

# 財務報告 Financial Statements

## 平等機會委員會 截至二零零五年三月三十一日止財政年度的帳目報告

### 核數師報告書

#### 致： 平等機會委員會委員

(委員會是依據《性別歧視條例》於香港成立)

本核數師已完成審核第62至第85頁之帳目，該等帳目乃按照香港普遍採納之會計原則編製。

### 委員會及核數師各自之責任

委員會有責任編製真實兼公平之帳目。在編製該等真實兼公平之帳目時，必須採用適當之會計政策，並且貫徹應用該等會計政策。

本核數師之責任是根據審核之結果，對該等帳目作出獨立意見，並按照我們已同意的聘約條款的規定，僅向整體委員會報告。除此以外，我們的報告書不可用作其他用途。我們概不就本報告書的內容，對任何其他人士負責或承擔法律責任。

### 意見之基礎

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

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

### 意見

本核數師認為，上述之帳目足以真實兼公平地顯示委員會於二零零五年三月三十一日結算時之財務狀況，及截至該日止財政年度之業績及現金流量。

羅兵咸永道會計師事務所  
香港執業會計師

香港，二零零五年十一月七日

## Equal Opportunities Commission Statement of Accounts for the Year Ended 31st March 2005

### AUDITORS' REPORT TO THE COMMISSION MEMBERS OF THE EQUAL OPPORTUNITIES COMMISSION

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

We have audited the accounts on pages 62 to 85 which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

### Respective responsibilities of Commission and auditors

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

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

### Basis of opinion

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

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

### Opinion

In our opinion the accounts give a true and fair view of the state of affairs of the Commission as at 31st March 2005 and of its results and cash flows for the year then ended.

**PricewaterhouseCoopers**  
Certified Public Accountants

Hong Kong, 7th November 2005

# 財務報告 Financial Statements

## 收支結算表 截至二零零五年三月三十一日止財政年度

	附註	2005 港幣	2004 港幣
<b>收入及收益</b>			
政府補助		71,926,715	78,074,380
法律訴訟費用的補償		126,000	-
利息收入		344,496	233,758
雜項收入		984,777	560,917
		<u>73,381,988</u>	<u>78,869,055</u>
<b>支出</b>			
職員薪酬		35,825,977	40,450,045
職員約滿酬金、其他福利及津貼		14,272,116	14,843,427
未使用年假的準備之(減少)/增長		(161,411)	223,108
法律費用		674,254	820,893
宣傳及公眾教育支出		2,771,155	3,987,955
經費來自資本補助基金的宣傳及公眾教育支出	8	(51,285)	(218,414)
研究計劃及教材資料套		3,488	346,055
租金及差餉		5,316,163	5,447,527
傢俬及設備折舊		343,852	3,238,886
經費來自資本補助基金的傢俬及設備	8	-	(2,370,000)
外訪、會議及職員培訓		346,411	254,522
其他經營費用		2,207,083	2,596,879
		<u>61,547,803</u>	<u>69,620,883</u>
<b>財政年度盈餘</b>	3	11,834,185	9,248,172
由一般儲備撥入	7	-	1,324,190
轉至儲備	7	(8,865,874)	-
轉至應付政府的補助盈餘帳	11	(2,968,311)	(10,572,362)
<b>盈餘結轉</b>		<u>-</u>	<u>-</u>

## Statement of Income and Expenditure for the Year Ended 31st March 2005

	Note	2005 HK\$	2004 HK\$
<b>INCOME AND REVENUE</b>			
Government subventions		71,926,715	78,074,380
Reimbursement of costs from legal litigation		126,000	-
Interest income		344,496	233,758
Sundry income		984,777	560,917
		<u>73,381,988</u>	<u>78,869,055</u>
<b>EXPENDITURE</b>			
Staff salaries		35,825,977	40,450,045
Staff gratuity, other benefits and allowances		14,272,116	14,843,427
(Decrease)/increase in provision for unutilised annual leave		(161,411)	223,108
Legal fees		674,254	820,893
Publicity and public education expenses		2,771,155	3,987,955
Publicity and public education expenses financed by capital subvention fund	8	(51,285)	(218,414)
Research projects and training modules		3,488	346,055
Rent and rates		5,316,163	5,447,527
Furniture and equipment depreciation		343,852	3,238,886
Furniture and equipment financed by capital subvention fund	8	-	(2,370,000)
Overseas visits, conferences and staff training		346,411	254,522
Other operating expenses		2,207,083	2,596,879
		<u>61,547,803</u>	<u>69,620,883</u>
<b>Surplus for the Year</b>	3	11,834,185	9,248,172
Transfer from general reserve	7	-	1,324,190
Transfer to reserve	7	(8,865,874)	-
Transfer to subvention surplus account payable to Government	11	(2,968,311)	(10,572,362)
<b>Surplus carried forward</b>		<u>-</u>	<u>-</u>

# 財務報告

## Financial Statements

### 資產負債表

二零零五年三月三十一日

	附註	2005 港幣	2004 港幣
<b>非流動資產</b>			
固定資產	4	6	6
應收政府的約滿酬金補助	5	3,398,284	5,601,359
		<u>3,398,290</u>	<u>5,601,365</u>
<b>流動資產</b>			
應收政府的未使用年假補助		1,723,173	1,884,584
其他應收帳款、按金及預付款項		665,139	633,882
銀行結存及現金		46,209,439	27,736,800
		<u>48,597,751</u>	<u>30,255,266</u>
<b>流動負債</b>			
應付帳項、準備及應計費用	6	2,279,616	3,875,389
職員約滿酬金的準備	9(b)	11,195,500	1,240,196
未使用年假的準備		1,723,173	1,884,584
預收政府補助	10	2,080,835	745,035
應付政府的補助盈餘帳	11	13,540,673	10,572,362
		<u>30,819,797</u>	<u>18,317,566</u>
<b>淨流動資產</b>			
		<u>17,777,954</u>	<u>11,937,700</u>
亦即:			
<b>儲備</b>	7	18,750,000	9,884,126
<b>盈餘及虧損帳</b>		-	-
		<u>18,750,000</u>	<u>9,884,126</u>
長期服務金及遣散費的準備	9(a)	163,669	166,080
職員約滿酬金的準備	9(b)	2,036,615	7,211,614
資本補助基金	8	225,960	277,245
		<u>21,176,244</u>	<u>17,539,065</u>

鄧爾邦先生  
委員會主席

蔡惠琴女士  
行政及財務專責小組召集人

鄧伊珊小姐  
會計師

### Statement of Assets and Liabilities as at 31st March 2005

	Note	2005 HK\$	2004 HK\$
<b>NON CURRENT ASSETS</b>			
Fixed assets	4	6	6
Gratuity subvention receivable from Government	5	3,398,284	5,601,359
		<u>3,398,290</u>	<u>5,601,365</u>
<b>CURRENT ASSETS</b>			
Unutilised annual leave subvention receivable from Government		1,723,173	1,884,584
Other receivables, deposits and prepayments		665,139	633,882
Bank balances and cash		46,209,439	27,736,800
		<u>48,597,751</u>	<u>30,255,266</u>
<b>CURRENT LIABILITIES</b>			
Accounts payable, provisions and accruals	6	2,279,616	3,875,389
Provision for staff gratuity	9(b)	11,195,500	1,240,196
Provision for unutilised annual leave		1,723,173	1,884,584
Government subvention received in advance	10	2,080,835	745,035
Subvention surplus account payable to Government	11	13,540,673	10,572,362
		<u>30,819,797</u>	<u>18,317,566</u>
<b>NET CURRENT ASSETS</b>			
		<u>17,777,954</u>	<u>11,937,700</u>
Represented by:			
<b>RESERVES</b>	7	18,750,000	9,884,126
<b>SURPLUS AND DEFICIT ACCOUNT</b>		-	-
		<u>18,750,000</u>	<u>9,884,126</u>
Provision for long service and severance payment	9(a)	163,669	166,080
Provision for staff gratuity	9(b)	2,036,615	7,211,614
Capital subvention fund	8	225,960	277,245
		<u>21,176,244</u>	<u>17,539,065</u>

Mr. Raymond TANG Yee-bong  
Chairperson of the Commission

Ms. Virginia CHOI Wai-kam  
Convener of the Administration  
and Finance Committee

Miss Kerrie TENG  
Accountant

# 財務報告

## Financial Statements

### 資金變動表

截至二零零五年三月三十一日止財政年度

	收支結算表 港幣	儲備 港幣 (註 7)	資本 補助基金 港幣 (註 8)	總數 港幣
於2003年4月1日	-	11,208,316	2,865,659	14,073,975
重新分類	-	-	(2,865,659)	(2,865,659)
財政年度盈餘	9,248,172	-	-	9,248,172
由一般儲備撥入	1,324,190	(1,324,190)	-	-
轉至應付政府的補助盈餘帳	(10,572,362)	-	-	(10,572,362)
於2004年3月31日	-	9,884,126	-	9,884,126
財政年度盈餘	11,834,185	-	-	11,834,185
由收支結算表撥入	(8,865,874)	8,865,874	-	-
轉至應付政府的補助盈餘帳	(2,968,311)	-	-	(2,968,311)
於2005年3月31日	-	18,750,000	-	18,750,000

### Statement of Changes in Funds for the Year Ended 31st March 2005

	Statement of income and expenditure HK\$	Reserves HK\$ (Note 7)	Capital subvention fund HK\$ (Note 8)	Total HK\$
At 1st April 2003	-	11,208,316	2,865,659	14,073,975
Reclassified	-	-	(2,865,659)	(2,865,659)
Surplus for the year	9,248,172	-	-	9,248,172
Transfer from general reserve	1,324,190	(1,324,190)	-	-
Transfer to subvention surplus account payable to Government	(10,572,362)	-	-	(10,572,362)
At 31st March 2004	-	9,884,126	-	9,884,126
Surplus for the year	11,834,185	-	-	11,834,185
Transfer from statement of income and expenditure	(8,865,874)	8,865,874	-	-
Transfer to subvention surplus account payable to Government	(2,968,311)	-	-	(2,968,311)
At 31st March 2005	-	18,750,000	-	18,750,000

# 財務報告

## Financial Statements

### 現金流動表

截至二零零五年三月三十一日止財政年度

	附註	2005 港幣	2004 港幣
營運活動現金流入淨額	13(a)	18,471,995	7,651,241
<b>投資活動</b>			
已收利息		344,496	233,758
購置固定資產		(343,852)	(1,066,444)
投資活動現金流入/(流出)淨額		644	(832,686)
融資前之現金流入淨額		18,472,639	6,818,555
<b>融資活動</b>			
政府資本補助	13(b)	-	-
融資活動現金流入淨額		-	-
現金及現金等值之增加 年初之現金及現金等值		18,472,639	6,818,555
		27,736,800	20,918,245
年末之現金及現金等值		46,209,439	27,736,800
<b>現金及現金等值結存分析:</b>			
銀行結存及現金		46,209,439	27,736,800

### Cash Flow Statement for the Year Ended 31st March 2005

	Note	2005 HK\$	2004 HK\$
Net cash inflow from operating activities	13(a)	18,471,995	7,651,241
<b>Investing activities</b>			
Interest received		344,496	233,758
Purchase of fixed assets		(343,852)	(1,066,444)
Net cash inflow/(outflow) from investing activities		644	(832,686)
Net cash inflow before financing		18,472,639	6,818,555
<b>Financing activities</b>			
Government capital subvention	13(b)	-	-
Net cash inflow from financing activities		-	-
Increase in cash and cash equivalents		18,472,639	6,818,555
Cash and cash equivalents at the beginning of year		27,736,800	20,918,245
Cash and cash equivalents at the end of year		46,209,439	27,736,800
<b>Analysis of balances of cash and cash equivalents:</b>			
Bank balances and cash		46,209,439	27,736,800

### 1. 法律地位

平等機會委員會(「委員會」)是一個法定機構，於1996年成立，負責執行《性別歧視條例》、《殘疾歧視條例》及《家庭崗位歧視條例》。委員會致力消除基於性別、婚姻狀況、懷孕、殘疾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，促進男女之間、傷健之間及不同家庭崗位人士之間的平等機會。

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。

### 2. 主要會計政策

擬定帳目所採用的主要會計政策列明如下：

#### (a) 擬備帳目基礎

帳目是採用原值成本慣例，按照香港普遍採納之會計原則及香港會計師公會所頒佈之會計準則擬定。

香港會計師公會新近頒佈了多項新定及經修訂的《香港財務報告準則》和《香港會計準則》(「新香港財務報告準則」)。這些準則在由二零零五年一月一日或以後開始的會計期間生效。委員會並沒有就截至二零零五年三月三十一日止年度帳目提早採用這些新香港財務報告準則。委員會已開始評估新香港財務報告準則的影響，但現階段仍未適宜說明這些準則會對委員會的經營業績和財務狀況構成重大的影響。

#### (b) 收益的確認

(i) 政府補助收入是以應計制確認。

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在收支結算表上確認為收入。

與購置固定資產有關的政府補助已包括在資本補助基金內，並在配合有關資產的折舊費用時將收入記入收支結算表上。

(ii) 法律訴訟費用的補償是以確立收款的權利時確認。

(iii) 利息收入是根據未到期之本金以其適用的利率按時間比例記帳。

(iv) 雜項收入是以應計制確認。

#### (c) 固定資產

委員會是非牟利機構，可豁免遵守香港會計師公會所頒佈之會計實務準則第17條「物業、機器及設備」的規定。

固定資產乃按成本值減累積撥帳額入帳。

每個固定資產的類目均以港幣一元的帳面值入帳。所有固定資產購置的成本，已於購置年度在收支結算表中撇帳。

### 1. Legal status

The Equal Opportunities Commission (the "Commission") is a statutory body set up in 1996 to implement the Sex Discrimination Ordinance, the Disability Discrimination Ordinance and the Family Status Discrimination Ordinance. The Commission works towards the elimination of discrimination on the grounds of sex, marital status, pregnancy, disability 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 and irrespective of family status.

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).

### 2. Principal accounting policies

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

#### (a) Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with accounting principles generally accepted in Hong Kong and comply with accounting standards issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

The HKICPA has recently issued a number of new and revised Hong Kong Financial Reporting Standards and Hong Kong Accounting Standards ("new HKFRSs") which are effective for accounting periods beginning on or after 1st January 2005. The Commission has not early adopted these new HKFRSs in the accounts for the year ended 31st March 2005. The Commission has already commenced an assessment of the impact of these new HKFRSs but is not yet in a position to state whether these new HKFRSs would have a significant impact on its results of operations and financial position.

#### (b) Revenue recognition

(i) Income from government subvention is recognised on an accruals basis.

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

Government subventions relating to the purchase of fixed assets are included in the capital subvention fund and are credited to the statement of income and expenditure as income to match with the depreciation charge of the related assets.

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

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

(iv) Sundry income is recognised on an accruals basis.

#### (c) Fixed assets

The Commission, as a non-profit making organization, is exempt from compliance with Statement of Standard Accounting Practice ("SSAP") No. 17 "Property, plant and equipment" issued by the Hong Kong Institute of Certified Public Accountants.

Fixed assets are stated at cost less accumulated amounts written off.

Each category of fixed assets is stated at a nominal value of HK\$1. The cost of all additions is written off in the year of acquisition to the statement of income and expenditure.

## 2. 主要會計政策(續)

- (d) **營業租約**  
資產擁有權之全部得益及風險實質地由出租公司保留之租約，皆作為營業租約入帳。營業租約的付款在扣除出租公司給予的獎勵金後，以直線法按租約期在收支結算表中支銷。
- (e) **外幣換算**  
外幣交易按交易日之兌換率折算。於結算日以外幣顯示之貨幣資產及負債均按結算日之匯率換算。所有匯兌盈虧，均已計入收支結算表內。
- (f) **準備**  
準備是在委員會因過往事項而持有法定或推定債務，而資源可能需要流出以償付這些債務，以及能夠可靠地估計數額時予以確認。若委員會預期會得到準備的補償，當補償是完全肯定時，補償才確認為另一項資產，並以有關準備的金額為限。
- (g) **僱員福利**
- (i) **僱員假期享有權**  
僱員應享有的年假及長期服務假期於確立時確認。因僱員已提供服務而產生的年假及長期服務假期在結算日已撥出準備。  
  
僱員應享有的病假、分娩假及陪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。委員會和僱員雙方均須按相等於有關入息的5%供款，以每人每月1千元為限。委員會向計劃作出的供款，於產生時列作支出。

## 3. 財政年度盈餘

	2005 港幣	2004 港幣
年內盈餘已扣除下列項目：		
固定資產之撇銷		
- 經費來自政府資本補助	-	197,558
- 經費來自其他政府補助	343,852	868,886
營業租約 - 土地及樓宇	5,316,163	5,447,527
核數師酬金	27,320	25,560
	<u>                    </u>	<u>                    </u>

## 2. Principal accounting policies (continued)

- (d) **Operating leases**  
Leases where substantially all the risks and rewards of ownership of assets remain with the leasing company are accounted for as operating leases. Payments made under operating leases net of any incentives received from the leasing company are charged to the statement of income and expenditure on a straight-line basis over the lease period.
- (e) **Translation of foreign currencies**  
Transactions in foreign currencies are translated at exchange rates ruling at the transaction dates. Monetary assets and liabilities expressed in foreign currencies at the balance sheet date are translated at rates of exchange ruling at the balance sheet date. All exchange differences are dealt with in the statement of income and expenditure.
- (f) **Provisions**  
Provisions are recognised when the Commission has a present legal or constructive obligation where as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate of the amount can be made. Where the Commission expects a provision to be reimbursed, the reimbursement is recognised as a separate asset, to the extent of the amount of the related provision, but only when the reimbursement is virtually certain.
- (g) **Employee benefits**
- (i) **Employee leave entitlements**  
Employee entitlements to annual leave and long service leave are recognised when they accrue to employees. A provision is made for the estimated liability for annual leave and long service leave as a result of services rendered by employees up to the balance sheet date.  
  
Employee entitlements to sick leave and maternity or 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. Both the Commission and the employees are required to contribute 5% of the employees' relevant income, subject to a maximum of HK\$1,000 per employee per month. The Commission's contributions to the MPF scheme are expensed as incurred.

## 3. Surplus for the year

	2005 HK\$	2004 HK\$
Surplus for the year is stated after charging the following:		
Fixed assets written off		
- financed by government capital subventions	-	197,558
- financed by other government subventions	343,852	868,886
Operating leases - land and buildings	5,316,163	5,447,527
Auditors' remuneration	27,320	25,560
	<u>                    </u>	<u>                    </u>

### 4. 固定資產

	租賃 物業裝修 港幣	固定裝置 及裝修 港幣	辦公室 傢俬 及設備 港幣	汽車 港幣	電腦器材 港幣	即時傳譯 及 擴音系統 港幣	總數 港幣
<b>成本</b>							
於2004年4月1日	645,649	5,543,399	3,127,548	726,698	3,900,760	394,724	14,338,778
年內增置	-	8,009	200,208	-	135,635	-	343,852
年內減少/撤銷	-	-	(113,344)	-	(114,196)	-	(227,540)
於2005年3月31日	645,649	5,551,408	3,214,412	726,698	3,922,199	394,724	14,455,090
<b>撤銷之累計數目</b>							
於2004年4月1日	645,648	5,543,398	3,127,547	726,697	3,900,759	394,723	14,338,772
年內撤銷	-	8,009	200,208	-	135,635	-	343,852
年內減少/撤銷	-	-	(113,344)	-	(114,196)	-	(227,540)
於2005年3月31日	645,648	5,551,407	3,214,411	726,697	3,922,198	394,723	14,455,084
<b>帳面淨值</b>							
於2005年3月31日	1	1	1	1	1	1	6
於2004年3月31日	1	1	1	1	1	1	6

### 5. 應收政府的約滿酬金補助

	2005 港幣	2004 港幣
於4月1日	5,601,359	5,959,344
撥出約滿酬金準備	7,200,925	6,826,015
已收政府約滿酬金補助	(9,404,000)	(7,184,000)
於3月31日	3,398,284	5,601,359

這代表香港特別行政區政府將會補償予委員會職員約滿酬金方面的資金。

### 4. Fixed assets

	Leasehold improvements HK\$	Fixtures and fittings HK\$	Office furniture and equipment HK\$	Motor vehicles HK\$	Computer equipment HK\$	Simultaneous interpretation and public address equipment HK\$	Total HK\$
<b>Cost</b>							
At 1st April 2004	645,649	5,543,399	3,127,548	726,698	3,900,760	394,724	14,338,778
Additions	-	8,009	200,208	-	135,635	-	343,852
Disposals/written off	-	-	(113,344)	-	(114,196)	-	(227,540)
At 31st March 2005	645,649	5,551,408	3,214,412	726,698	3,922,199	394,724	14,455,090
<b>Accumulated amounts written off</b>							
At 1st April 2004	645,648	5,543,398	3,127,547	726,697	3,900,759	394,723	14,338,772
Written off for the year	-	8,009	200,208	-	135,635	-	343,852
Disposals/written off	-	-	(113,344)	-	(114,196)	-	(227,540)
At 31st March 2005	645,648	5,551,407	3,214,411	726,697	3,922,198	394,723	14,455,084
<b>Net book value</b>							
At 31st March 2005	1	1	1	1	1	1	6
At 31st March 2004	1	1	1	1	1	1	6

### 5. Gratuity subvention receivable from Government

	2005 HK\$	2004 HK\$
At 1st April	5,601,359	5,959,344
Provision made for staff gratuity	7,200,925	6,826,015
Gratuity subvention received from Government	(9,404,000)	(7,184,000)
At 31st March	3,398,284	5,601,359

This represents funds to be reimbursed by the Government in respect of gratuity payments to staff of the Commission.



### 6. 應付帳項、準備及應計費用

應付帳項、準備及應計費用已包括以下準備的變動：

法律費用的準備

	2005 港幣	2004 港幣
於4月1日	1,430,700	2,825,478
撥出準備	674,254	820,893
財政年度已支付之金額	(872,573)	(2,215,671)
於3月31日	<u>1,232,381</u>	<u>1,430,700</u>

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。

### 7. 儲備

	基本 設施儲備 港幣	法律 訴訟儲備 港幣	一般儲備 港幣	儲備 港幣	總數 港幣
於2003年3月31日及2003年4月1日 撥入收支結算表	886,266	2,544,045	7,778,005	-	11,208,316
	-	-	(1,324,190)	-	(1,324,190)
	<u>886,266</u>	<u>2,544,045</u>	<u>6,453,815</u>	<u>-</u>	<u>9,884,126</u>
於2004年3月31日 由基本設施、法律訴訟及一般儲備轉至儲備	(886,266)	(2,544,045)	(6,453,815)	9,884,126	-
由收支結算表撥入	-	-	-	8,865,874	8,865,874
於2005年3月31日	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,750,000</u>	<u>18,750,000</u>

政府取代以往批准委員會將收支結算表內一定金額的盈餘撥入各類儲備的做法，於本財政年度，已准許委員會維持儲備餘額，並以委員會每年經常性資助的25%為上限。因此，委員會已設立新的儲備帳，並將基本設施儲備、法律訴訟儲備及一般儲備的餘額轉至這個新的儲備帳。這個新的儲備可作一般用途，委員會有權自行運用上限內的儲備。

在過往年度，基本設施儲備可作電腦系統改善、辦公室翻新、辦公室保安改善及其他資本開支之用。法律訴訟儲備可作為給予根據反歧視條例提出起訴的人士的法律援助或向委員會提出的法律訴訟所涉及的法律費之用。一般儲備是由收支結算表撥入，以作一般用途。

## Notes to the Accounts

### 6. Accounts payable, provisions and accruals

Movement of provisions included in accounts payable, provisions and accruals is as follows:

Provision for legal fees

	2005 HK\$	2004 HK\$
At 1st April	1,430,700	2,825,478
Provisions made	674,254	820,893
Amount paid during the year	(872,573)	(2,215,671)
At 31st March	<u>1,232,381</u>	<u>1,430,700</u>

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.

### 7. Reserves

	Capital reserve HK\$	Legal litigation reserve HK\$	General reserve HK\$	Reserve HK\$	Total HK\$
At 31st March 2003 and at 1st April 2003	886,266	2,544,045	7,778,005	-	11,208,316
Transfer to the statement of income and expenditure	-	-	(1,324,190)	-	(1,324,190)
	<u>886,266</u>	<u>2,544,045</u>	<u>6,453,815</u>	<u>-</u>	<u>9,884,126</u>
At 31st March 2004	(886,266)	(2,544,045)	(6,453,815)	9,884,126	-
Transfer from capital, legal litigation and general reserves to reserve	-	-	-	8,865,874	8,865,874
Transfer from statement of income and expenditure	-	-	-	8,865,874	8,865,874
At 31st March 2005	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,750,000</u>	<u>18,750,000</u>

During the year, instead of approving the transfer of certain amount of the surplus from statement of income and expenditure to various reserves, the Government has allowed the Commission to maintain reserve balance which is capped at 25% of the Commission's annual recurrent subvention. Accordingly, the Commission has set up a new reserve account and transferred the balances of capital reserve, legal litigation reserve and general reserve to this new reserve account. This new reserve is available for general use and can be spent at the discretion of the Commission within the reserve ceiling.

In previous years, the capital reserve was available for use in computer system enhancement, office refurbishment, improvement of office security and other capital expenditure. The legal litigation reserve was utilized for legal fees in respect of legal assistance granted to any person who institutes proceedings under the anti-discrimination ordinances or any litigation raised against the Commission. The general reserve was transferred from the statement of income and expenditure and was available for general use.

#### 8. 資本補助基金

	為不同界別 製作的 教材資料 港幣	增加 辦公室的 設立成本 港幣	「同值同酬」 研究及 教育計劃 港幣	總數 港幣
於2003年3月31日及 2003年4月1日	440,000	2,370,000	55,659	2,865,659
轉至收支結算表作收入以配合：				
- 經費來自政府資本補助 的固定資產折舊	-	(197,558)	-	(197,558)
- 傢俬及設備的其他費用	-	(2,172,442)	-	(2,172,442)
- 宣傳及公眾教育支出	(218,414)	-	-	(218,414)
總數	(218,414)	(2,370,000)	-	(2,588,414)
於2004年3月31日	221,586	-	55,659	277,245
轉至收支結算表作收入以配合：				
- 經費來自政府資本補助 的固定資產折舊	-	-	-	-
- 傢俬及設備的其他費用	-	-	-	-
- 宣傳及公眾教育支出	(17,535)	-	(33,750)	(51,285)
總數	(17,535)	-	(33,750)	(51,285)
於2005年3月31日	204,051	-	21,909	225,960

資本補助基金指為特定計劃已收的非經常性政府資本補助但未使用的結餘，基金在配合有關成本時放行為收入並記入收支結算表上。

#### 8. Capital subvention fund

	Sector targeted training materials HK\$	Setting up costs for additional office HK\$	Research and educational projects on equal pay for work of equal value HK\$	Total HK\$
At 31st March 2003 and 1st April 2003	440,000	2,370,000	55,659	2,865,659
Transfer to the statement of income and expenditure as income to match with:				
- Depreciation of fixed assets financed by government capital subventions	-	(197,558)	-	(197,558)
- Other charges for furniture and equipment	-	(2,172,442)	-	(2,172,442)
- Publicity and public education expenses	(218,414)	-	-	(218,414)
Total	(218,414)	(2,370,000)	-	(2,588,414)
At 31st March 2004	221,586	-	55,659	277,245
Transfer to the statement of income and expenditure as income to match with:				
- Depreciation of fixed assets financed by government capital subventions	-	-	-	-
- Other charges for furniture and equipment	-	-	-	-
- Publicity and public education expenses	(17,535)	-	(33,750)	(51,285)
Total	(17,535)	-	(33,750)	(51,285)
At 31st March 2005	204,051	-	21,909	225,960

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 the related costs.

### 9. 長期負債

#### (a) 長期服務金及遣散費的準備

	2005 港幣	2004 港幣
於4月1日	166,080	142,073
撥出準備	(2,411)	24,007
財政年度已支付之金額	-	-
於3月31日	163,669	166,080

#### (b) 職員約滿酬金的準備

	2005 港幣	2004 港幣
於4月1日	8,451,810	5,959,344
撥出準備	7,200,925	6,826,015
財政年度已支付之金額	(2,420,620)	(4,333,549)
於3月31日	13,232,115	8,451,810
減：包括在流動負債的一年內到期之金額	(11,195,500)	(1,240,196)
長期部份	2,036,615	7,211,614

職員約滿酬金的準備是因應將付予由受僱日期起計，於委員會完成三年合約之僱員的職員約滿酬金而設立。

### 10. 預收政府補助

預收的政府補助，是有關各項於年終後才提供的服務。

### 11. 應付政府的補助盈餘帳

這標題下的餘額指超出註7所述儲備上限的金額，此數額並需於下一個財政年度歸還政府，除非得到民政事務局局長，經諮詢財經事務及庫務局局長後的批准，或獲民政事務局局長，經諮詢財經事務及庫務局局長後提高儲備額上限。

在過往年度，這金額指仍未收到政府批准可保留在委員會儲備內的盈餘餘額。

### 9. Long term liabilities

#### (a) Provision for long service and severance payment

	2005 HK\$	2004 HK\$
At 1st April	166,080	142,073
Provisions made	(2,411)	24,007
Amount paid during the year	-	-
At 31st March	163,669	166,080

#### (b) Provision for staff gratuity

	2005 HK\$	2004 HK\$
At 1st April	8,451,810	5,959,344
Provisions made	7,200,925	6,826,015
Amount paid during the year	(2,420,620)	(4,333,549)
At 31st March	13,232,115	8,451,810
Less: amount due within one year included in current liabilities	(11,195,500)	(1,240,196)
Long term portion	2,036,615	7,211,614

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.

### 10. Government subvention received in advance

The subvention is received in advance in connection with various services to be provided after year end.

### 11. Subvention surplus account payable to Government

Balance under this heading represents the amount above the cap of the new reserve account as set out in note 7 and needs to be refunded to Government in the following financial year, except when the approval of the Secretary for Home Affairs ("SHA") has been received after consultation with the Secretary for Financial Services and the Treasury ("SFST") or when the ceiling of reserve is raised by the SHA following consultation with the SFST.

In previous years, the amount represented the remaining portion of the surplus, if any, for which the Government's approval for keeping as the Commission's reserves has not been received.

#### 12. 營業租約承付款

於三月三十一日，委員會有於下列期間涉及土地及樓宇之不可撤銷營業租約而須繳付之未來最低租金總額如下：

	2005 港幣	2004 港幣
一年內	-	2,670,066
一年之外及五年內	-	-
	<u>-</u>	<u>2,670,066</u>
	<u><u>-</u></u>	<u><u>2,670,066</u></u>

#### 13. 現金流動表附註

##### (a) 營運活動現金流入淨額與財政年度盈餘之對帳表

	2005 港幣	2004 港幣
財政年度盈餘	11,834,185	9,248,172
財政年度的固定資產撇銷	343,852	1,066,444
利息收入	(344,496)	(233,758)
	<u>11,833,541</u>	<u>10,080,858</u>
扣除營運資金變動前之經營盈餘	11,833,541	10,080,858
應收政府的約滿酬金補助之減少	2,203,075	357,985
應收政府的未使用年假補助之減少/(增長)	161,411	(223,108)
其他應收帳款、按金及預付款項之增長	(31,257)	(258,263)
應付帳項、準備及應計費用之減少	(1,595,773)	(1,844,141)
職員約滿酬金的準備之增長	4,780,305	2,492,466
未使用年假的準備之(減少)/增長	(161,411)	223,108
預收政府補助之增長/(減少)	1,335,800	(613,257)
應付政府的補助盈餘帳之增長	2,968,311	10,572,362
資本補助基金之減少	(51,285)	(2,588,414)
長期服務金及遣散費的準備之(減少)/增長	(2,411)	24,007
轉至應付政府的補助盈餘帳	(11,834,185)	(10,572,362)
儲備之增長	8,865,874	-
	<u>18,471,995</u>	<u>7,651,241</u>
	<u><u>18,471,995</u></u>	<u><u>7,651,241</u></u>

#### 12. Commitments under operating leases

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

	2005 HK\$	2004 HK\$
Not later than one year	-	2,670,066
Later than one year and not later than five years	-	-
	<u>-</u>	<u>2,670,066</u>
	<u><u>-</u></u>	<u><u>2,670,066</u></u>

#### 13. Notes to the cash flow statement

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

	2005 HK\$	2004 HK\$
Surplus for the year	11,834,185	9,248,172
Fixed assets written off for the year	343,852	1,066,444
Interest income	(344,496)	(233,758)
	<u>11,833,541</u>	<u>10,080,858</u>
Operating surplus before working capital changes	11,833,541	10,080,858
Decrease in gratuity subvention receivable from Government	2,203,075	357,985
Decrease/(increase) in unutilised annual leave subvention receivable from Government	161,411	(223,108)
Increase in other receivables, deposits and prepayments	(31,257)	(258,263)
Decrease in accounts payable, provisions and accruals	(1,595,773)	(1,844,141)
Increase in provision for staff gratuity	4,780,305	2,492,466
(Decrease)/increase in provision for unutilised annual leave	(161,411)	223,108
Increase/(decrease) in Government subvention received in advance	1,335,800	(613,257)
Increase in subvention surplus account payable to Government	2,968,311	10,572,362
Decrease in capital subvention fund	(51,285)	(2,588,414)
(Decrease)/increase in provision for long service and severance payment	(2,411)	24,007
Transferred to subvention surplus account payable to Government	(11,834,185)	(10,572,362)
Increase in reserves	8,865,874	-
	<u>18,471,995</u>	<u>7,651,241</u>
	<u><u>18,471,995</u></u>	<u><u>7,651,241</u></u>
Net cash inflow from operating activities	18,471,995	7,651,241

### 13. 現金流動表附註(續)

#### (b) 財政年度融資變動分析

	資本補助基金	
	2005 港幣	2004 港幣
於4月1日	-	2,865,659
撥入其他負債	-	(2,865,659)
政府補助之現金流入	-	-
財政年度已使用之金額	-	-
於3月31日	-	-

### 14. 帳目核准

此帳目由委員會委員於二零零五年十一月七日核准。

### 13. Notes to the cash flow statement (continued)

#### (b) Analysis of changes in financing during the year

	Capital subvention fund	
	2005 HK\$	2004 HK\$
At 1st April	-	2,865,659
Transfer to other liabilities	-	(2,865,659)
Cash inflow from government grant	-	-
Amount utilised during the year	-	-
At 31st March	-	-

### 14. Approval of accounts

The accounts were approved by the Commission Members on 7th November 2005.