

F i n a n c i a l

S t a t e m e n t s

財
務
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48至第59頁之帳目，該等帳目乃按照香港普遍採納之會計原則及 "Notes for Auditors and Accountants of Miscellaneous Organizations in Receipt of Government Subventions" (「接受政府補助機構的核數師與會計師指引」) 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我們之審核結果，對該等帳目作出獨立意見，並向委員會報告。

意見之基礎

本核數師已按照香港會計師公會所頒佈之核數準則進行審核工作。審核範圍包括以抽查方式查核與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，上述帳目在各重大方面足以真實兼公平地顯示平等機會委員會於一九九七年三月三十一日結算時之財務狀況，及截止該日止期間之盈餘及現金流量。

羅兵咸會計師事務所

香港執業會計師

香港，一九九七年八月六日

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 48 to 59 which have been prepared in accordance with accounting principles generally accepted in Hong Kong and the "Notes for Auditors and Accountants of Miscellaneous Organizations in receipt of Government Subventions".

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.

We are engaged to form an independent opinion, based on our audit, on those accounts and to report our opinion to you.

Basis of opinion

We conducted our audit in accordance with Statements of Auditing Standards issued by the Hong Kong Society of Accountants. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgments made by the Commission in the preparation of the accounts, and of whether the accounting policies are appropriate to the Commission's circumstances, 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, in all materials respects, of the state of the Commission's affairs as at 31st March 1997 and of its surplus and cash flows for the period then ended.



PRICE WATERHOUSE
Certified Public Accountants
HONG KONG, 6th August 1997

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平等機會委員會
EQUAL OPPORTUNITIES COMMISSION

收支結算表
STATEMENT OF INCOME AND EXPENDITURE

一九九六年五月二十日 (《性別歧視條例》生效日) 至一九九七年三月三十一日止
FOR THE PERIOD FROM 20TH MAY 1996 (DATE OF OPERATION UNDER THE
SEX DISCRIMINATION ORDINANCE) TO 31ST MARCH 1997

	附註 Note	港幣 HK\$
收入 INCOME		
政府補助 Government subventions	2(b)	35,782,400
利息收入 Interest income		61,035
		<u>35,843,435</u>
支出 EXPENDITURE		
個人薪酬 Personal emoluments		19,248,052
其它費用 Other charges		16,529,627
		<u>35,777,679</u>
財政年度盈餘 SURPLUS FOR THE PERIOD	3	<u>65,756</u>

平等機會委員會

EQUAL OPPORTUNITIES COMMISSION

資產負債表

STATEMENT OF ASSETS AND LIABILITIES

一九九七年三月三十一日

AS AT 31ST MARCH 1997

	附註 Note	港幣 HK\$
固定資產 FIXED ASSETS	4	5
流動資產 CURRENT ASSETS		
各項按金及預付款項 Deposits and prepayment		79,657
現金及銀行結存 Cash and bank balances		6,140,395
		6,220,052
流動負債 CURRENT LIABILITIES		
應付帳項及應計費用 Accounts payable and accruals		5,425,880
淨流動資產 NET CURRENT ASSETS		794,172
		794,177
亦即： Represented by:		
資本補助基金 CAPITAL SUBVENTION FUND	5	728,421
盈餘及虧損帳目 SURPLUS AND DEFICIT ACCOUNT		65,756
		794,177

委員會於一九九七年八月六日核准此財務報告。

Approved by the Commission on 6th August 1997

張妙清博士
O.B.E., J.P.

委員會主席

Dr. CHEUNG Mui-ching, Fanny
O.B.E., J.P.

Chairperson of the Commission

李業廣先生
O.B.E., J.P.

行政及財務專責小組召集人

Mr. LEE Yeh-kwong, Charles
O.B.E., J.P.

Convenor of the Administration
and Finance Committee

鄧曉欣小姐
會計師

Miss TENG Hiu-yan,
Kerrie
Accountant

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平等機會委員會

現金流動報表

一九九六年五月二十日《性別歧視條例》生效日) 至一九九七年三月三十一日止

	附註	港幣
營運活動現金流入淨額	8(a)	<u>4,673,842</u>
投資回報及融資支出		
已收利息		<u>61,035</u>
投資活動		
購置固定資產		<u>(7,632,679)</u>
融資前之現金流出淨額		<u>(2,897,802)</u>
融資		
政府資本補助	8(b)	<u>9,038,197</u>
現金及現金等值之增加		<u>6,140,395</u>
成立日之現金及現金等值		<u>-</u>
一九九七年三月三十一日之現金及現金等值		<u>6,140,395</u>
現金及現金等值結存分析		
銀行及手頭現金		<u>6,140,395</u>

EQUAL OPPORTUNITIES COMMISSION

CASH FLOW STATEMENT

FOR THE PERIOD FROM 20TH MAY 1996

(DATE OF OPERATION UNDER THE SEX DISCRIMINATION ORDINANCE) TO 31ST MARCH 1997

	Note	HK\$
NET CASH INFLOW FROM OPERATING ACTIVITIES	8(a)	<u>4,673,842</u>
RETURNS ON INVESTMENTS AND SERVICING OF FINANCE		
Interest received		<u>61,035</u>
INVESTING ACTIVITIES		
Purchase of fixed assets		<u>(7,632,679)</u>
NET CASH OUTFLOW BEFORE FINANCING		<u>(2,897,802)</u>
FINANCING		
Government capital subventions	8(b)	<u>9,038,197</u>
Increase in cash and cash equivalents		<u>6,140,395</u>
Cash and cash equivalents at date of formation		-
CASH AND CASH EQUIVALENTS AT 31ST MARCH 1997		<u>6,140,395</u>
Analysis of the balances of cash and cash equivalents		
Cash at bank and in hand		<u>6,140,395</u>

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平等機會委員會

帳目附註

1. 法律地位

平等機會委員會按《性別歧視條例》於一九九五年七月十四日(條例制定日)成立。並於一九九六年五月二十日開始運作。其職能為致力按《性別歧視條例》消除歧視及騷擾和促進男性與女性之間的平等機會，以及按《殘疾歧視條例》消除對殘疾人士的歧視。

報告期間的支出，包括政務科籌備小組於一九九六年四月一日至一九九六年五月十九日期間引起的支出。

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。

2. 主要會計政策

(a) 擬備帳目基礎

帳目是按照 "Notes for Auditors and Accountants of Miscellaneous Organizations in Receipt of Government Subventions" (「接受政府補助機構的核數師與會計師指引」) 擬定。

(b) 收益的確認

政府補助是以現金收付制計算。

利息收益是以應計制入帳。

(c) 固定資產

固定資產乃按成本值減累積撇帳額入帳。

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值已於購置年度在資本補助或收支結算表的有關項目中撇帳。

(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。營業租約之租金按租約期在收支結算表中支銷。

(e) 外幣

外幣交易按交易日之兌換率折算。

EQUAL OPPORTUNITIES COMMISSION

NOTES TO THE ACCOUNTS

1. LEGAL STATUS

The Commission which came into operation on 20th May 1996 was established under the Sex Discrimination Ordinance on 14th July 1995 (date of enactment) with the functions of working towards the elimination of such discrimination and harassment and promoting equality of opportunity between men and women under the Sex Discrimination Ordinance and the elimination of discrimination against persons with disability under the Disability Discrimination Ordinance.

The expenses of the reporting period include expenses incurred by the preparatory team of the Home Affairs Branch for the period from 1st April 1996 to 19th May 1996.

The Commission is a government subvented body exempted from payments of all taxes administered by the Inland Revenue Department by virtue of the Inland Revenue Ordinance (Cap 112).

2. PRINCIPAL ACCOUNTING POLICIES

(a) Basis of preparation of accounts

The accounts are prepared in accordance with the "Notes for Auditors and Accountants of Miscellaneous Organizations in receipt of Government Subventions".

(b) Income recognition

Subventions from government are accounted for on a cash basis.

Interest income is recognised on an accrual basis.

(c) Fixed assets

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 capital subvention or relevant items in the income and expenditure statement.

(d) Operating leases

Leases where substantially all the rewards and risks of ownership of assets remain with the leasing company are accounted for as operating leases. Rentals applicable to such operating leases are charged to the income and expenditure statement as incurred over the lease term.

(e) Foreign currencies

Transactions in foreign currencies are translated at exchange rates ruling at the transaction dates.

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3. 年度盈餘

由一九九六年五月二十日(《性別歧視條例》生效日)至一九九七年三月三十一日止之盈餘已計入及扣除下列項目：

	港幣
計入	
政府補助	35,782,400
已收利息	<u>61,035</u>
扣除	
營業租約 - 土地及樓宇	3,498,055
核數師酬金	<u>20,000</u>

4. 固定資產

	於 1997 年 3 月 31 日及 期間內之 增加	於 1997 年 3 月 31 日及 期間內在收支結算 表撇銷之數目	於 1997 年 3 月 31 日之 帳面淨值
	港幣	港幣	港幣
固定裝置及裝修	3,212,926	3,212,925	1
辦公室傢俬及設備	1,312,666	1,312,665	1
汽車	726,698	726,697	1
電腦器材	2,044,863	2,044,862	1
即時傳譯及擴音系統	<u>335,526</u>	<u>335,525</u>	<u>1</u>
總數	<u>7,632,679</u>	<u>7,632,674</u>	<u>5</u>

3. SURPLUS FOR THE PERIOD

Surplus for the period from 20th May 1996 (date of operation under the Sex Discrimination Ordinance) to 31st March 1997 is stated after crediting and charging the following:

	HK\$
Crediting	
Government subventions	35,782,400
Interest income received	<u>61,035</u>
Charging	
Operating lease - land and building	3,498,055
Auditors' remuneration	<u>20,000</u>

4. FIXED ASSETS

	Additions during the period and at 31st March 1997	Written off to income and expenditure account during the period and at 31st March 1997	Net book value at 31st March 1997
	HK\$	HK\$	HK\$
Fixtures and fittings	3,212,926	3,212,925	1
Office furniture and equipment	1,312,666	1,312,665	1
Motor vehicles	726,698	726,697	1
Computer equipment	2,044,863	2,044,862	1
Simultaneous interpretation and public address equipment	<u>335,526</u>	<u>335,525</u>	<u>1</u>
Total	<u>7,632,679</u>	<u>7,632,674</u>	<u>5</u>

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5. 資本補助基金

	港幣
政府資本補助	9,038,197
財政年度已使用之結餘	(8,287,598)
須退還政府之剩餘資本補助	(22,178)
於一九九七年三月三十一日為止的結餘	<u>728,421</u>

資本補助基金即政務司較早前核准，於財政年度間用以支付資本計劃費用之政府資本補助之未用餘額。

6. 或有負債

	港幣
職員約滿酬金	<u>3,326,988</u>

職員約滿酬金將付予由受僱日期起計，於委員會完成三年合約之僱員。職員約滿酬金將於僱員完成三年僱員合約後計算，因此於一九九七年三月三十一日止之財政年度並沒有就約滿酬金撥出準備。

7. 營業租約承付款

根據租約屆滿的財政年度分析所涉及的土地及樓宇，須於三月三十一日往後十二個月繳付的營業租約承付款，如下：

	港幣
首年屆滿	<u>2,862,045</u>

5. CAPITAL SUBVENTION FUND

	HK\$
Government capital subventions	9,038,197
Balance utilised during the period	(8,287,598)
Excess capital subvention refundable to Government	(22,178)
Balance as at 31st March 1997	<u>728,421</u>

The capital subvention fund represents the unutilised balance of government capital subventions received during the period to finance the cost of the capital project with the prior approval of the Secretary for Home Affairs.

6. CONTINGENT LIABILITIES

	HK\$
Gratuity payments	<u>3,326,988</u>

Gratuity payments will be payable to employees of the Commission who complete the three year contracts commencing from the date of their employment. No provision has been made for these gratuities in the accounts for the period ended 31st March 1997 as they will be accounted for upon payment at the completion of the employees' contracts.

7. OPERATING LEASE COMMITMENTS

Operating lease commitments at 31st March payable in the next twelve months, in respect of land and buildings, analysed according to the period in which the lease expires, are as follows:

	HK\$
expiring in the first year	<u>2,862,045</u>

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8. 現金流動表附註

(a) 營運活動現金流入淨額與盈餘之對帳表

	港幣
財政年度盈餘	65,756
盈餘之資本開支	184,361
資本補助包括之非固定資產	(839,285)
須退還政府之剩餘資本補助	(22,178)
利息收入	(61,035)
各項按金及預付款項之增長	(79,657)
應付帳項及應計費用之增加	5,425,880
營運活動現金流入淨額	<u>4,673,842</u>

(b) 期間融資變動分析

	資本補助基金 港幣
成立日之結存	-
政府資本補助之現金流入	9,038,197
期間政府資本補助之使用	(8,287,598)
須退還政府之剩餘資本補助	(22,178)
一九九七年三月三十一日之結存	<u>728,421</u>

9. 帳目核准

此帳目由委員會委員於一九九七年八月六日核准。

8. NOTE TO THE CASH FLOW STATEMENT

(a) Reconciliation of surplus to net cash inflow from operating activities

	HK\$
Surplus for the period	65,756
Capital expenses included in surplus	184,361
Non-fixed assets included in capital subvention fund	(839,285)
Excess capital subvention refundable to government	(22,178)
Interest income	(61,035)
Increase in deposits and prepayments	(79,657)
Increase in accounts payables and accruals	5,425,880
Net cash inflow from operating activities	<u>4,673,842</u>

(b). Analysis of changes in financing during the period

	Capital subvention fund HK\$
Balance at date of formation	-
Cash inflow from government capital subventions	9,038,197
Government capital subvention utilised during the period	(8,287,598)
Excess capital subvention refundable to government	(22,178)
Balance at 31st March 1997	<u>728,421</u>

9. APPROVAL OF ACCOUNTS

The accounts were approved by the Commission members on 6th August 1997.

平等機會委員會重要事項紀要

- 1995年7月14日 立法局同意制定《性別歧視條例》。
- 1995年8月3日 立法局同意制定《殘疾歧視條例》。
- 1996年5月20日 港府成立平等機會委員會。
- 1996年8月9日 平等機會委員會發出《性別歧視條例》及《殘疾歧視條例》僱傭實務守則初稿，並與關注組織及僱傭界別進行首輪諮詢，為期一月。
- 1996年9月20日 《性別歧視條例》及《殘疾歧視條例》中與僱傭無關的條文開始實施。
平等機會委員會開始為市民提供服務。
- 1996年9月25日 印備《性別歧視條例》及《殘疾歧視條例》的僱傭實務守則公眾諮詢文件，第二輪諮詢工作開始，為期一月。
- 1996年11月15日 兩份僱傭實務守則及為方便平等機會委員會進行調查工作而制定的四組規則刊載於憲報。
- 1996年11月20日 上述守則及規則提交立法局。
- 1996年12月20日 上述守則及規則開始生效。
《性別歧視條例》及《殘疾歧視條例》全面實施。

Equal Opportunities Commission Milestones

- 14 July 1995 The Sex Discrimination Ordinance (SDO) was enacted.
- 3 August 1995 The Disability Discrimination Ordinance (DDO) was enacted.
- 20 May 1996 The Equal Opportunities Commission (EOC) was formed.
- 9 August 1996 First drafts of the Codes of Practice on Employment under the SDO & the DDO were issued by the EOC. A one-month consultation with concern groups and employment sectors began.
- 20 September 1996 EOC Office started to offer services to the public.
The non-employment related provisions in the SDO & the DDO were brought into operation.
- 25 September 1996 The public consultation documents of the Codes of Practice on Employment under the SDO & the DDO were published. A one-month public consultation began.
- 15 November 1996 The two Codes of Practice and the four sets of rules to facilitate EOC's investigation work were published in the gazette.
- 20 November 1996 The Codes and Rules were tabled at the Legco.
- 20 December 1996 The Codes and Rules were brought into effect.
Full implementation of the SDO and the DDO.