognition (continued)

##### (i) Government subventions (continued)

Government subventions relating to specific projects are included in the capital subvention fund and are deferred and recognised in the statement of income and expenditure over the period necessary to match them with the costs that they are intended to compensate.

Government subventions relating to the purchase of property, plant and equipment are included in the capital subvention fund and are credited to the statement of income and expenditure on a straight-line basis over the expected useful lives of the related assets.

##### (ii) Interest income

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

##### (iii) Sundry income

Sundry income is recognised on an accrual basis.

#### (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.

### 2 主要會計政策(續)

#### (k) 關聯人士(續)

- (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。
  - (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。

### Significant accounting policies (continued)

#### (k) Related parties (continued)

- (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.
  - (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).

### 2 主要會計政策(續)

#### (k) 關聯人士(續)

(b) 在以下任何情況下一實體會視為與委員會有關聯：(續)

(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。

(viii) 該實體或所屬集團內的任何成員為向委員會提供主要管理人員服務。

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。

### Significant accounting policies (continued)

#### (k) Related parties (continued)

(b) An entity is related to the Commission if any of the following conditions applies: (continued)

(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).

(viii) The entity, or any member of a group of which it is a part, provides key management personnel services to the Commission.

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

Government subventions and Government subventions received in advance

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。

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.

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：

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

		2018	2017
財政年度獲批的政府補助	Government subventions granted for the year	<b>120,514,000</b>	109,219,280
調整：	Adjustments for:		
未使用年假的準備之增加	Increase in provision for unutilised annual leave	<b>123,368</b>	258,618
預收政府補助之減少	Decrease in Government subventions received in advance	<b>537,989</b>	2,284,937
資本補助基金之增加(附註7)	Increase in capital subvention fund (note 7)	<b>(8,512,200)</b>	(1,853,904)
在收支結算表內確認的政府補助	Government subventions recognised in the statement of income and expenditure	<b>112,663,157</b>	109,908,931

# 財務報告

## Financial Statements

### 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 Computer software	電腦硬件 Computer hardware	視聽及 即時傳譯系統 Audio & visual and simultaneous interpretation system	總數 Total
<b>成本：</b>	<b>Cost:</b>							
於2016年4月1日	At 1 April 2016	9,727,037	4,291,287	753,908	2,260,580	2,778,312	481,043	20,292,167
增置	Additions	376,160	72,301	289,100	208,800	12,145	-	958,506
有關修復成本的 調整	Adjustment in relation to reinstatement costs	429,847	-	-	-	-	-	429,847
減少	Disposals	-	(9,305)	(260,880)	-	(364,828)	-	(635,013)
於2017年3月31日	At 31 March 2017	10,533,044	4,354,283	782,128	2,469,380	2,425,629	481,043	21,045,507
於2017年4月1日	At 1 April 2017	10,533,044	4,354,283	782,128	2,469,380	2,425,629	481,043	21,045,507
增置	Additions	10,930,777	738,262	-	19,991	66,798	1,046,280	12,802,108
減少	Disposals	(10,533,044)	(1,382,393)	-	-	(864,982)	(481,043)	(13,261,462)
<b>於2018年3月31日</b>	<b>At 31 March 2018</b>	<b>10,930,777</b>	<b>3,710,152</b>	<b>782,128</b>	<b>2,489,371</b>	<b>1,627,445</b>	<b>1,046,280</b>	<b>20,586,153</b>
<b>累積折舊：</b>	<b>Accumulated depreciation:</b>							
於2016年4月1日	At 1 April 2016	9,062,596	4,088,762	319,575	2,037,465	2,221,095	481,043	18,210,536
年度折舊	Charge for the year	909,023	93,834	84,198	90,667	156,426	-	1,334,148
減少時撥回	Written back on disposals	-	(9,305)	(260,880)	-	(364,828)	-	(635,013)
於2017年3月31日	At 31 March 2017	9,971,619	4,173,291	142,893	2,128,132	2,012,693	481,043	18,909,671
於2017年4月1日	At 1 April 2017	9,971,619	4,173,291	142,893	2,128,132	2,012,693	481,043	18,909,671
年度折舊	Charge for the year	1,320,507	178,996	111,733	98,760	142,417	72,658	1,925,071
減少時撥回	Written back on disposals	(10,533,044)	(1,382,263)	-	-	(864,982)	(481,043)	(13,261,332)
<b>於2018年3月31日</b>	<b>At 31 March 2018</b>	<b>759,082</b>	<b>2,970,024</b>	<b>254,626</b>	<b>2,226,892</b>	<b>1,290,128</b>	<b>72,658</b>	<b>7,573,410</b>
<b>帳面淨值：</b>	<b>Net book value:</b>							
<b>於2018年3月31日</b>	<b>At 31 March 2018</b>	<b>10,171,695</b>	<b>740,128</b>	<b>527,502</b>	<b>262,479</b>	<b>337,317</b>	<b>973,622</b>	<b>13,012,743</b>
於2017年3月31日	At 31 March 2017	561,425	180,992	639,235	341,248	412,936	-	2,135,836

5 其他應收帳款、按金及預付款項 **Other receivables, deposits and prepayments**

		2018	2017
按金及預付款項	Deposits and prepayments	<b>2,631,031</b>	5,866,823
其他應收帳款	Other receivables	<b>226,435</b>	297,289
		<b>2,857,466</b>	6,164,112

除按金691,722元(2017年: 691,722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 \$691,722 (2017: \$691,722) 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:

		2018	2017
未逾期或減值	Neither past due nor impaired	<b>226,435</b>	297,289

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.

**(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))。

**(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)).

6 現金及現金等價物

Cash and cash equivalents

		2018	2017
銀行結存及現金	Bank balances and cash	<b>4,439,341</b>	5,574,195
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	<b>5,007,970</b>	11,047,655
現金及現金等價物	Cash and cash equivalents	<b>9,447,311</b>	16,621,850

7 資本補助基金

Capital subvention fund

		宣傳《種族 歧視條例》、 《性別歧視 條例》和 《殘疾 歧視條例》 Promotion of RDO*, SDO* and DDO*	購置物業、 機器及設備 Purchase of property, plant and equipment	總數 Total
於2016年4月1日	At 1 April 2016	856,908	528,266	1,385,174
已收政府補助	Subventions received from the Government	2,000,000	231,280	2,231,280
轉至收支結算表作為 收入以配合：	Transfer to statement of income and expenditure as income to match with:			
– 經費來自政府資本 補助基金的物業、 機器及設備折舊	– Depreciation of property, plant and equipment financed by Government capital subvention fund	–	(113,521)	(113,521)
– 宣傳《種族歧視條例》 和《性別歧視條例》 的費用	– Promotion expense of RDO and SDO	(263,855)	–	(263,855)
於2017年3月31日	At 31 March 2017	2,593,053	646,025	3,239,078
代表：	Representing:			
流動部份	Current portion			2,728,601
非流動部份	Non-current portion			510,477
				3,239,078

7 資本補助基金(續)

Capital subvention fund (continued)

		宣傳《種族歧視條例》、 《性別歧視條例》、 《殘疾歧視條例》和 少數族裔的 平等機會 Promotion of RDO*, SDO*, DDO* and equal opportunities for ethnic minorities	購置物業、 機器及設備 Purchase of property, plant and equipment	總數 Total
於2017年4月1日 已收政府補助	At 1 April 2017 Subventions received from the Government	2,593,053	646,025	3,239,078
轉至收支結算表作為收入以配合：	Transfer to statement of income and expenditure as income to match with:	3,000,000	9,500,000	12,500,000
– 經費來自政府資本 補助基金的物業、 機器及設備折舊	– Depreciation of property, plant and equipment financed by Government capital subvention fund	–	(795,270)	(795,270)
– 宣傳《種族歧視 條例》、《性別歧視 條例》、《殘疾歧視 條例》和少數族裔 的平等機會的費用	– Promotion expense of RDO, SDO, DDO and equal opportunities for ethnic minorities	(3,192,530)	–	(3,192,530)
於2018年3月31日	At 31 March 2018	<b>2,400,523</b>	<b>9,350,755</b>	<b>11,751,278</b>
代表：	Representing:			
流動部份	Current portion			4,119,404
非流動部份	Non-current portion			7,631,874
				11,751,278

資本補助基金指就特定計劃已收取但仍未使用的非經常性政府資本補助結餘。此項基金轉至收支結算表作為收入，以配合於產生期間的有關成本。

The capital subvention fund represents the unutilised balance of non-recurrent Government capital subvention received for special projects. The funds are released to the statement of income and expenditure as income to match with the related costs when incurred.

\* Representing abbreviations of Race Discrimination Ordinance, Sex Discrimination Ordinance and Disability Discrimination Ordinance respectively.



8 職員約滿酬金的準備

Provision for staff gratuity

		2018	2017
於2017/2016年4月1日	At 1 April 2017/2016	<b>16,087,496</b>	10,001,169
撥出準備	Provisions made	<b>12,587,331</b>	11,951,988
取消	Forfeitures	<b>(554,086)</b>	(637,175)
財政年度已支付／應付之金額	Amounts paid/payable during the year	<b>(14,327,355)</b>	(5,228,486)
於2018/2017年3月31日	At 31 March 2018/2017	<b>13,793,386</b>	16,087,496
減：流動部份	Less: Current portion	<b>(8,087,542)</b>	(9,500,155)
非流動部份	Non-current portion	<b>5,705,844</b>	6,587,341

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.

9 其他應付帳項及應計費用

Other payables and accruals

		2018	2017
其他應付帳項	Other payables	<b>3,886,783</b>	2,346,480
應計費用	Accrued expenses	<b>1,106,069</b>	3,322,889
預收款項	Receipts in advance	<b>48,763</b>	61,663
		<b>5,041,615</b>	5,731,032

所有其他應付帳項及應計費用預期於一年內清繳。

All of the other payables and accruals are expected to be settled within one year.

## 財務報告

### Financial Statements

#### 10 儲備

#### Reserves

		2018	2017
於2017/2016年4月1日	At 1 April 2017/2016	<b>19,013,738</b>	21,883,323
由收支結算表轉出	Transfer to statement of income and expenditure	<b>(9,583,130)</b>	(2,869,585)
於2018/2017年3月31日	At 31 March 2018/2017	<b>9,430,608</b>	19,013,738

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。

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 are 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.

#### 11 主要管理層報酬

#### Key management compensation

		2018	2017
職員福利	Employee benefits	<b>15,641,876</b>	15,103,270
聘用期結束後福利	Post-employment benefits	<b>2,681,121</b>	2,576,638
		<b>18,322,997</b>	17,679,908

### 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。

### 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).

### 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2018年3月31日的資本性承擔如下：

### Commitments

#### (a) Capital commitments

Capital commitments outstanding at 31 March 2018 in respect of property, plant and equipment not provided for in the financial statements were as follows:

		2018	2017
已簽約	Contracted for	–	–
已核准但未簽約	Authorised but not contracted for	<u>546,434</u>	<u>200,000</u>
		<b>546,434</b>	<b>200,000</b>

#### (b) 營運租賃承擔

於2018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未來應繳付的最低租賃付款總額如下：

#### (b) Operating lease commitments

At 31 March 2018, the total future aggregate minimum lease payments under non-cancellable operating leases in respect of office premises were payable as follows:

		2018	2017
於1年內繳付	Within 1 year	<b>6,482,688</b>	8,045,679
在1年後至5年內繳付	After 1 year but within 5 years	<u>8,643,584</u>	<u>–</u>
		<b>15,126,272</b>	<b>8,045,679</b>

#### 14 財務風險管理及金融工具的公允價值

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，除按市場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。

##### (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。

#### Financial risk management and fair values of financial instruments

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.

##### (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.

14 財務風險管理及金融工具的公允價值(續)

(b) 資金周轉風險(續)

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 of financial instruments (continued)

(b) Liquidity risk (continued)

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:

		2018					
		未貼現合約現金流					
		Contractual undiscounted cash outflow					
		一年以下 或即時到期	一年以上 但兩年以下	兩年以上 但五年以下			帳面金額
		Within 1 year or on demand	More than 1 year but less than 2 years	More than 2 years but less than 5 years	總計 Total		Carrying amount
職員約滿酬金的準備	Provision for staff gratuity	8,087,542	4,045,519	1,660,325	13,793,386		13,793,386
未使用年假的準備	Provision for unutilised annual leave	3,554,539	–	–	3,554,539		3,554,539
預收政府補助	Government subventions received in advance	6,309,517	74,775	23,803	6,408,095		6,408,095
資本補助基金	Capital subvention fund	2,400,523	–	–	2,400,523		11,751,278
其他應付帳項及應計費用	Other payables and accruals	5,041,615	–	–	5,041,615		5,041,615
		<b>25,393,736</b>	<b>4,120,294</b>	<b>1,684,128</b>	<b>31,198,158</b>		<b>40,548,913</b>

14 財務風險管理及金融工具的公允價值(續)

Financial risk management and fair values of financial instruments (continued)

(b) 資金周轉風險(續)

(b) Liquidity risk (continued)

		2017					
		未貼現合約現金流					
		Contractual undiscounted cash outflow					
		一年以下 或即時到期	一年以上 但兩年以下	兩年以上 但五年以下			帳面金額
		Within 1 year or on demand	More than 1 year but less than 2 years	More than 2 years but less than 5 years	總計		Carrying amount
					Total		
職員約滿酬金的準備	Provision for staff gratuity	9,500,155	5,012,324	1,575,017	16,087,496		16,087,496
未使用年假的準備	Provision for unutilised annual leave	3,431,171	–	–	3,431,171		3,431,171
預收政府補助	Government subventions received in advance	6,567,919	347,275	30,890	6,946,084		6,946,084
資本補助基金	Capital subvention fund	2,593,053	–	–	2,593,053		3,239,078
其他應付帳項及應計費用	Other payables and accruals	5,731,032	–	–	5,731,032		5,731,032
		27,823,330	5,359,599	1,605,907	34,788,836		35,434,861

#### 14 財務風險管理及金融工具的公允價值(續)

##### (c) 利率風險

委員會所涉及的利率風險只有按市場利率計息的短期銀行存款。

##### 敏感度分析

估計假若利率整體上升/下調100(2017年:100)個基點,而其他變數均維持不變,不預期對委員會的虧損及儲備於2018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。2017年的分析亦是根據上述基準進行。

##### (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) 公允價值衡量

委員會的金融工具按成本或攤銷成本列帳的帳面金額與其於2018年及2017年3月31日的公允價值並無重大差異。

#### Financial risk management and fair values of financial instruments (continued)

##### (c) Interest rate risk

The Commission's only exposure to interest rate risk is via its short-term bank deposits which bear interest at market rates.

##### Sensitivity analysis

At 31 March 2018, it was estimated that a general increase/decrease of 100 (2017: 100) basis points in interest rates, with all other variables held constant, the impact on the Commission's deficit 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 2017.

##### (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 value measurement

The carrying amounts of the Commission's financial instruments carried at cost or amortised cost were not materially different from their fair values as at 31 March 2018 and 2017.

### 15 截至2018年3月31日止年度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數項修訂、新準則及詮釋，惟於截至2018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，包括以下可能會適用於委員會的會計準則：

### Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 March 2018

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments, new standards and interpretations which are not yet effective for the year ended 31 March 2018 and which have not been adopted in these financial statements. These include the following which may be relevant to the Commission.

於下列日期或之後  
開始的會計期間生效  
**Effective for accounting periods  
beginning on or after**

《香港財務報告準則》第16號 – 租賃  
HKFRS 16, Lease

2019年1月1日  
1 January 2019

委員會現正評估這些修訂、新準則及詮釋對首次應用期間所造成的影響。到目前為止，委員會發現新訂準則的部分內容可能對財務報表構成重大影響。該等預期影響的詳情於下文論述。就《香港財務報告準則》第16號的評估雖然已大致完成，惟首度採納該等準則時之實際影響可能有所差異，此乃因為迄今所作之評估乃以委員會現時可得資料為基準，而在委員會於截至2019年3月31日止年度的財務報表首度應用該等準則前可能會識別其他影響。委員會亦可能變更其會計政策選擇(包括過渡選擇)，直至於該財務報表中首次應用該等準則。

The Commission is in the process of making an assessment of what the impact of these amendments, new standards and interpretations is expected to be in the period of initial application. So far the Commission has identified some aspects of the new standards which may have a significant impact on the financial statements. Further details of the expected impacts are discussed below. While the assessment has been substantially completed for HKFRS 16, the actual impacts upon the initial adoption of the standards may differ as the assessment completed to date is based on the information currently available to the Commission, and further impacts may be identified before the standards are initially applied in the Commission's financial statements for the year ending 31 March 2019. The Commission may also change its accounting policy elections, including the transition options, until the standards are initially applied in the financial statements.



#### 15 截至2018年3月31日止年度已頒佈但尚未生效的修訂、新準則及詮釋可能帶來的影響(續)

##### 《香港財務報告準則》 第16號 – 租賃

如附註2(d)所披露，委員會現將所有其作為承租人訂立的租賃分類為營運租賃。

一旦採納《香港財務報告準則》第16號，委員會作為承租人將不再區分融資租賃及營運租賃。取而代之，除非使用若干權宜實行方法，否則委員會將按與現有融資租賃會計處理方法類似的方式對為期12個月以上的所有租賃進行會計處理。

在新會計模式下，預期會導致資產及負債有所增加，及影響於租賃期間在收支結算表中確認費用的時間。根據附註13(b)所披露，於2018年3月31日，委員會辦公室樓宇不可撤銷之營運租賃合約的未來最低租賃付款為15,126,272元，當中大部份於匯報期末後1年至5年內須繳付。因此，一旦採納《香港財務報告準則》第16號，部分有關金額可能須確認為租賃負債，並確認相應的使用權資產。經考慮權宜實行方法的適用性、就現時至採納《香港財務報告準則》第16號期間已訂立或終止的任何租賃及折現影響作出調整後，委員會將須進行更詳細的分析，以釐定於採納《香港財務報告準則》第16號時營運租賃承擔所產生的新資產及負債的金額。

#### Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 March 2018 (continued)

##### HKFRS 16, Leases

As disclosed in note 2(d), currently the Commission classifies all leases it entered as lessee into operating leases.

Once HKFRS 16 is adopted, the Commission will no longer distinguish between finance leases and operating leases when it is the lessee under the lease. Instead, subject to practical expedients, the Commission will be required to account for all leases of more than 12 months in a similar way to current finance lease accounting.

The application of the new accounting model is expected to lead to an increase in both assets and liabilities and to impact on the timing of the expense recognition in the statement of income and expenditure over the period of the lease. As disclosed in note 13(b), at 31 March 2018 the Commission's future minimum lease payments under non-cancellable operating leases amount to \$15,126,272 for office premises, the majority of which is payable between 1 and 5 years after the reporting date. Some of these amounts may therefore need to be recognised as lease liabilities, with corresponding right-of-use assets, once HKFRS 16 is adopted. The Commission will need to perform a more detailed analysis to determine the amounts of new assets and liabilities arising from operating lease commitments on adoption of HKFRS 16, after taking into account the applicability of the practical expedient and adjusting for any leases entered into or terminated between now and the adoption of HKFRS 16 and the effects of discounting.