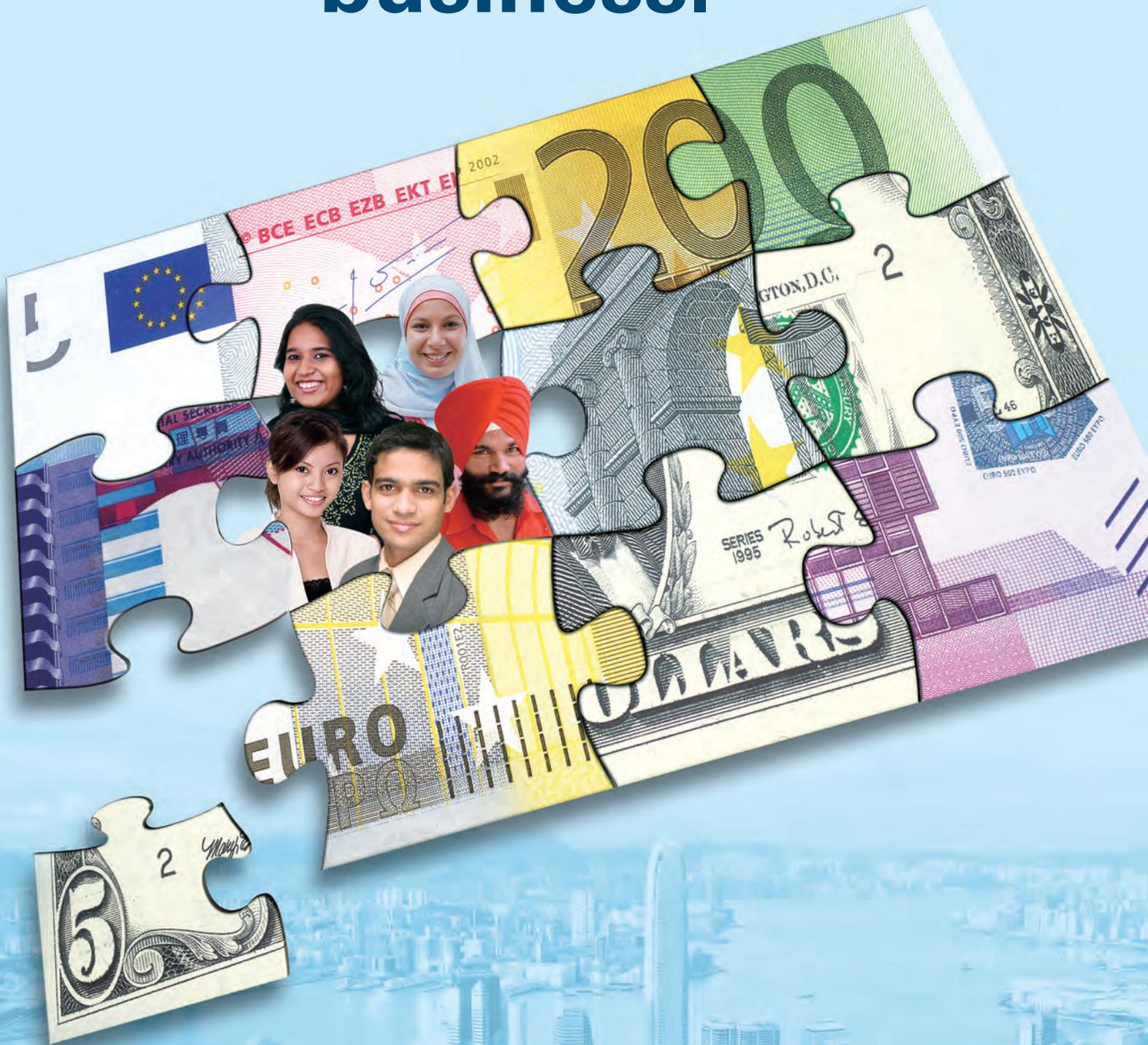


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**平等機會委員會**  
**截至二零一一年**  
**三月三十一日止**  
**財政年度的財務報表**

**Equal Opportunities Commission**  
**Financial Statements**  
**for the year ended 31 March 2011**

**獨立核數師報告**  
**致平等機會委員會委員**

(依據《性別歧視條例》在香港成立)

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

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

本核數師(以下簡稱「我們」)已審核列載於第91至第115頁平等機會委員會(「委員會」)的財務報表，此財務報表包括於二零一一年三月三十一日的資產負債表與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動表，以及主要會計政策概要及其他附註解釋資料。

We have audited the financial statements of Equal Opportunities Commission ("the Commission") set out on pages 91 to 115, which comprise the statement of assets and liabilities as at 31 March 2011, 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.

**委員會對財務報表的責任**

委員會須負責根據香港會計師公會頒布的《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。

**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.

**核數師的責任**

我們的責任是根據我們的審核對該等財務報表作出意見，並按照雙方同意的聘任條款，僅向委員會報告。除此之外，我們的報告不可用作其他用途。我們概不會就本報告書的內容，對任何其他人士負責或承擔法律責任。

**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 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.

## 財務報告 Financial Statements

我們已按照香港會計師公會頒布的香港審計準則進行審核。這些準則要求我們須遵守道德規範，並規劃及執行審核，以合理確定此等財務報表是否不存有任何重大錯誤陳述。

審核涉及執程序以獲取有關財務報表所載金額及所披露資料的審核憑證。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有重大錯誤陳述的風險。在評估該風險時，核數師考慮與有關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，但目的並非為對有關機構的內部控制的有效性發表意見。審核亦包括評價委員會所採用的會計政策的合適性及所作出的會計估計的合理性，以及評價財務報表的整體列報方式。

我們相信，我們所獲得的審核憑證是充足和適當地為我們的審核意見提供基礎。

### 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二零一一年三月三十一日的事務狀況，及委員會截至該日止年度的虧損及現金流量。

### 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  
二零一一年八月十九日

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.

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 affairs of the Commission as at 31 March 2011 and of its deficit 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  
19 August 2011

收支結算表  
截至二零一一年  
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 2011

(Expressed in Hong Kong dollars)

		附註 Note	2011	2010
<b>收入</b>	<b>Income</b>			
政府補助	Government subventions	3	<b>77,723,122</b>	84,649,411
法律訴訟費用的補償	Reimbursement of cost from legal litigation		<b>1,100</b>	1,219,027
其他收入	Other income		<b>1,528,789</b>	1,566,359
			<b>79,253,011</b>	87,434,797
<b>支出</b>	<b>Expenditure</b>			
職員薪酬	Staff salaries		<b>43,308,303</b>	43,562,984
職員約滿酬金、其他福利及津貼	Staff gratuity, other benefits and allowances		<b>14,962,366</b>	14,720,509
強積金供款	Mandatory provident fund contributions		<b>969,328</b>	951,161
未使用年假的準備 之(減少)/增長	(Decrease)/increase in provision for unutilised annual leave		<b>(9,596)</b>	95,602
法律費用	Legal fees		<b>902,557</b>	5,381,706
宣傳及公眾教育支出	Publicity and public education expenses		<b>6,440,196</b>	7,725,546
經費來自資本補助基金的 宣傳及公眾教育支出	Publicity and public education expenses financed by capital subvention fund	8	<b>(119,400)</b>	(278,600)
研究計劃及教材資料套	Research projects and training modules		<b>554,679</b>	262,017
涉及辦公室物業的 營運租賃租金	Operating lease rentals in respect of office premises		<b>9,497,903</b>	9,515,295
折舊	Depreciation		<b>2,038,403</b>	2,564,308
職員本地及外訪、會議及 培訓	Staff local and overseas visits, conferences and training		<b>198,196</b>	26,223
核數師酬金	Auditor's remuneration		<b>79,920</b>	78,130
其他應收帳款的減值虧損	Impairment loss on other receivables	6	<b>767,677</b>	–
其他經營費用	Other operating expense		<b>2,273,011</b>	2,820,773
			<b>81,863,543</b>	87,425,654
<b>財政年度(虧損)/盈餘</b>	<b>(Deficit)/surplus for the year</b>	12	<b>(2,610,532)</b>	9,143

**全面收益表**  
**截至二零一一年**  
**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）／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（虧損）／盈餘」相同。

**Statement of comprehensive income**  
**for the year ended 31 March 2011**

(Expressed in Hong Kong dollars)

The Commission had no components of comprehensive income other than “(deficit)/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 “(deficit)/surplus for the year” in both periods.

資產負債表  
於二零一一年  
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 2011

(Expressed in Hong Kong dollars)

	附註 Note	2011	2010
<b>資產</b>	<b>Assets</b>		
<b>非流動資產</b>	<b>Non-current assets</b>		
物業、機器及設備	Property, plant and equipment 4	<b>1,889,979</b>	3,920,391
<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 subvention receivable from Government	<b>2,511,991</b>	2,521,587
應收政府的約滿酬金補助	Gratuity subvention receivable from Government 5	–	67,562
其他應收帳款、按金及預付款項	Other receivables, deposits and prepayments 6	<b>4,209,312</b>	4,321,374
存款期超過3個月的銀行存款	Bank deposits with original maturity over three months	<b>23,074,871</b>	–
現金及現金等價物	Cash and cash equivalents 7	<b>20,755,348</b>	37,559,123
		<b>50,551,522</b>	44,469,646
<b>總資產</b>	<b>Total assets</b>	<b>52,441,501</b>	48,390,037
<b>負債</b>	<b>Liabilities</b>		
<b>非流動負債</b>	<b>Non-current liabilities</b>		
資本補助基金	Capital subvention fund 8	–	119,400
職員約滿酬金的準備	Provision for staff gratuity 9	<b>3,029,861</b>	7,444,709
		<b>3,029,861</b>	7,564,109
<b>流動負債</b>	<b>Current liabilities</b>		
職員約滿酬金的準備	Provision for staff gratuity 9	<b>10,465,950</b>	2,559,174
未使用年假的準備	Provision for unutilised annual leave	<b>2,511,991</b>	2,521,587
預收政府補助	Government subvention received in advance 3	<b>12,656,416</b>	6,894,696
其他應付帳項及應計費用	Other payables and accruals 10	<b>2,722,423</b>	5,163,717
應付政府的補助盈餘帳	Subvention surplus account payable to Government 12	–	21,362
		<b>28,356,780</b>	17,160,536
<b>總負債</b>	<b>Total liabilities</b>	<b>31,386,641</b>	24,724,645
<b>基金</b>	<b>Funds</b>		
儲備	Reserves 12	<b>21,054,860</b>	23,665,392
		<b>21,054,860</b>	23,665,392
<b>總基金及負債</b>	<b>Total funds and liabilities</b>	<b>52,441,501</b>	48,390,037

於2011年8月19日批准並授權  
公布本財務報表。

Approved and authorised for issue on  
19 August 2011

林煥光先生  
**Mr LAM Woon-kwong**  
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  
Convener of the Administration and Finance Committee

鄧伊珊小姐  
**Miss Kerrie TENG**  
會計師  
Accountant

第96至115頁之附註為本財務報表的一部分。 The notes on pages 96 to 115 form part of these financial statements.

資金變動表  
截至二零一一年  
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 2011

(Expressed in Hong Kong dollars)

		收支結算表 Statement of income and expenditure	儲備 (附註 12) Reserves (Note 12)	總數 Total
於2009年4月1日	At 1 April 2009	–	23,677,611	23,677,611
財政年度盈餘及全面收入 總額	Surplus and total comprehensive income for the year	9,143	–	9,143
轉撥	Transfer	(9,143)	9,143	–
轉至應付政府的補助盈餘帳	Transfer to subvention surplus account payable to Government	–	(21,362)	(21,362)
於2010年3月31日	At 31 March 2010	–	23,665,392	23,665,392
於2010年4月1日	At 1 April 2010	–	23,665,392	23,665,392
財政年度虧損及全面收入 總額	Deficit and total comprehensive income for the year	(2,610,532)	–	(2,610,532)
轉撥	Transfer	2,610,532	(2,610,532)	–
於2011年3月31日	At 31 March 2011	–	21,054,860	21,054,860

**現金流動表**  
**截至二零一一年**  
**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 2011**

(Expressed in Hong Kong dollars)

	附註 Note	2011	2010
<b>營運活動</b>	<b>Operating activities</b>		
財政年度 (虧損) / 盈餘	(Deficit)/surplus for the year	<b>(2,610,532)</b>	9,143
調整：	Adjustments for:		
折舊	Depreciation	<b>2,038,403</b>	2,564,308
利息收入	Interest income	<b>(228,126)</b>	(109,187)
其他應收帳款的減值虧損	Impairment loss on other receivables	<b>767,677</b>	–
<b>營運資金變動前經營 (虧損) / 盈餘</b>	<b>Operating (deficit)/surplus before changes in working capital</b>	<b>(32,578)</b>	2,464,264
應收政府的約滿酬金補助之減少	Decrease in gratuity subvention receivable from Government	<b>67,562</b>	308,682
應收政府的未使用年假補助之減少 / (增加)	Decrease/(increase) in unutilised annual leave subvention receivable from Government	<b>9,596</b>	(95,602)
其他應收帳款、按金及預付款項之增加	Increase in other receivables, deposits and prepayments	<b>(621,514)</b>	(598,469)
其他應付帳項及應計費用之 (減少) / 增加	(Decrease)/increase in other payables and accruals	<b>(2,441,294)</b>	606,342
職員約滿酬金的準備之增加	Increase in provision for staff gratuity	<b>3,491,928</b>	2,004,522
未使用年假的準備之 (減少) / 增加	(Decrease)/increase in provision for unutilised annual leave	<b>(9,596)</b>	95,602
預收政府補助之增加 / (減少)	Increase/(decrease) in Government subvention received in advance	<b>5,740,358</b>	(4,699,787)
資本補助基金之減少	Decrease in capital subvention fund	<b>(119,400)</b>	(278,600)
<b>營運所得 / (耗用) 的現金淨額</b>	<b>Net cash generated from/(used in) operations</b>	<b>6,085,062</b>	(193,046)
<b>投資活動</b>	<b>Investing activities</b>		
已收利息	Interest received	<b>194,025</b>	134,032
存款期超過3個月的銀行存款之增加	Increase in bank deposits with original maturity over three months	<b>(23,074,871)</b>	–
購置物業、機器及設備	Purchases of property, plant and equipment	<b>(7,991)</b>	(208,689)
<b>投資活動所耗用之現金淨額</b>	<b>Net cash used in investing activities</b>	<b>(22,888,837)</b>	(74,657)
<b>現金及現金等價物之減少</b>	<b>Decrease in cash and cash equivalents</b>	<b>(16,803,775)</b>	(267,703)
<b>年初之現金及現金等價物</b>	<b>Cash and cash equivalents at beginning of the year</b>	<b>37,559,123</b>	37,826,826
<b>年末之現金及現金等價物</b>	<b>Cash and cash equivalents at end of the year</b>	<b>20,755,348</b>	37,559,123

第96至115頁之附註為本財務報表的一部分。

The notes on pages 96 to 115 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布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)，以及香港公認會計準則而編製。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被提早

## Notes to the financial statements

(Expressed in Hong Kong dollars)

### Background

The 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 certain new and revised HKFRSs that are first effective or available for early adoption for the current accounting period of the Commission. The adoption of the new and revised HKFRSs did not result in significant

## 2 主要會計政策 (續)

### (a) 遵例聲明 (續)

採納。採納新訂及修訂的財務報告準則沒有對所呈列年度的財務報表委員會所應用的會計政策構成重大變動。

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 17)。

### (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)

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

changes to the Commission's accounting policies applied in these financial statements for the years presented.

The Commission has not applied any new standard or interpretation that is not yet effective for the current accounting period (see note 17).

### (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記入資產負債表內。

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。

委員會在每個結算日審閱物業、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

## 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 in the balance sheet 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 or 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 each balance sheet date. An impairment loss is recognised to the extent that the carrying amount of an asset, or the cash-generating unit to which it belongs, is more than 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 time value of money and the risks specific to the assets. An impairment loss is reversed if there has been

## 2 主要會計政策 (續)

- (c) 物業、機器及設備與折舊 (續)  
 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帳。

- (d) 其他應收帳款

其他應收帳款初值按公允價值確認及隨後按攤銷成本法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。

呆壞帳的減值虧損以金融資產的帳面金額與（如果貼現會造成重大的影響則需貼現）預計未來現金流量之間的差額計量。

- (e) 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。

## Significant accounting policies (continued)

- (c) Property, plant and equipment and depreciation (continued)  
 a favourable change in 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) Other receivables

Other receivables are initially recognised at fair value and thereafter stated at amortised cost 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 measured as the difference between the carrying amount of the financial asset and the estimated future cash flows, discounted where the effect of discounting is material.

- (e) 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.

## 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)

#### (f) 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。

僱員應享有的病假及分娩假於放假時才確認。

- (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。

#### (g) 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。

## Notes to the financial statements

(Expressed in Hong Kong dollars)

### Significant accounting policies (continued)

#### (f) 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 and maternity 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.

#### (g) 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)

### (h) 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。

### (i) 收入的確認

#### (i) 政府補助

如能合理確定補助將收到、且委員會將遵照附帶條件，按公允價值確認政府補助。

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。

## Significant accounting policies (continued)

### (h) 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.

### (i) Income recognition

#### (i) Government subventions

Subventions from the government are recognised at their fair value where there is a reasonable assurance that the subvention will be received and the Commission will comply with all attached conditions.

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.

## 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)

#### (i) 收入的確認 (續)

(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。

#### (j) 關聯人士

就本財務報表而言，在下述情  
況下，另一方人士會被視為委  
員會的關聯人士：

(i) 另一方人士有能力直接或  
間接透過一個或多個中介  
人，控制或共同控制委員  
會，或對委員會的財務及  
營運決策發揮重大影響  
力；

(ii) 委員會及另一方人士受到  
共同的控制；

(iii) 另一方人士是委員會的主  
要管理層成員；或另一方  
人士的直系親屬；或受該  
人士控制或共同控制，或  
對該人士有重大影響力的  
實體；

## Notes to the financial statements

(Expressed in Hong Kong dollars)

### Significant accounting policies (continued)

#### (i) Income recognition (continued)

(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 accrual basis.

#### (j) Related parties

For the purposes of these financial statements, a party is  
considered to be related to the Commission if:

(i) the party has the ability, directly or indirectly through  
one or more intermediaries, to control the Commission  
or exercise significant influence over the Commission  
in making financial and operating policy decisions, or  
has joint control over the Commission;

(ii) the Commission and the party are subject to common  
control;

(iii) the party is a member of key management personnel  
of the Commission, or a close family member of such  
an individual, or is an entity under the control, joint  
control or significant influence of such individuals;

## 2 主要會計政策 (續)

### (j) 關聯人士 (續)

- (iv) 該另一方人士是第(i)項所述人士的直系親屬；或受該人士控制或共同控制，或對該人士有重大影響力的實體；或
- (v) 另一方人士為終止受僱後福利計劃，而該計劃是為委員會的僱員或任何作為委員會關聯人士的實體而設立的。

一位人士的直系親屬，概指在該人士與實體交易的過程中，會影響該人士或受該人士影響的家庭成員。

## Significant accounting policies (continued)

### (j) Related parties (continued)

- (iv) the party is a close family member of a party referred to in (i) or is an entity under the control, joint control or significant influence of such individuals; or
- (v) the party is a post-employment benefit plan which is for the benefit of employees of the Commission or of any entity that is a related party of the Commission.

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

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)

3 政府補助／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。

獲批的政府補助與在收支結算表內的政府補助對帳表：

Government subvention/Government subvention received in advance

Government subvention represents the funds granted by the Government for the Commission's services. Government subvention is received in advance in connection with various services to be provided after year end.

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

		2011	2010
財政年度獲批的政府補助	Government subventions granted for the year	<b>83,540,638</b>	80,162,704
調整：	Adjustments for:		
應收政府的約滿酬金補助之減少	Decrease in gratuity subvention receivable from Government	<b>(67,562)</b>	(308,682)
未使用年假之(減少)／增加	(Decrease)/increase in unutilised annual leave	<b>(9,596)</b>	95,602
預收政府補助之(增加)／減少	(Increase)/decrease in government subvention received in advance	<b>(5,740,358)</b>	4,699,787
在收支結算表內的政府補助	Government subventions in the statement of income and expenditure	<b>77,723,122</b>	84,649,411

4 物業、機器及設備

Property, plant and equipment

		租賃 物業裝修 Leasehold improvements	辦公室傢私 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
<b>成本：</b>	<b>Cost:</b>						
於2009年4月1日	At 1 April 2009	7,137,801	4,440,171	819,601	5,413,017	469,123	18,279,713
增置	Additions	55,091	100,600	–	41,078	11,920	208,689
減少	Disposals	–	(7,692)	–	–	–	(7,692)
於2010年3月31日	At 31 March 2010	7,192,892	4,533,079	819,601	5,454,095	481,043	18,480,710
<b>於2010年4月1日</b>	<b>At 1 April 2010</b>	<b>7,192,892</b>	<b>4,533,079</b>	<b>819,601</b>	<b>5,454,095</b>	<b>481,043</b>	<b>18,480,710</b>
增置	Additions	1,700	5,793	–	498	–	7,991
減少	Disposals	–	(1,494)	–	(10,948)	–	(12,442)
於2011年3月31日	At 31 March 2011	7,194,592	4,537,378	819,601	5,443,645	481,043	18,476,259
<b>累積折舊：</b>	<b>Accumulated depreciation:</b>						
於2009年4月1日	At 1 April 2009	3,509,529	3,783,970	322,011	4,012,820	375,373	12,003,703
年度折舊	Charge for the year	1,195,481	422,094	117,086	795,235	34,412	2,564,308
減少時撥回	Written back on disposals	–	(7,692)	–	–	–	(7,692)
於2010年3月31日	At 31 March 2010	4,705,010	4,198,372	439,097	4,808,055	409,785	14,560,319
<b>於2010年4月1日</b>	<b>At 1 April 2010</b>	<b>4,705,010</b>	<b>4,198,372</b>	<b>439,097</b>	<b>4,808,055</b>	<b>409,785</b>	<b>14,560,319</b>
年度折舊	Charge for the year	1,195,738	226,471	117,086	464,034	35,074	2,038,403
減少時撥回	Written back on disposals	–	(1,494)	–	(10,948)	–	(12,442)
於2011年3月31日	At 31 March 2011	5,900,748	4,423,349	556,183	5,261,141	444,859	16,586,280
<b>帳面淨值：</b>	<b>Net book value:</b>						
於2011年3月31日	At 31 March 2011	1,293,844	114,029	263,418	182,504	36,184	1,889,979
於2010年3月31日	At 31 March 2010	2,487,882	334,707	380,504	646,040	71,258	3,920,391

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)

5 應收政府的約滿酬金補助

Gratuity subvention receivable from Government

		2011	2010
於4月1日	At 1 April	<b>67,562</b>	376,244
年度內確認的補助	Subvention recognised for the year	<b>7,466,031</b>	8,551,318
已收政府約滿酬金補助	Gratuity subvention received from Government	<b>(7,533,593)</b>	(8,860,000)
於3月31日	At 31 March	-	67,562

這代表政府將會補償予委員會職員約滿酬金方面的資金。

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

6 其他應收帳款、按金及預付款項

Other receivables, deposits and prepayments

		2011	2010
按金及預付款項	Deposits and prepayments	<b>4,069,470</b>	3,406,781
其他應收帳款	Other receivables	<b>907,519</b>	914,593
減：呆帳準備	Less: Allowance for doubtful debts	<b>(767,677)</b>	-
		<b>139,842</b>	914,593
		<b>4,209,312</b>	4,321,374

所有其他應收帳款、按金及預付款項預期於一年內收回。

All of the other receivables, deposits and prepayments are expected to be recovered within one year.

## 6 其他應收帳款、按金及預付款項 (續)

### (a) 帳齡分析

未被視為個別或整體減值的第三方其他應收帳款的帳齡分析如下：

未逾期或減值

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。

### (b) 其他應收帳項減值

年內呆帳準備的變動(包括個別和整體虧損部分)如下：

於4月1日

已確認的減值虧損

於3月31日

於二零一一年三月三十一日，委員會已個別釐定為減值的其他應收帳項為767,677元(2010年：零)。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，委員會已確認呆帳特定準備金額767,677元(2010年：零)。委員會並無就這些餘款持有任何抵押品。

## Other receivables, deposits and prepayments (continued)

### (a) Ageing analysis

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

	2011	2010
Neither past due nor impaired	<b>139,842</b>	914,593

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

### (b) Impairment of other receivables

The movement in the allowance for doubtful debts during the year, including both specific and collective loss components, is as follows:

	2011	2010
At 1 April	-	-
Impairment loss recognised	<b>767,677</b>	-
At 31 March	<b>767,677</b>	-

At 31 March 2011, the Commission's other receivables of \$767,677 were individually determined to be impaired (2010: \$Nil). The individually impaired receivables related to third party for which the recoverability as assessed by management is uncertain. Consequently, specific allowances for doubtful debts of \$767,677 (2010: \$Nil) were recognised. The Commission does not hold any collateral over these balances.

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)

7 現金及現金等價物

Cash and cash equivalents

		2011	2010
銀行結存及現金	Bank balances and cash	<b>3,656,416</b>	4,454,914
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 3 months	<b>17,098,932</b>	33,104,209
現金及現金等價物	Cash and cash equivalents	<b>20,755,348</b>	37,559,123

8 資本補助基金

Capital subvention fund

		為不同界別製作的 教材資料 Sector targeted training materials
於2009年4月1日	At 1 April 2009	398,000
轉至收支結算表作為收入以配合宣傳及公眾教育支出	Transfer to the statement of income and expenditure as income to match with publicity and public education expenses	(278,600)
於2010年3月31日	At 31 March 2010	119,400
於2010年4月1日	<b>At 1 April 2010</b>	<b>119,400</b>
轉至收支結算表作為收入以配合宣傳及公眾教育支出	<b>Transfer to the statement of income and expenditure as income to match with publicity and public education expenses</b>	<b>(119,400)</b>
於2011年3月31日	<b>At 31 March 2011</b>	<b>–</b>

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，以配合有關成本。

The capital subvention fund represents the unutilised balance of non-current 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.

## 9 職員約滿酬金的準備

## Provision for staff gratuity

		2011	2010
於4月1日	At 1 April	<b>10,003,883</b>	7,999,361
撥出準備	Provisions made	<b>8,208,900</b>	7,831,129
取消	Forfeitures	<b>(742,869)</b>	(116,724)
財政年度已支付之金額	Amount paid during the year	<b>(3,974,103)</b>	(5,709,883)
於3月31日	At 31 March	<b>13,495,811</b>	10,003,883
減：流動部份	Less: Current portion	<b>(10,465,950)</b>	(2,559,174)
非流動部份	Non-current portion	<b>3,029,861</b>	7,444,709

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.

## 10 其他應付帳項及應計費用

## Other payables and accruals

		2011	2010
其他應付帳項	Other payables	<b>1,792,901</b>	4,181,191
應計費用	Accrued expenses	<b>875,204</b>	879,471
預收款項	Receipts in advance	<b>54,318</b>	103,055
		<b>2,722,423</b>	5,163,717

## 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)

### 11 法律費用的準備

### Provision for legal fees

		2011	2010
於4月1日	At 1 April	–	–
撥出準備	Provisions made	<b>902,557</b>	5,381,706
財政年度已支付之金額	Amount paid during the year	<b>(902,557)</b>	(5,381,706)
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.

### 12 儲備

### Reserves

		2011	2010
於4月1日	At 1 April	<b>23,665,392</b>	23,677,611
由收支結算表(轉出)／轉入	Transfer (to)/from statement of income and expenditure	<b>(2,610,532)</b>	9,143
轉至應付政府的補助盈餘帳	Transfer to subvention surplus account payable to Government	–	(21,362)
於3月31日	At 31 March	<b>21,054,860</b>	23,665,392

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可作一般用途，委員會有權自行運用上限內的儲備。此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，和減去應計的修復費用。上一財政年度終結時儲

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 reserve at the end of the financial year is available for general use and can be spent at the discretion of the Commission within the reserve ceiling, which 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 level of reserve

## 12 儲備 (續)

備水平如超出儲備額上限需歸還政府，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。根據截至2010年3月31日止財政年度的儲備上限，超出儲備上限的金額，即21,362元，應於本年度以對沖經常性資助形式歸還給政府。故此，政府支付委員會的經常性資助已於本年度扣除此金額。

## Reserves (continued)

at the end of the previous financial year exceeding the reserve ceiling would need to be returned to the Government, except with the approval of the Permanent Secretary for Constitutional and Mainland Affairs ("PSCMA") or the ceiling of the reserve is raised by PSCMA following consultation with the Secretary for Financial Services and the Treasury ("SFST"). Based on the reserve ceiling for the year ended 31 March 2010, the amount in excess of the reserve ceiling, amounting to \$21,362, should be returned to the Government by way of offsetting the recurrent subvention in the current year. In this regard, the Government has reduced its payment of recurrent subvention to the Commission by this amount in the current year.

## 13 主要管理報酬

## Key management compensation

		2011	2010
職員福利	Employee benefits	<b>10,600,712</b>	10,290,362
聘用期結束後福利	Post-employment benefits	<b>1,897,706</b>	2,115,621
		<b>12,498,418</b>	12,405,983

## 14 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。

## Income tax expense

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).

## 財務報表附註

(所有數額均以港元為單位)

### 15 承擔

#### (a) 資本性承擔

於結算日物業、機器及設備未在財務報表內提撥準備於2011年3月31日的資本性承擔如下：

		2011	2010
已簽約但未提撥準備	Contracted but not provided for	<b>23,600</b>	3,365

#### (b) 營運租賃承擔

於三月三十一日計算，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：

		2011	2010
於1年內繳付	Within 1 year	<b>5,254,496</b>	7,418,112
在1年至5年內繳付	After 1 year but within 5 years	–	5,254,496
		<b>5,254,496</b>	12,672,608

### 16 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，

## Notes to the financial statements

(Expressed in Hong Kong dollars)

### Commitments

#### (a) Capital commitments

Capital commitments outstanding at 31 March 2011, in respect of property, plant and equipment at the balance sheet date not provided for in the financial statements were as follows:

		2011	2010
Contracted but not provided for		<b>23,600</b>	3,365

#### (b) Operating lease commitments

At 31 March 2011, the total future aggregate minimum lease payments under non-cancellable operating leases in respect of office premises are payable as follows:

		2011	2010
Within 1 year		<b>5,254,496</b>	7,418,112
After 1 year but within 5 years		–	5,254,496
		<b>5,254,496</b>	12,672,608

### 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

## 16 財務風險管理及公允價值 (續)

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。

下表詳述委員會金融負債在結算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)

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 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 balance sheet. 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 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 balance sheet 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:

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)

16 財務風險管理及公允價值  
(續)

(b) 資金周轉風險 (續)

Financial risk management and fair values  
(continued)

(b) Liquidity risk (continued)

		2011				
	帳面值	未貼現 合約現金流 總計	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	
	Carrying amount	Total contractual undiscounted cash flow	Within 1 year or on demand	More than 1 year but less than 2 years	More than 2 years but less than 5 years	
職員約滿酬金的準備	Provision for staff gratuity	13,495,811	(13,495,811)	(10,465,950)	(2,607,632)	(422,229)
未使用年假的準備	Provision for unutilised annual leave	2,511,991	(2,511,991)	(2,511,991)	-	-
預收政府補助	Government subvention received in advance	12,656,416	(12,656,416)	(12,656,416)	-	-
其他應付帳項及 應計費用	Other payables and accruals	2,722,423	(2,722,423)	(2,722,423)	-	-
		<b>31,386,641</b>	<b>(31,386,641)</b>	<b>(28,356,780)</b>	<b>(2,607,632)</b>	<b>(422,229)</b>
		2010				
	帳面值	未貼現 合約現金流 總計	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	
	Carrying amount	Total contractual undiscounted cash flow	Within 1 year or on demand	More than 1 year but less than 2 years	More than 2 years but less than 5 years	
職員約滿酬金的準備	Provision for staff gratuity	10,003,883	(10,003,883)	(2,559,174)	(6,685,889)	(758,820)
未使用年假的準備	Provision for unutilised annual leave	2,521,587	(2,521,587)	(2,521,587)	-	-
預收政府補助	Government subvention received in advance	6,894,696	(6,894,696)	(6,894,696)	-	-
其他應付帳項及 應計費用	Other payables and accruals	5,163,717	(5,163,717)	(5,163,717)	-	-
		<b>24,583,883</b>	<b>(24,583,883)</b>	<b>(17,139,174)</b>	<b>(6,685,889)</b>	<b>(758,820)</b>

(c) 對利率風險的敏感度分析

估計假若利率整體上升100個基點，而其他變數均維持不變，則委員會的收入及累計資金於二零一一年三月三十一日

(c) Sensitivity analysis on interest rate risk

At 31 March 2011, it is estimated that a general increase of 100 basis points in interest rates, with all other variables held constant, would increase the Commission's income and funds by approximately \$438,000 (2010: \$371,000).

## 16 財務風險管理及公允價值 (續)

- (c) 對利率風險的敏感度分析(續)  
便會增加約 438,000 元(二零一零年：371,000 元)。

上述敏感度分析乃假設利率的變動於結算日出現並已用於計算該日存在的金融工具的利率風險。100 點子的增加幅度，是管理層評估直至下一個年度的結算日期間有可能出現的合理性利率變動。2010 年的分析亦是根據上述基準進行。

- (d) 所有金融工具的數額與其於二零一零年及二零一一年三月三十一日的公允價值並無重大差異。

## 17 截至二零一一年三月三十一日止年度會計期間已頒布但尚未生效的修訂、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布多項修訂、新準則及詮釋，惟於截至二零一一年三月三十一日止年度尚未生效，本財務報表亦沒有採納該等新準則。

委員會現正評估該等新準則及新詮釋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新準則及新詮釋可能構成新訂或修訂的披露，但不大可能對委員會的營運及財政狀況構成重大影響。

## Financial risk management and fair values (continued)

- (c) Sensitivity analysis on interest rate risk (continued)

The sensitivity analysis above has been determined assuming that the change in interest rates had occurred at the balance sheet date and had been applied to the exposure to interest rate risk for financial instruments in existence at that date. The 100 basis points increase represents management's assessment of a reasonably possible change in interest rates over the period until the next annual balance sheet date. The analysis is performed on the same basis in 2010.

- (d) All financial instruments are carried at amounts not materially different from their fair values as at 31 March 2011 and 2010.

## Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 March 2011

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 2011 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, new standards and new interpretations 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.