

財 務 報 告

Financial Statements

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54至第64頁之帳目，該等帳目乃按照香港普遍採納之會計原則及「接受政府補助機構的核數師與會計師指引」(Notes for Auditors and Accountants of Miscellaneous Organizations in receipt of Government Subventions) 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，上述之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一九九八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，一九九八年七月十三日

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 54 to 64 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 material respects, of the state of the Commission's affairs as at 31st March 1998 and of its results and cash flows for the year then ended.

PRICE WATERHOUSE

Certified Public Accountants

HONG KONG, 13th July 1998

收支結算表 (截至一九九八年三月三十一日止財政年度)

Statement of Income and Expenditure for the year ended 31st March 1998

		1998	1996年5月20日 (任命日)至 1997年3月31日 20.5.1996 (date of appointment) to 31.3.1997
	附註 Note	港幣 HK\$	港幣 HK\$
收入			
INCOME			
政府補助	2(b)	63,361,000	35,782,400
Government subventions			
利息收入	2(b)	325,778	61,035
Interest income			
其他收入		678,140	-
Other Income			
		64,364,918	35,843,435
支出			
EXPENDITURE			
個人薪酬		42,417,912	19,248,052
Personal emoluments			
租金及差餉		5,062,818	4,136,547
Rent and rates			
一般行政費用		5,113,931	4,025,929
General administrative expenses			
宣傳及公眾教育支出		8,590,907	5,628,251
Publicity and public education expenses			
研究計劃、調查及教材資料套		3,179,350	2,738,900
Research projects, surveys and training modules			
其它費用		21,947,006	16,529,627
Other charges			
		64,364,918	35,777,679
財政年度盈餘	3	-	65,756
RESULTS FOR THE YEAR/PERIOD			

資產負債表 (一九九八年三月三十一日)

Statement of Assets and Liabilities as at 31st March 1998

	附註 Note	1998 港幣 HK\$	1997 港幣 HK\$
固定資產	4	5	5
FIXED ASSETS			
<hr/>			
流動資產			
CURRENT ASSETS			
各項按金及預付款項		170,586	79,657
Deposits and prepayment			
現金及銀行結存		5,100,514	6,140,395
Cash and bank balances			
		<hr/>	<hr/>
		5,271,100	6,220,052
流動負債			
CURRENT LIABILITIES			
應付帳項及應計費用		5,182,131	5,425,880
Accounts payable and accruals			
		<hr/>	<hr/>
淨流動資產		88,969	794,172
NET CURRENT ASSETS			
		<hr/>	<hr/>
		88,974	794,177
亦即：			
Represented by:			
資本補助基金	5	88,974	728,421
CAPITAL SUBVENTION FUND			
盈餘及虧損帳目		-	65,756
SURPLUS AND DEFICIT ACCOUNT			
		<hr/>	<hr/>
		88,974	794,177

委員會於一九九八年七月十三日核准此財務報告。

Approved by the Commission on 13th July 1998.

張妙清博士 OBE, J P
委員會主席
Dr. CHEUNG Mui-ching, Fanny
OBE, J P
Chairperson of the Commission

李業廣先生 OBE, J P
行政及財務專責小組召集人
Mr. LEE Yeh-kwong, Charles
OBE, J P
Convener of the Administration
and Finance Committee

鄧曉欣小姐
會計師
Miss TENG Hiu-yan, Kerrie
Accountant

現金流動表 (截至一九九八年三月三十一日止財政年度)

		1998 港幣	1996年5月20日 (任命日)至 1997年3月31日 港幣
	附註		
營運活動現金流入淨額	8(a)	458,952	4,673,842
投資回報及融資支出			
已收利息		325,778	61,035
投資活動			
購置固定資產		(1,930,271)	(7,632,679)
融資前之現金流出淨額		(1,145,541)	(2,897,802)
融資			
政府資本補助	8(b)	105,660	9,038,197
現金及現金等值之(減少)/增加		(1,039,881)	6,140,395
四月一日之現金及現金等值		6,140,395	-
三月三十一日之現金及現金等值		5,100,514	6,140,395
現金及現金等值結存分析			
銀行及手頭現金		5,100,514	6,140,395

Cash Flow Statement for the year ended 31st March 1998

		20.5.1996 (date of appointment) to 31.3.1997	20.5.1996 (date of appointment) to 31.3.1997
	Note	1998 HK\$	1997 HK\$
NET CASH INFLOW FROM OPERATING ACTIVITIES	8(a)	458,952	4,673,842
RETURNS ON INVESTMENTS AND SERVICING OF FINANCE			
Interest received		325,778	61,035
INVESTING ACTIVITIES			
Purchase of fixed assets		(1,930,271)	(7,632,679)
NET CASH OUTFLOW BEFORE FINANCING		(1,145,541)	(2,897,802)
FINANCING			
Government capital subvention	8(b)	105,660	9,038,197
(Decrease)/increase in cash and cash equivalents		(1,039,881)	6,140,395
Cash and cash equivalents at 1st April		6,140,395	-
CASH AND CASH EQUIVALENTS AT 31ST MARCH		5,100,514	6,140,395
ANALYSIS OF THE BALANCE OF CASH AND CASH EQUIVALENTS			
Cash at bank and in hand		5,100,514	6,140,395

帳目附註

1. 法律地位

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

(a) 擬備帳目基礎

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

3. 年度盈餘

截至一九九八年三月三十一日止年度之盈餘已計入及扣除下列項目：

	1998 港幣	1996年5月20日 (任命日)至 1997年3月31日 港幣
計入		
政府補助	63,361,000	35,782,400
已收利息	325,778	61,035
扣除		
營業租約 - 土地及樓宇	4,248,396	3,498,055
核數師酬金	21,500	20,000

Notes to the Accounts

1. LEGAL STATUS

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 ground of disability and promotes 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 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 fund or relevant items in the statement of income and expenditure.

(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.

3. RESULTS FOR THE YEAR/PERIOD

Results for the year ended 31st March 1998 are stated after crediting and charging the following:

	1998 HK\$	20.5.1996 (date of appointment) to 31.3.1997 HK\$
Crediting		
Government subventions	63,361,000	35,782,400
Interest income received	325,778	61,035
	<hr/> <hr/>	
Charging		
Operating lease - land and buildings	4,248,396	3,498,055
Auditors' remuneration	21,500	20,000
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4. 固定資產

	固定裝置及 裝修	辦公室傢俬 及設備	汽車	電腦器材	即時傳譯及 擴音系統	總數
	港幣	港幣	港幣	港幣	港幣	港幣
成本						
於1997年4月1日之結餘	3,212,926	1,312,666	726,698	2,044,863	335,526	7,632,679
上年度調整 (註)	-	-	-	(8,389)	-	(8,389)
年內增置	911,678	223,294	-	798,711	4,977	1,938,660
重新分類	133,120	(133,120)	-	-	-	-
年內減少	-	(8,640)	-	-	-	(8,640)
於1998年3月31日之結餘	<u>4,257,724</u>	<u>1,394,200</u>	<u>726,698</u>	<u>2,835,185</u>	<u>340,503</u>	<u>9,554,310</u>

在收支結算表撇銷之數目

於1997年4月1日之結餘	3,212,925	1,312,665	726,697	2,044,862	335,525	7,632,674
上年度調整 (註)	-	-	-	(8,389)	-	(8,389)
在收支結算表撇銷之數目	911,678	223,294	-	798,711	4,977	1,938,660
重新分類	133,120	(133,120)	-	-	-	-
年內減少	-	(8,640)	-	-	-	(8,640)
於1998年3月31日之結餘	<u>4,257,723</u>	<u>1,394,199</u>	<u>726,697</u>	<u>2,835,184</u>	<u>340,502</u>	<u>9,554,305</u>

帳面淨值

於1998年3月31日之結餘	1	1	1	1	1	5
於1997年3月31日之結餘	1	1	1	1	1	5

註：於1996/97訂購之電腦硬件，沒有送貨，故於1997/98取消。

4. FIXED ASSETS

	Fixtures and fittings	Office furniture and equipment	Motor vehicles	Computer equipment	Simultaneous interpretation and public address equipment	Total
	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
Cost						
As at 1st April 1997	3,212,926	1,312,666	726,698	2,044,863	335,526	7,632,679
Prior period adjustment (Note)	-	-	-	(8,389)	-	(8,389)
Additions	911,678	223,294	-	798,711	4,977	1,938,660
Reclassifications	133,120	(133,120)	-	-	-	-
Disposals	-	(8,640)	-	-	-	(8,640)
As at 31st March 1998	<u>4,257,724</u>	<u>1,394,200</u>	<u>726,698</u>	<u>2,835,185</u>	<u>340,503</u>	<u>9,554,310</u>
Written off to income and expenditure account						
As at 1st April 1997	3,212,925	1,312,665	726,697	2,044,862	335,525	7,632,674
Prior period adjustment (Note)	-	-	-	(8,389)	-	(8,389)
Written off to income and expenditure account	911,678	223,294	-	798,711	4,977	1,938,660
Reclassifications	133,120	(133,120)	-	-	-	-
Disposals	-	(8,640)	-	-	-	(8,640)
As at 31st March 1998	<u>4,257,723</u>	<u>1,394,199</u>	<u>726,697</u>	<u>2,835,184</u>	<u>340,502</u>	<u>9,554,305</u>
Net book value						
As at 31st March 1998	1	1	1	1	1	5
As at 31st March 1997	1	1	1	1	1	5

Note: Being computer hardware ordered in 1996/97 but not delivered. The order was cancelled in 1997/98.

5. 資本補助基金

	1998	1997
	港幣	港幣
承前結餘	728,421	-
政府資本補助	105,660	9,038,197
財政年度已使用之結餘	(745,107)	(8,287,598)
須退還政府之剩餘資本補助	-	(22,178)
結餘滾存	<u>88,974</u>	<u>728,421</u>

資本補助基金指經由民政事務局局長事先核准，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

	1998	1997
	港幣	港幣
職員約滿酬金	<u>10,262,237</u>	<u>3,326,988</u>

職員約滿酬金將付予由受僱日期起計，於委員會完成一年或三年合約之僱員。職員約滿酬金將於僱員完成僱傭合約後計算，因此於有關之財政年度 / 期間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：

	1998	1997
	港幣	港幣
首年屆滿	-	2,862,045
次年至第五年屆滿(包括首尾兩年)	5,808,896	-
	<u>5,808,896</u>	<u>2,862,045</u>

5. CAPITAL SUBVENTION FUND

	1998	1997
	HK\$	HK\$
Balance brought forward	728,421	-
Government capital subventions	105,660	9,038,197
Balance utilised during the year/period	(745,107)	(8,287,598)
Excess capital subvention refundable to Government	-	(22,178)
Balance carried forward	<u>88,974</u>	<u>728,421</u>

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

6. CONTINGENT LIABILITIES

	1998	1997
	HK\$	HK\$
Gratuity payments	<u>10,262,237</u>	<u>3,326,988</u>

Gratuity payments will be payable to employees of the Commission who complete the one/three year contracts commencing from the date of their employment. No provision has been made for these gratuities in the accounts for the year/period ended 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:

	1998	1997
	HK\$	HK\$
expiring in the first year	-	2,862,045
expiring in the second to fifth years inclusive	5,808,896	-
	<u>5,808,896</u>	<u>2,862,045</u>

8. 現金流動表附註

NOTE TO THE CASH FLOW STATEMENT

(a) 營運活動現金流入淨額與盈餘之對帳表

Reconciliation of results to net cash inflow from operating activities

	1998 港幣 HK\$	1996年5月20日 (任命日)至 1997年3月31日 20.5.1996 (date of appointment) to 31.3.1997 港幣 HK\$
財政年度盈餘	-	65,756
Results for the year/period		
盈餘之資本開支	1,251,413	184,361
Capital expenses included in results		
資本補助基金包括之非固定資產	(66,249)	(839,285)
Non-fixed assets included in capital subvention fund		
須退還政府之剩餘資本補助	-	(22,178)
Excess capital subvention refundable to Government		
政府收回之上年度盈餘	(65,756)	-
Previous period's surplus recovered by Government		
利息收入	(325,778)	(61,035)
Interest income		
各項按金及預付款項之增長	(90,929)	(79,657)
Increase in deposits and prepayment		
應付帳項及應計費用之(減少)/增加	(243,749)	5,425,880
(Decrease)/increase in accounts payable and accruals		
營運活動現金流入淨額	458,952	4,673,842
Net cash inflow from operating activities		

(b) 融資變動分析

Analysis of changes in financing during the year

	資本補助基金 Capital subvention fund 港幣 HK\$
一九九七年四月一日之結存	728,421
Balance at 1st April 1997	
政府資本補助之現金流入	105,660
Cash inflow from government capital subventions	
政府資本補助之使用	(745,107)
Government capital subvention utilised during the year	
一九九八年三月三十一日之結存	88,974
Balance at 31st March 1998	

9. 帳目核准

APPROVAL OF ACCOUNTS

此帳目由委員會委員於一九九八年七月十三日核准。

The accounts were approved by the Commission Members on 13th July 1998.