

財務報表

Financial Statements



平等機會委員會
截至2023年3月31日止
財政年度的財務報表

Equal Opportunities Commission
Financial Statements
for the year ended 31 March 2023

獨立核數師報告
致平等機會委員會
管治委員會委員
(依據《性別歧視條例》在香港成立)

Independent auditor's report to
the Board of Commission Members of
Equal Opportunities Commission
(Established in Hong Kong pursuant to the Sex Discrimination
Ordinance)

意見

本核數師(以下簡稱「我們」)已審計列載於第117至153頁平等機會委員會(以下簡稱「平機會」)的財務報表，此財務報表包括於2023年3月31日的資產負債表，截至該日止年度的收支結算表、全面收益表、資金變動表和現金流量表，以及財務報表附註，包括主要會計政策概要。

我們認為，該等財務報表已按香港會計師公會頒布的《香港財務報告準則》真實而中肯地反映平機會於2023年3月31日的財政狀況及截至該日止年度的財務表現和現金流量。

Opinion

We have audited the financial statements of Equal Opportunities Commission (“the Commission”) set out on pages 117 to 153, which comprise the statement of assets and liabilities as at 31 March 2023, the statement of income and expenditure, the statement of comprehensive income, the statement of changes in funds and the cash flow statement for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Commission as at 31 March 2023 and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards (“HKFRSs”) issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”).

意見的基礎

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

財務報表及其核數師報告以外的信息

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

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

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

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

Basis for opinion

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

Information other than the financial statements and auditor’s report thereon

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

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

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

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

財務報表 Financial Statements

平機會就財務報表須承擔的責任

平機會須負責根據香港會計師公會頒布的《香港財務報告準則》擬備真實而中肯的財務報表，並對其認為為使財務報表的擬備沒有由於欺詐或錯誤而導致的重大錯誤陳述所必需的內部控制負責。

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

核數師就審計財務報表承擔的責任

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並出具包括我們意見的核數師報告。我們按照雙方同意的受聘條款，僅向平機會報告。除此以外，我們的報告不可用作其他用途。我們概不就本報告的內容，對任何其他人士負責或承擔法律責任。

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

Responsibilities of the Commission for the financial statements

The Commission is responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA and for such internal control as the Commission determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

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

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

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 了解與審計相關的內部控制，以設計適當的審計程序，但目的並非對平機會內部控制的有效性發表意見。
- 評價平機會所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
- 對平機會採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對平機會的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中告知使用者注意財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致平機會不能持續經營。

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commission.
- Conclude on the appropriateness of the Commission's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.

財務報表 Financial Statements

- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否中肯反映交易和事項。

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

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

畢馬威會計師事務所

執業會計師

香港中環

遮打道10號

太子大廈8樓

2023年9月6日

KPMG

Certified Public Accountants

8th Floor, Prince's Building

10 Chater Road

Central, Hong Kong

6 September 2023

收支結算表
截至2023年3月31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 2023

(Expressed in Hong Kong dollars)

		附註 Note	2023	2022
收入	Income			
政府補助	Government subventions	3	132,504,170	129,905,957
其他收入	Other income		3,836,708	3,119,254
			136,340,878	133,025,211
支出	Expenditure			
職員薪酬	Staff salaries		85,367,020	84,851,964
職員約滿酬金、 其他福利及津貼	Staff gratuity, other benefits and allowances		24,035,823	24,607,514
強積金供款	Mandatory provident fund contributions		1,779,187	1,822,728
未使用年假的撥備的 減少	Decrease in provision for unutilised annual leave		(305,331)	(1,369,648)
法律費用	Legal fees		698,649	82,021
宣傳及公眾教育支出	Publicity and public education expenses		7,725,249	6,173,067
研究計劃及培訓計劃支出	Research projects and training projects expenses		1,642,114	2,013,454
涉及辦公室物業的支出	Expenses in respect of office premises		2,151,864	1,983,254
租賃作自用辦公室物業 的折舊	Depreciation of property leased for own use as office premises	4	6,128,780	6,128,781
其他物業、機器及設備 的折舊	Depreciation of other property, plant and equipment	4	3,002,362	2,857,649
職員本地培訓	Staff local training		449,982	366,962
核數師酬金	Auditor's remuneration		114,000	104,900
租賃負債利息	Interest on lease liabilities		1,015,885	1,227,007
其他一般行政費用	Other general administrative expenses		3,055,047	2,777,952
			136,860,631	133,627,605
財政年度虧損	Deficit for the year	11	(519,753)	(602,394)

財務報表 Financial Statements

全面收益表 截至2023年3月31日止 財政年度(續)

(所有數額均以港元為單位)

平機會於所呈列的所有年度內，除「財政年度虧損」以外便沒有全面收益的組成項目。因此，平機會於兩個年度期間均沒有分開呈列全面收益表，平機會的「全面收入總額」和「財政年度虧損」相同。

Statement of comprehensive income for the year ended 31 March 2023 (continued)

(Expressed in Hong Kong dollars)

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

資產負債表
於2023年3月31日

(所有數額均以港元為單位)

Statement of assets and liabilities
as at 31 March 2023

(Expressed in Hong Kong dollars)

		附註 Note	2023	2022
資產	ASSETS			
非流動資產	Non-current asset			
物業、機器及設備	Property, plant and equipment	4	23,048,288	31,887,378
流動資產	Current assets			
應收政府的未使用 年假補助	Unutilised annual leave subventions receivable from the Government		4,853,580	5,158,911
其他應收帳款、按金 及預付款項	Other receivables, deposits and prepayments	5	3,181,568	2,908,525
存款期超過三個月的 銀行存款	Bank deposits with original maturity over three months		—	39,396,517
現金及現金等價物	Cash and cash equivalents	6	66,116,444	16,150,869
			74,151,592	63,614,822
總資產	Total assets		97,199,880	95,502,200
負債	LIABILITIES			
非流動負債	Non-current liabilities			
職員約滿酬金的撥備	Provision for staff gratuity	8	6,650,228	10,157,576
預收政府補助	Government subventions received in advance	3	14,077,474	7,949,526
租賃負債	Lease liabilities	10	17,426,808	24,215,770
資本補助基金	Capital subvention fund	7	69,368	1,159,391
			38,223,878	43,482,263
流動負債	Current liabilities			
職員約滿酬金的撥備	Provision for staff gratuity	8	13,231,229	6,286,767
未使用年假的撥備	Provision for unutilised annual leave		4,853,580	5,158,911
預收政府補助	Government subventions received in advance	3	25,555,771	24,082,515
其他應付帳項及 應計費用	Other payables and accruals	9	2,342,275	2,908,409
租賃負債	Lease liabilities	10	6,788,962	6,085,715
資本補助基金	Capital subvention fund	7	1,090,023	1,863,705
			53,861,840	46,386,022
總負債	Total liabilities		92,085,718	89,868,285

財務報表 Financial Statements

資產負債表 於2023年3月31日(續) (所有數額均以港元為單位)

Statement of assets and liabilities as at 31 March 2023 (continued) (Expressed in Hong Kong dollars)

		附註 Note	2023	2022
資金	FUNDS			
儲備	Reserves	11	5,114,162	5,633,915
總資金	Total funds		5,114,162	5,633,915
總資金及負債	Total funds and liabilities		97,199,880	95,502,200

於2023年9月6日批准並授權公布本財務報表。

Approved and authorised for issue on 6 September 2023 by

朱敏健先生, IDS
Mr Ricky CHU Man-kin, IDS
平機會主席
Chairperson of the
Commission

梁世民醫生, BBS, JP
Dr Sigmund LEUNG Sai-man, BBS, JP
行政及財務專責小組召集人
Convener of the
Administration and
Finance Committee

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

第124至153頁的附註為本財務報表的一部分。

The notes on pages 124 to 153 form part of these financial statements.

資金變動表
截至2023年3月31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 2023

(Expressed in Hong Kong dollars)

		收支結算表 Statement of income and expenditure	儲備(附註11) Reserves (note 11)	總數 Total
於2021年4月1日的結餘	Balance at 1 April 2021	–	6,236,309	6,236,309
2021-22年度資金變動：	Changes in funds for 2021-22:			
財政年度虧損及全面	Deficit and total comprehensive			
收入總額	income for the year	(602,394)	–	(602,394)
轉撥	Transfer	602,394	(602,394)	–
於2022年3月31日及 2022年4月1日的結餘	Balance at 31 March 2022 and 1 April 2022	–	5,633,915	5,633,915
2022-23年度資金變動：	Changes in funds for 2022-23:			
財政年度虧損及全面	Deficit and total comprehensive			
收入總額	income for the year	(519,753)	–	(519,753)
轉撥	Transfer	519,753	(519,753)	–
於2023年3月31日的結餘	Balance at 31 March 2023	–	5,114,162	5,114,162

財務報表 Financial Statements

現金流量表 截至2023年3月31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 2023

(Expressed in Hong Kong dollars)

		附註 Note	2023	2022
營運活動	Operating activities			
財政年度虧損	Deficit for the year		(519,753)	(602,394)
調整：	Adjustments for:			
折舊	Depreciation	4	9,131,142	8,986,430
利息收入	Interest income		(1,406,564)	(163,157)
租賃負債利息	Interest on lease liabilities		1,015,885	1,227,007
營運資金變動前的 經營盈餘	Operating surplus before changes in working capital		8,220,710	9,447,886
應收政府的未使用年假 補助的減少	Decrease in unutilised annual leave subventions receivable from the Government	3	305,331	1,369,648
其他應收帳款、按金及 預付款項的(增加)/ 減少	(Increase)/decrease in other receivables, deposits and prepayments		(273,043)	436,389
其他應付帳項及應計 費用的(減少)/增加	(Decrease)/increase in other payables and accruals		(566,134)	345,448
職員約滿酬金的撥備 的增加/(減少)	Increase/(decrease) in provision for staff gratuity		3,437,114	(357,113)
未使用年假的撥備的 減少	Decrease in provision for unutilised annual leave		(305,331)	(1,369,648)
預收政府補助的增加	Increase in Government subventions received in advance	3	7,601,204	7,554,198
資本補助基金的減少	Decrease in capital subvention fund	3	(1,863,705)	(1,670,803)
營運活動所產生的現金 淨額	Net cash generated from operating activities		16,556,146	15,756,005

現金流量表
截至2023年3月31日止
財政年度(續)

(所有數額均以港元為單位)

Cash flow statement
for the year ended 31 March 2023
(continued)

(Expressed in Hong Kong dollars)

		附註 Note	2023	2022
投資活動	Investing activities			
已收利息	Interest received		1,406,564	163,157
存款期超過三個月的 銀行存款的減少/ (增加)	Decrease/(increase) in bank deposits with original maturity over three months		39,396,517	(5,962,018)
購置物業、機器及設備	Payment for the purchase of property, plant and equipment		(292,052)	(1,206,810)
源自/(用於)投資活動的 現金淨額	Net cash generated from/(used in) investing activities		40,511,029	(7,005,671)
融資活動	Financing activities			
支付租賃租金的資本 部分	Capital element of lease rentals paid	6(b)	(6,085,715)	(5,282,793)
支付租賃租金的利息 部分	Interest element of lease rentals paid	6(b)	(1,015,885)	(1,227,007)
用於融資活動的現金 淨額	Net cash used in financing activities		(7,101,600)	(6,509,800)
現金及現金等價物的 淨增加	Net increase in cash and cash equivalents		49,965,575	2,240,534
年初的現金及現金等 價物	Cash and cash equivalents at beginning of the year	6(a)	16,150,869	13,910,335
年末的現金及現金等 價物	Cash and cash equivalents at end of the year	6(a)	66,116,444	16,150,869

財務報表

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(「平機會」)是法定機構，於1996年成立，負責實施並執行反歧視法例，包括《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》。平機會致力消除基於性別、婚姻狀況、懷孕、餵哺母乳、殘疾、家庭崗位及種族的歧視，消除性騷擾、基於餵哺母乳的騷擾，以及基於殘疾及種族而作出的騷擾及中傷。平機會並促進男女之間、傷健之間、有家庭崗位與沒有家庭崗位之間，還有種族之間的平等機會。

平機會按法例在香港成立，辦事處註冊地址為香港黃竹坑香葉道41號16樓。

2 主要會計政策

(a) 遵例聲明

本財務報表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)，以及香港公認會計原則而編製。平機會採納的主要會計政策如下披露。

Notes to the financial statements

(Expressed in Hong Kong dollars)

1 Background

The Equal Opportunities Commission (“the Commission”) is a Hong Kong’s statutory body established in 1996 responsible for the implementation and enforcement of the anti-discrimination ordinances, namely 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, breastfeeding, disability, family status and race; the elimination of sexual harassment; the elimination of harassment on grounds of breastfeeding, as well as the elimination of harassment and vilification on the grounds of disability and race. The Commission also promotes equality of opportunities between men and women, between persons with and without a disability and irrespective of family status and race.

The Commission is established by statute in Hong Kong. The address of its registered office is 16/F, 41 Heung Yip Road, Wong Chuk Hang, Hong Kong.

2 Significant accounting policies

(a) Statement of compliance

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (“HKFRSs”), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (“HKASs”) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) and accounting principles generally accepted in Hong Kong. Significant accounting policies adopted by the Commission are disclosed below.

2 主要會計政策(續)

(a) 遵例聲明(續)

香港會計師公會頒布了若干《香港財務報告準則》的修訂，並於本年度平機會的會計期間首次生效或可供提早採用。附註2(c)提供因首次應用該等準則而引致會計政策變動的資料，而該等資料只包括與平機會有關而須反映在本期及去年會計期的財務報表。

(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根據過往經驗及管理層因應當時情況下屬合理的各項其他因素為基礎而作出，所得結果是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。

2 Significant accounting policies (continued)

(a) Statement of compliance (continued)

The HKICPA has issued certain amendments to HKFRSs that are first effective or available for early adoption for the current accounting period of the Commission. Note 2(c) provides information on any changes in accounting policies resulting from initial application of these developments to the extent that they are relevant to the Commission for the current and prior accounting periods reflected in these financial statements.

(b) Basis of preparation of the financial statements

The measurement basis used in the preparation of the financial statements is the historical cost basis.

The preparation of financial statements in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenditure. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

2 主要會計政策(續)

(c) 會計政策的變動

香港會計師公會頒布了若干《香港財務報告準則》的修訂，並於本年度平機會的會計期間首次生效。

這些經修訂準則並未對平機會在當前會計期間或以往期間已編製或呈列的結果及財務狀況產生任何重大影響。平機會沒有採納任何在當前的會計年度尚未生效的新準則或詮釋。

(d) 物業、機器及設備

物業、機器及設備，包括因相關物業、機械及設備租賃產生的使用權資產(見附註2(e))，以成本減去累計折舊及減值虧損後列帳。

折舊是在扣減物業、機器及設備的預計剩餘價值(如有)後，按預計可用年限以直線法沖銷其成本的。計算方法如下：

2 Significant accounting policies (continued)

(c) Changes in accounting policies

The HKICPA has issued certain amendments to HKFRSs that are first effective for the current accounting period of the Commission.

None of the developments have had a material effect on how the Commission's results and financial position for the current or prior periods have been prepared or presented. The Commission has not applied any new standard or interpretation that is not yet effective for the current accounting period.

(d) Property, plant and equipment

Property, plant and equipment, including right-of-use assets arising from leases of underlying property, plant and equipment (see note 2(e)), are stated at cost less accumulated depreciation and impairment losses.

Depreciation is calculated to write off the cost of items of property, plant and equipment, less their estimated residual value, if any, using the straight-line method over their estimated useful lives as follows:

2 主要會計政策(續)

(d) 物業、機器及設備(續)

- 平機會在租賃土地的樓宇權益按尚餘租賃期折舊
- 租賃物業裝修 租賃期或六年(以較短者為準)
- 辦公室傢俬及設備 分別為五年及三年
- 汽車 七年
- 電腦軟件 三至五年
- 電腦硬件 三至五年
- 視聽及即時傳譯系統 六年

資產的可使用年限及其剩餘價值(如有)會每年檢討。

2 Significant accounting policies (continued)

(d) Property, plant and equipment (continued)

- The Commission's interests in buildings situated on leasehold land are depreciated over the unexpired term of lease.
- Leasehold improvements The shorter of the lease term or 6 years
- Office furniture and equipment 5 and 3 years respectively
- Motor vehicles 7 years
- Computer software 3 to 5 years
- Computer hardware 3 to 5 years
- Audio & visual and simultaneous interpretation system 6 years

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

2 主要會計政策(續)

(d) 物業、機器及設備(續)

平機會在每個匯報期間終結時審閱物業、機器及設備的帳面金額，以確定有否減值跡象。減值虧損只限於當資產或所附屬的現金產生單位的帳面金額超過可收回金額時在收支結算表內確認。資產或所附屬的現金產生單位的可收回金額是其公允價值減清理費用與使用值兩者中的較高額。在評估使用值時，估計未來現金流量會按折讓率折讓至現值，而該折讓率應反映市場當時所評估的貨幣時間價值和該資產的獨有風險。假如用以釐定可收回數額的估計基準出現利好的變化，有關的減值虧損便會撥回。

報廢或出售任何物業、機器及設備所產生的損益以出售所得淨額與資產的帳面金額之間的差額釐定，並於報廢或出售日在收支結算表內確認入帳。

(e) 租賃資產

訂立合約時，平機會會評估合約是否屬於或包含租賃。如果合約賦予在一段時間內可控制對已識別資產的使用權以換取對價，則合約屬於或包含租賃。如客戶有權主導已識別資產的使用，同時有權從該使用中獲取當中大部分經濟利益，便即獲賦予了控制權。

2 Significant accounting policies (continued)

(d) Property, plant and equipment (continued)

The carrying amounts of property, plant and equipment are reviewed for indications of impairment at the end of each reporting period. An impairment loss is recognised in the statement of income and expenditure if the carrying amount of an asset, or the cash-generating unit to which it belongs, exceeds its recoverable amount. The recoverable amount of an asset, or of the cash-generating unit to which it belongs, is the greater of its fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. An impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount.

Gains or losses arising from the retirement or disposal of an item of property, plant and equipment are determined as the difference between the net disposal proceeds and the carrying amount of the item and are recognised in the statement of income and expenditure on the date of retirement or disposal.

(e) Leased assets

At inception of a contract, the Commission assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is conveyed where the customer has both the right to direct the use of the identified asset and to obtain substantially all of the economic benefits from that use.

2 主要會計政策(續)

(e) 租賃資產(續)

在租賃開始日期，平機會會確認使用權資產和租賃負債，但租賃期為12個月或以下的短期租賃和低價值資產租賃除外。平機會就一項低價值資產訂立租賃時，會按每項租賃情況決定是否將租賃資本化。與未資本化租賃相關的租賃付款，在租賃期內有系統地確認為支出。

如租賃資本化，租賃負債初始按租賃期內應付的租賃付款的現值確認，以租賃隱含的利率貼現；或如無法輕易確定利率，則使用相關遞增借貸利率。於初始確認後，租賃負債按攤銷成本計量，而利息支出則使用實際利率法計量。並非取決於某一指數或比率的可變租賃款項，不包括在租賃負債的計量，故於其產生的會計期間於收支扣除。

租賃資本化時確認的使用權資產按成本進行初始計量，當中包括租賃負債的初始金額加上於開始日期或之前作出的任何租賃付款，以及所產生的任何初始直接成本。在適用情況下，使用權資產的成本亦包括拆除及移除相關資產或恢復相關資產或其所在場地的成本估算，有關估算貼現至其現值，並減去任何已收取的租賃優惠。使用權資產其後按成本減去累計折舊及減值虧損列帳(見附註2(d))。

2 Significant accounting policies (continued)

(e) Leased assets (continued)

At the lease commencement date, the Commission recognises a right-of-use asset and a lease liability, except for short-term leases that have a lease term of 12 months or less and leases of low-value assets. When the Commission enters into a lease in respect of a low-value asset, the Commission decides whether to capitalise the lease on a lease-by-lease basis. The lease payments associated with those leases which are not capitalised are recognised as an expense on a systematic basis over the lease term.

Where the lease is capitalised, the lease liability is initially recognised at the present value of the lease payments payable over the lease term, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, using a relevant incremental borrowing rate. After initial recognition, the lease liability is measured at amortised cost and interest expense is calculated using the effective interest method. Variable lease payments that do not depend on an index or rate are not included in the measurement of the lease liability and hence are charged to income and expenditure in the accounting period in which they are incurred.

The right-of-use asset recognised when a lease is capitalised is initially measured at cost, which comprises the initial amount of the lease liability plus any lease payments made at or before the commencement date, and any initial direct costs incurred. Where applicable, the cost of the right-of-use assets also includes an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, discounted to their present value, less any lease incentives received. The right-of-use asset is subsequently stated at cost less accumulated depreciation and impairment losses (see note 2(d)).

2 主要會計政策(續)

(e) 租賃資產(續)

當指數或利率變動導致未來租賃款項有所變動，或平機會於剩餘價值擔保下預計應付金額估計有所變動，或重新評估平機會能否合理地確定會行使購買、延長或終止選擇權導致發生變動時，平機會會重新計量租賃負債。在這些情況下重新計量租賃負債時，需對使用權資產的帳面值作出相應調整，或如果使用權資產的帳面值已減至零，相應調整則計入損益。

在資產負債表內，平機會把使用權資產與類似相關資產列在同一行項目中，而租賃負債則另行列報。

(f) 其他應收帳款

應收帳款於平機會擁有無條件收取代價的權利時確認。如果該代價僅隨時間推移即會到期支付，則收取該代價的權利視為無條件。

其他應收帳款採用實際利率法按攤銷成本減信貸虧損作出的撥備列帳，具體情況如下：

2 Significant accounting policies (continued)

(e) Leased assets (continued)

The lease liability is remeasured when there is a change in future lease payments arising from a change in an index or rate, or there is a change in the Commission's estimate of the amount expected to be payable under a residual value guarantee, or there is a change arising from the reassessment of whether the Commission will be reasonably certain to exercise a purchase, extension or termination option. When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

In the statement of assets and liabilities, the Commission presents right-of-use assets within the same line item as similar underlying assets and presents lease liabilities separately.

(f) Other receivables

A receivable is recognised when the Commission has an unconditional right to receive consideration. A right to receive consideration is unconditional if only the passage of time is required before payment of that consideration is due.

Other receivables are stated at amortised cost using the effective interest method less allowance for credit losses as determined below:

2 主要會計政策(續)

(f) 其他應收帳款(續)

虧損撥備的計算金額相等於全期預期信貸虧損，即預期在應收帳款預計年限內出現的損失。虧損撥備按平機會過往的信貸虧損經驗採用撥備矩陣進行估計，並根據債務人特有的因素及於報告日期評估當前和預測一般經濟狀況的因素作出調整。

預期信貸虧損在每個報告日期重新計量，任何變更均於收支結算表中確認為減值損益。平機會確認減值損益，並通過虧損撥備帳對其他應收帳款的帳面金額作出相應調整。

其他應收帳款的帳面總額在沒有實際償付可能的情况下(部分或全部)予以沖銷。該情況一般出現在平機會確定債務人沒有資產或收入來源可產生足夠現金流量以償還沖銷金額時。

(g) 現金及現金等價物

現金及現金等價物包括銀行存款及現金、存放於銀行及其他財務機構的活期存款，以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，而且於購入後三個月內到期的現金額。

2 Significant accounting policies (continued)

(f) Other receivables (continued)

The loss allowance is measured at an amount equal to lifetime expected credit losses (“ECLs”), which are those losses that are expected to occur over the expected life of the receivables. The loss allowance is estimated using a provision matrix based on the Commission’s historical credit loss experience, adjusted for factors that are specific to the debtors and an assessment of both the current and forecast general economic conditions at the reporting date.

ECLs are remeasured at each reporting date with any changes recognised as an impairment gain or loss in the statement of income and expenditure. The Commission recognises an impairment gain or loss with a corresponding adjustment to the carrying amount of other receivables through a loss allowance account.

The gross carrying amount of other receivable is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Commission determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off.

(g) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand, demand deposits with banks and other financial institutions, and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition.

2 主要會計政策(續)

(h) 其他應付帳項及應計費用

其他應付帳項及應計費用初值按公允價值確認，於初始確認後，其他應付帳項及應計費用按攤銷成本列帳；除非在貼現的影響非常微小時，則按發票金額列帳。

(i) 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撥備。

僱員應享有的病假、分娩假及待產假於放假時才確認。

(ii) 退休金責任

平機會已在香港成立一個強制性公積金計劃(「計劃」)。該計劃的資產分開存放於信託人管理的基金內。平機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。

2 Significant accounting policies (continued)

(h) Other payables and accruals

Other payables and accruals are initially recognised at fair value. Subsequent to initial recognition, other payables and accruals are stated at amortised cost unless the effect of discounting would be immaterial, in which case they are stated at invoice amounts.

(i) Employee benefits

(i) Employee leave and gratuity entitlements

Employee entitlements to annual leave and gratuities are recognised when they accrue to employees. A provision is made for the estimated liability for untaken annual leave and gratuities as a result of services rendered by employees up to the year end date.

Employee entitlements to sick leave, maternity leave and paternity leave are not recognised until the time of leave.

(ii) Pension obligations

The Commission has established a mandatory provident fund scheme ("MPF Scheme") in Hong Kong. The assets of the MPF Scheme are held in separate trustee-administered funds. The Commission has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

2 主要會計政策(續)

(j) 撥備及或有負債

假如平機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，便會計提撥備。如果貨幣時間價值重大，則撥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。

假如預期第三方會補償部分或全部用以清繳撥備所需支出，則會將任何可實際確定的預期補償確認為獨立資產。所確認的補償金額以撥備的帳面金額為限。

2 Significant accounting policies (continued)

(j) Provisions and contingent liabilities

Provisions are recognised 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. Where 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.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, a separate asset is recognised for any expected reimbursement that would be virtually certain. The amount recognised for the reimbursement is limited to the carrying amount of the provision.

2 主要會計政策(續)

(k) 收入的確認

平機會收入的確認政策詳情如下：

(i) 政府補助

如能合理確定政府補助將收到、且平機會將遵照附帶條件時，便會於收支結算表內初始確認政府補助。補償平機會開支的政府補助，會在開支產生同期有系統的在收支結算表內確認為收入。

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

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

2 Significant accounting policies (continued)

(k) Income recognition

Details of the Commission's income recognition policies are as follows:

(i) Government subventions

Government subventions are recognised initially when there is reasonable assurance that they will be received and that the Commission will comply with the conditions attaching to them. Government subventions that compensate the Commission for expenses incurred are recognised as income in the statement of income and expenditure on a systematic basis in the same periods in which the expenses are incurred.

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

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

2 主要會計政策(續)

(k) 收入的確認(續)

(ii) 利息收入

利息收入按照實際利率法累計確認。利率是可準確將金融工具在預計年內產生的未來現金收入折算為該金融資產總帳面值的利率。

(iii) 雜項收入

雜項收入以應計制確認。

(l) 關聯人士

(a) 某人或該人的近親家庭成員在以下情況下會視為與平機會有關聯：

- (i) 可控制或共同控制平機會；
- (ii) 對平機會有重大影響力；或
- (iii) 是平機會的主要管理人員的成員。

2 Significant accounting policies (continued)

(k) Income recognition (continued)

(ii) Interest income

Interest income is recognised as it accrues under the effective interest method using the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset to the gross carrying amount of the financial asset.

(iii) Sundry income

Sundry income is recognised on an accrual basis.

(l) Related parties

(a) A person, or a close member of that person's family, is related to the Commission if that person:

- (i) has control or joint control over the Commission;
- (ii) has significant influence over the Commission; or
- (iii) is a member of the key management personnel of the Commission.

2 主要會計政策(續)

(I) 關聯人士(續)

- (b) 某實體在以下任何情況下會視為與平機會有關聯：
- (i) 該實體及平機會皆是同一集團成員(即每一間母公司、附屬公司及同系附屬公司與其他有關聯)。
 - (ii) 某實體是另一實體的聯營公司或合營公司(或該聯營公司或合營公司與該另一實體均屬同一集團)。
 - (iii) 兩個實體是同一第三者的合營公司。
 - (iv) 某實體是第三者的合營公司，而另一實體則是該第三者的聯營公司。
 - (v) 該實體提供福利予平機會或與平機會有關聯實體的僱員離職後的福利計劃。

2 Significant accounting policies (continued)

(I) Related parties (continued)

- (b) An entity is related to the Commission if any of the following conditions applies:
- (i) The entity and the Commission are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
 - (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
 - (iii) Both entities are joint ventures of the same third party.
 - (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
 - (v) The entity is a post-employment benefit plan for the benefit of employees of either the Commission or an entity related to the Commission.

2 主要會計政策(續)

(I) 關聯人士(續)

- (vi) 該實體受在(I)(a)項中所辨別的人所控制或共同控制。
- (vii) 在(I)(a)(i)項中所辨別的人而該人對該實體有重大影響力，或該人是該實體(或是該實體的母公司)的主要管理人員的成員。
- (viii) 該實體或所屬集團內的任何成員為向平機會提供主要管理人員服務。

某人的近親家庭成員指該人與有關實體交易時，可能影響該人或受該人影響的家庭成員。

2 Significant accounting policies (continued)

(I) Related parties (continued)

- (vi) The entity is controlled or jointly-controlled by a person identified in (I)(a).
- (vii) A person identified in (I)(a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
- (viii) The entity, or any member of a group of which it is a part, provides key management personnel services to the Commission.

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

3 政府補助及預收政府補助

政府補助代表政府撥款予平機會提供服務的資金。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。

財政年度獲批的政府補助與在收支結算表內確認的政府補助對帳表：

3 Government subventions and Government subventions received in advance

Government subventions represent the funds granted by the Government for the Commission's services. Government subventions are received in advance in connection with various services to be provided after year end.

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

		2023	2022
財政年度獲批的政府補助	Government subventions granted for the year	138,547,000	137,159,000
調整：	Adjustments for:		
未使用年假的撥備的減少	Decrease in provision for unutilised annual leave	(305,331)	(1,369,648)
預收政府補助的增加	Increase in Government subventions received in advance	(7,601,204)	(7,554,198)
資本補助基金的減少 (附註7)	Decrease in capital subvention fund (note 7)	1,863,705	1,670,803
在收支結算表內確認的政府補助	Government subventions recognised in the statement of income and expenditure	132,504,170	129,905,957

4 物業、機器及設備

4 Property, plant and equipment

(a) 帳面值的對帳

(a) Reconciliation of carrying amount

		租賃作自用的物業	租賃物業裝修	辦公室傢俬及設備	汽車	電腦軟件	電腦硬件	視聽及即時傳譯系統	總數
		Property leased for own use	Leasehold improvements	Office furniture and equipment	Motor vehicles	Computer software	Computer hardware	Audio & visual and simultaneous interpretation system	Total
成本：	Cost:								
於2021年4月1日	At 1 April 2021	44,944,389	11,266,158	3,728,829	782,128	2,533,391	2,401,269	1,080,030	66,736,194
增置	Additions	-	100,445	179,120	-	363,700	563,545	-	1,206,810
減少	Disposals	-	-	(11,909)	-	-	-	-	(11,909)
於2022年3月31日	At 31 March 2022	44,944,389	11,366,603	3,896,040	782,128	2,897,091	2,964,814	1,080,030	67,931,095
於2022年4月1日	At 1 April 2022	44,944,389	11,366,603	3,896,040	782,128	2,897,091	2,964,814	1,080,030	67,931,095
增置	Additions	-	8,900	132,042	-	54,400	96,710	-	292,052
減少	Disposals	-	-	(79,885)	-	(460,316)	(569,654)	-	(1,109,855)
於2023年3月31日	At 31 March 2023	44,944,389	11,375,503	3,948,197	782,128	2,491,175	2,491,870	1,080,030	67,113,292
累計折舊：	Accumulated depreciation:								
於2021年4月1日	At 1 April 2021	12,257,562	6,212,560	3,242,146	589,823	2,478,051	1,681,537	607,517	27,069,196
年度折舊	Charge for the year	6,128,781	1,888,853	269,934	111,733	60,973	346,151	180,005	8,986,430
減少時撥回	Written back on disposals	-	-	(11,909)	-	-	-	-	(11,909)
於2022年3月31日	At 31 March 2022	18,386,343	8,101,413	3,500,171	701,556	2,539,024	2,027,688	787,522	36,043,717
於2022年4月1日	At 1 April 2022	18,386,343	8,101,413	3,500,171	701,556	2,539,024	2,027,688	787,522	36,043,717
年度折舊	Charge for the year	6,128,780	1,894,556	223,802	53,039	155,395	495,565	180,005	9,131,142
減少時撥回	Written back on disposals	-	-	(79,885)	-	(460,316)	(569,654)	-	(1,109,855)
於2023年3月31日	At 31 March 2023	24,515,123	9,995,969	3,644,088	754,595	2,234,103	1,953,599	967,527	44,065,004
帳面淨值：	Net book value:								
於2023年3月31日	At 31 March 2023	20,429,266	1,379,534	304,109	27,533	257,072	538,271	112,503	23,048,288
於2022年3月31日	At 31 March 2022	26,558,046	3,265,190	395,869	80,572	358,067	937,126	292,508	31,887,378

4 物業、機器及設備(續)

(b) 使用權資產

使用權資產的帳面淨值分析如下：

		2023	2022
租賃作自用的物業， 按已折舊成本列帳	Property leased for own use, carried at depreciated cost	20,429,266	26,558,046

平機會透過租賃協議已取得使用物業的權利作其辦公室。該租賃最初為期三年，可選擇在合約期完結後續約。在租賃開始日期，平機會認為可合理確定將行使續租選擇權，因此續租期間的未來租賃款項已包括在租賃負債的計量內。租賃不包括任何可變租賃款項。

在損益內確認與租賃有關的支出項目的分析如下：

		2023	2022
租賃作自用的物業下的 使用權資產的折舊 支出	Depreciation charge of right-of-use assets under property leased for own use	6,128,780	6,128,781
租賃負債利息	Interest on lease liabilities	1,015,885	1,227,007

租賃的總現金流出量的詳情和租賃負債的到期日分析分別載於附註6(c)及10。

4 Property, plant and equipment
(continued)

(b) Right-of-use assets

The analysis of the net book value of right-of-use assets is as follows:

The Commission has obtained the right to use a property as its office through tenancy agreement. The lease runs for an initial period of three years with options to renew for additional periods after the end of the contract term. The Commission assesses at lease commencement date that it is reasonably certain to exercise the extension options and hence the future lease payments during the extension periods are included in the measurement of lease liabilities. The lease does not include any variable lease payments.

The analysis of expense items in relation to leases recognised in profit or loss is as follows:

Details of total cash outflow for leases, the maturity analysis of lease liabilities are set out in notes 6(c) and 10 respectively.

5 其他應收帳款、按金及預付款項

5 Other receivables, deposits and prepayments

		2023	2022
按金及預付款項	Deposits and prepayments	2,715,458	2,694,485
其他應收帳款	Other receivables	466,110	214,040
		3,181,568	2,908,525

除按金754,056元(2022年：754,056元)預期於一年以後收回外，所有其他應收帳款、按金及預付款項預期於一年內收回或確認為支出。

All of the other receivables, deposits and prepayments are expected to be recovered or recognised as expense within one year except for deposits of \$754,056 (2022: \$754,056) which are expected to be recovered after more than one year.

6 現金及現金等價物及其他現金流量資料

6 Cash and cash equivalents and other cash flow information

(a) 現金及現金等價物包括：

(a) Cash and cash equivalents comprise:

		2023	2022
銀行結存及現金	Bank balances and cash	4,348,932	7,138,190
存款期不超過三個月的短期銀行存款	Short-term bank deposits with original maturity not more than three months	61,767,512	9,012,679
現金及現金等價物	Cash and cash equivalents	66,116,444	16,150,869

財務報表 Financial Statements

6 現金及現金等價物及其他 現金流量資料(續)

(b) 融資活動所產生的負債 的對帳：

下表載列了平機會融資活動所產生的負債變動詳情，包括現金流及非現金流變動。融資活動所產生的負債是指其現金流量或未來現金流量將在現金流量表內歸類為融資活動所產生的現金流量。

6 Cash and cash equivalents and other cash flow information (continued)

(b) Reconciliation of liabilities arising from financing activities:

The table below details changes in the Commission's liabilities from financing activities, including both cash and non-cash changes. Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the cash flow statement as cash flows from financing activities.

		租賃負債 (附註10) Lease liabilities (Note 10)
於2021年4月1日	At 1 April 2021	35,584,278
融資現金流量產生的變動：	Changes from financing cash flows:	
支付租賃租金的資本部分	Capital element of lease rentals paid	(5,282,793)
支付租賃租金的利息部分	Interest element of lease rentals paid	(1,227,007)
融資現金流量產生的變動總額	Total changes from financing cash flows	(6,509,800)
其他變動：	Other change:	
租賃負債利息	Interest on lease liabilities	1,227,007
於2022年3月31日及2022年4月1日	At 31 March 2022 and 1 April 2022	30,301,485
融資現金流量產生的變動：	Changes from financing cash flows:	
支付租賃租金的資本部分	Capital element of lease rentals paid	(6,085,715)
支付租賃租金的利息部分	Interest element of lease rentals paid	(1,015,885)
融資現金流量產生的變動總額	Total changes from financing cash flows	(7,101,600)
其他變動：	Other change:	
租賃負債利息	Interest on lease liabilities	1,015,885
於2023年3月31日	At 31 March 2023	24,215,770

6 現金及現金等價物及其他 現金流量資料(續)

(c) 租賃的總現金流出量

已計入現金流量表的租賃款
項包括：

6 Cash and cash equivalents and other cash flow information (continued)

(c) Total cash outflow for leases

Amount included in the cash flow statement for
leases comprises the following:

		2023	2022
於融資現金流量之內	Within financing cash flows	7,101,600	6,509,800

7 資本補助基金

7 Capital subvention fund

		購置物業、 機器及設備 Purchase of property, plant and equipment
於2021年4月1日	At 1 April 2021	4,693,899
已收政府補助	Subventions received from the Government	266,000
轉至收支結算表作為收入以配合：	Transfer to statement of income and expenditure as income to match with:	
— 經費來自政府資本補助基金的物 業、機器及設備折舊	– Depreciation of property, plant and equipment financed by Government capital subvention fund	(1,936,803)
於2022年3月31日	At 31 March 2022	3,023,096
代表：	Representing:	
流動部分	Current portion	1,863,705
非流動部分	Non-current portion	1,159,391
		3,023,096
於2022年4月1日	At 1 April 2022	3,023,096
轉至收支結算表作為收入以配合：	Transfer to statement of income and expenditure as income to match with:	
— 經費來自政府資本補助基金的物 業、機器及設備折舊	– Depreciation of property, plant and equipment financed by Government capital subvention fund	(1,863,705)
於2023年3月31日	At 31 March 2023	1,159,391
代表：	Representing:	
流動部分	Current portion	1,090,023
非流動部分	Non-current portion	69,368
		1,159,391

財務報表 Financial Statements

7 資本補助基金(續)

資本補助基金指就特定計劃及為購置物業、機器及設備已收取但仍未使用的非經常政府資本補助結餘。此項基金轉至收支結算表作為收入，以配合於產生期間的有關成本。

7 Capital subvention fund (continued)

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

8 職員約滿酬金的撥備

8 Provision for staff gratuity

		2023	2022
於2022/2021年4月1日	At 1 April 2022/2021	16,444,343	16,801,456
撥出撥備	Provisions made	13,795,614	13,845,806
取消	Forfeitures	(984,736)	(441,449)
財政年度已支付／ 應付的金額	Amounts paid/payable during the year	(9,373,764)	(13,761,470)
於2023/2022年3月31日	At 31 March 2023/2022	19,881,457	16,444,343
減：流動部分	Less: Current portion	(13,231,229)	(6,286,767)
非流動部分	Non-current portion	6,650,228	10,157,576

職員約滿酬金的撥備是為了支付由受僱日期起計已完成三年合約的平機會僱員的約滿酬金而設立的。

Provision for staff gratuity is set up for the gratuity payments which will be payable to employees of the Commission who complete their three-year contracts commencing from the date of their employment.

9 其他應付帳項及應計費用

9 Other payables and accruals

		2023	2022
其他應付帳項	Other payables	1,961,561	2,546,713
應計費用	Accrued expenses	334,831	312,918
預收款項	Receipts in advance	45,883	48,778
		2,342,275	2,908,409

所有其他應付帳項及應計費用預期於一年內清繳。

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

10 租賃負債

下表載列平機會租賃負債於報告期末的剩餘合約年期。

10 Lease liabilities

The following table shows the remaining contractual maturities of the Commission's lease liabilities at the end of the reporting period:

		2023		2022	
		租賃款項的 現值 Present value of the lease payments	租賃款項 總額 Total lease payments	租賃款項的 現值 Present value of the lease payments	租賃款項 總額 Total lease payments
一年內	Within 1 year	6,788,962	7,571,360	6,085,715	7,101,600
一年後至兩年內	After 1 year but within 2 years	7,285,589	7,806,240	6,788,962	7,571,360
兩年後至五年內	After 2 years but within 5 years	10,141,219	10,408,320	17,426,808	18,214,560
		17,426,808	18,214,560	24,215,770	25,785,920
		24,215,770	25,785,920	30,301,485	32,887,520
減：未來利息支出總額	Less: total future interest expenses		(1,570,150)		(2,586,035)
租賃負債現值	Present value of lease liabilities		24,215,770		30,301,485

11 儲備

11 Reserves

		2023	2022
於2022/2021年4月1日	At 1 April 2022/2021	5,633,915	6,236,309
轉至收支結算表	Transfer to statement of income and expenditure	(519,753)	(602,394)
於2023/2022年3月31日	At 31 March 2023/2022	5,114,162	5,633,915

平機會界定儲備為總資金。平機會在管理資金時，基本目的是確保平機會的財政持續穩健。財政年度終結時的儲備上限為平機會下個財政年度每年的經常補助的25%（「儲備上限」）。儲備可作一般用途，平機會有權自行運用上限內的儲備，超出的金額須歸還政府，除非得到政制及內地事務局常任秘書長的批准，或獲政制及內地事務局常任秘書長，經諮詢財經事務及庫務局局長後提高儲備額上限。

The Commission defines reserves as Total Funds. The Commission's primary objectives when managing its funds are to safeguard the Commission's ability to continue as a going concern. The reserves at the end of the financial year are capped at 25% of the Commission's annual recurrent subvention of the next financial year ("the reserve ceiling"). The reserves are available for general use and can be spent at the discretion of the Commission within the reserve ceiling, exceeding which would need to be returned to the Government, except with the approval of the Permanent Secretary for Constitutional and Mainland Affairs ("PSCMA") or the reserve ceiling is raised by PSCMA following consultation with the Secretary for Financial Services and the Treasury.

12 主要管理層報酬

12 Key management compensation

		2023	2022
職員福利	Employee benefits	18,601,500	19,964,409
聘用期結束後福利	Post-employment benefits	2,936,369	3,028,843
		21,537,869	22,993,252

13 所得稅支出

13 Taxation

平機會是政府補助機構，可根據《稅務條例》(香港法例第112章)第88條豁免繳交稅務局的一切徵稅。

The Commission is a Government subvented body exempted from payment of all taxes administered by the Inland Revenue Department by virtue of Section 88 of the Inland Revenue Ordinance (Chapter 112).

14 承擔

資本承擔

於2023年3月31日，沒有在財務報表內就物業、機器及設備作出撥備的資本承擔如下：

		2023	2022
已簽約	Contracted for	—	—
已核准但未簽約	Authorised but not contracted for	796,000	—
		796,000	—

政府將提供637,000元資本補助基金，以應付2023-24年度的資本承擔。

14 Commitments

Capital commitments

Capital commitments outstanding at 31 March 2023 in respect of property, plant and equipment not provided for in the financial statements were as follows:

A capital subvention fund of \$637,000 will be provided by the Government to support the capital commitments in 2023-24.

15 財務風險管理及金融工具的公允價值

風險管理由會計組根據平機會的行政及財務專責小組核准的程序指導方針執行。會計組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。

平機會的運作，並不涉及外匯風險、信貸風險及資金周轉風險。至於利率風險，除按市場利率計算利息的短期銀行存款外，平機會並無其他重大計息資產及負債。因此，平機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。

15 Financial risk management and fair values of financial instruments

Risk management is carried out by the Accounts Section under the procedural guidelines approved by the Members of the Administration and Finance Committee of the Commission. The Accounts Section identifies and evaluates financial risks and provides procedural guidelines for overall risk management such as interest-rate risk, use of financial instruments and investing excess liquidity.

The Commission's activities do not expose it to foreign exchange risk, credit risk and liquidity risk. For interest-rate risk, except for the short-term bank deposits which bear interest at market rates, the Commission has no other significant interest-bearing assets and liabilities. Accordingly, the Commission's income and operating cash flows are substantially independent of changes in market interest rates and the exposure to cash flow and fair value interest rate risk is low.

15 財務風險管理及金融工具的公允價值(續)

(a) 信貸風險

信貸風險指因交易對手不能履行合約責任，導致平機會蒙受財務損失的風險。平機會在銀行存款、現金及現金等價物，以及其他應收帳款、按金及預付款項面對的信貸風險不大，原因是平機會只在信貸評級良好的金融機構存放現金，並定期審視其他應收帳款、按金及預付款項。平機會認為信貸風險屬於低水平，且預期信貸虧損準備並不重大。

平機會沒有提供任何可引致平機會承受信貸風險的擔保。

(b) 資金周轉風險

平機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。

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

(a) Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in a financial loss to the Commission. The Commission's exposure to credit risk arising from bank deposits, cash and cash equivalents and other receivables, deposits and prepayments is limited because the Commission only places deposits with financial institutions with sound credit ratings and other receivables, deposits and prepayments are reviewed regularly, for which the Commission considers to have low credit risk and the ECL allowance is considered insignificant.

The Commission does not provide any guarantees which would expose the Commission to credit risk.

(b) Liquidity risk

The Commission's policy is to regularly monitor its current and expected liquidity requirements to ensure that it maintains sufficient reserves of cash to meet its liquidity requirements in the short and longer term.

15 財務風險管理及金融工具的公允價值(續)

(b) 資金周轉風險(續)

下表載列平機會金融負債在報告期末時的剩餘合約年期，資料根據未貼現合約現金流及平機會可能被要求付款的最早日期編製。

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

(b) Liquidity risk (continued)

The following table shows the remaining contractual maturities at the end of the reporting period 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:

		2023 未貼現合約現金流出 Contractual undiscounted cash outflow				
		一年以下或 即時到期 Within 1 year or on demand	一年以上 但兩年以下 More than 1 year but less than 2 years	兩年以上 但五年以下 More than 2 years but less than 5 years	總計 Total	帳面金額 Carrying amount
職員約滿酬金的撥備	Provision for staff gratuity	13,231,229	5,123,517	1,526,711	19,881,457	19,881,457
未使用年假的撥備	Provision for unutilised annual leave	4,853,580	—	—	4,853,580	4,853,580
其他應付帳項及 應計費用	Other payables and accruals	2,342,275	—	—	2,342,275	2,342,275
租賃負債	Lease liabilities	7,571,360	7,806,240	10,408,320	25,785,920	24,215,770
		27,998,444	12,929,757	11,935,031	52,863,232	51,293,082

15 財務風險管理及金融工具的公允價值(續)

(b) 資金周轉風險(續)

		2022				
		未貼現合約現金流出				
		Contractual undiscounted cash outflow				
		一年以下或 即時到期 Within 1 year or on demand	一年以上 但兩年以下 More than 1 year but less than 2 years	兩年以上 但五年以下 More than 2 years but less than 5 years	總計 Total	帳面金額 Carrying amount
職員約滿酬金的撥備	Provision for staff gratuity	6,286,787	8,478,790	1,678,766	16,444,343	16,444,343
未使用年假的撥備	Provision for unutilised annual leave	5,158,911	—	—	5,158,911	5,158,911
預收政府補助	Government subventions received in advance	24,082,515	7,673,210	276,316	32,032,041	32,032,041
其他應付帳項及 應計費用	Other payables and accruals	2,908,409	—	—	2,908,409	2,908,409
租賃負債	Lease liabilities	7,101,600	7,571,360	18,214,560	32,887,520	30,301,485
		45,538,222	23,723,360	20,169,642	89,431,224	86,845,189

(c) 利率風險

利率風險指由於市場利率變動導致金融工具的公允價值或未來現金流量出現波動的风险。平機會所涉及的利率風險只有按市場利率計息的短期銀行存款。

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

(b) Liquidity risk (continued)

(c) Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Commission's only exposure to interest rate risk is via its short-term bank deposits which bear interest at market rates.

15 財務風險管理及金融工具的公允價值(續)

(c) 利率風險(續)

敏感度分析

估計假若利率整體上升/下調100(2022年:100)個基點,而其他變數均維持不變,不預期對平機會的盈餘及儲備於2023年3月31日有重大影響。

上述敏感度分析是假設利率的變動於財政年度結算日當日出現並已用於計算該日引致平機會承受利率風險的金融工具。100點子的增加或減少幅度,是管理層評估直至下一個年度的財政年度結算日當日期間有可能出現的合理性利率變動。2022年的分析亦根據上述基準進行。

(d) 貨幣風險

平機會所有交易均以港元計價,平機會因而沒有承受貨幣風險。

(e) 公允價值衡量

平機會的金融工具按攤銷成本列帳的帳面金額與其於2023年及2022年3月31日的公允價值並無重大差異。

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

(c) Interest rate risk (continued)

Sensitivity analysis

At 31 March 2023, it was estimated that a general increase/decrease of 100 (2022: 100) basis points in interest rates, with all other variables held constant, the impact on the Commission's surplus and reserves is not expected to be material.

The sensitivity analysis above has been determined assuming that the change in interest rates had occurred at the financial year end date and had been applied to the financial instruments which expose the Commission to interest rate risk at that date. The 100 basis points increase or decrease represents management's assessment of a reasonably possible change in interest rates over the period until the next annual financial year end date. The analysis is performed on the same basis for 2022.

(d) Currency risk

The Commission has no exposure to currency risk as all of the Commission's transactions are denominated in Hong Kong dollars.

(e) Fair value measurement

The carrying amounts of the Commission's financial instruments carried at amortised cost were not materially different from their fair values as at 31 March 2023 and 2022.

財務報表 Financial Statements

16 截至2023年3月31日止年度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數項新準則或修訂，惟於截至2023年3月31日止年度尚未生效，本財務報表亦沒有採納該等新準則及修訂。這些新準則或修訂包括以下可能會適用於平機會的準則：

16 Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 March 2023

Up to the date of issue of these financial statements, the HKICPA has issued a number of new or amended standards, which are not yet effective for the year ended 31 March 2023 and which have not been adopted in these financial statements. These developments include the following which may be relevant to the Commission:

	於下列日期或 之後開始的 會計期間生效	Effective for accounting periods beginning on or after
《香港會計準則》第1號 (修訂本) 流動與非流動負債分類	Amendments to HKAS 1, <i>Presentation of financial statements: Classification of liabilities as current or non-current</i>	2023年1月1日 1 January 2023
《香港會計準則》第1號 (修訂本) 財務報表的呈報及《香港財務報告準則》實務報告第2號(修訂本) 作出重大判斷：會計政策披露	Amendments to HKAS 1, <i>Presentation of financial statements</i> and HKFRS Practice Statement 2, <i>Making materiality judgements: Disclosure of accounting policies</i>	2023年1月1日 1 January 2023
《香港會計準則》第8號 (修訂本) 會計政策、會計估計的變動及差錯：會計估計的定義	Amendments to HKAS 8, <i>Accounting policies, changes in accounting estimates and errors: Definition of accounting estimates</i>	2023年1月1日 1 January 2023

16 截至2023年3月31日止年度已頒布但尚未生效的修訂、新準則及詮釋可能帶來的影響(續)

平機會現正評估這些新準則或修訂對首次應用期間所造成的影響。至目前為止，平機會認為採納有關新準則或修訂不大可能會對財務報表有重大影響。

香港會計師公會亦於2023年7月就強制性公積金與長期服務金抵銷機制的會計影響頒布新的香港會計師公會指引。由於平機會正在進行評估，可能會在適當時候確定進一步的影響。

16 Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 March 2023 (continued)

The Commission is in the process of making an assessment of what the impact of these developments 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 financial statements.

The HKICPA has also issued a new HKICPA guidance on the accounting implications of the mandatory provident fund-long service payment offsetting mechanism in July 2023. As the Commission is in the progress of making an assessment, further impacts may be identified in due course.