

財務報表

Financial Statements

平等機會委員會
截至2025年3月31日止
財政年度財務報表

Equal Opportunities Commission
Financial Statements
for the year ended 31 March 2025

獨立核數師報告
致平等機會委員會
管治委員會委員

(根據《性別歧視條例》於香港成立)

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108至147頁的平等機會委員會(以下簡稱「平機會」)的財務報表，此財務報表包括於2025年3月31日的資產負債表與截至該日止財政年度的收支結算表、全面收益表、資金變動表和現金流量表，以及財務報表附註，包括重大會計政策概要。

我們認為，該等財務報表已根據香港會計師公會頒布的《香港財務報告會計準則》(HKFRS Accounting Standards) 真實而中肯地反映了平機會於2025年3月31日的財務狀況及截至該日止財政年度的財務表現及現金流量。

Opinion

We have audited the financial statements of Equal Opportunities Commission ("the Commission") set out on pages 108 to 147, which comprise the statement of assets and liabilities as at 31 March 2025, 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 material 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 2025 and of its financial performance and its cash flows for the year then ended in accordance with HKFRS Accounting Standards as 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》，我們獨立於平機會，並已履行該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 (“HKSA”) 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《香港財務報告會計準則》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不存在由於欺詐或錯誤而導致的重大錯誤陳述所需的內部控制負責。

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 HKFRS Accounting Standards as 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 HKSAAs, 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，我們與平機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。

本獨立核數師報告的審計項目合夥人是陳百銘(執業證書編號：P08070)。

- 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.

The engagement partner on the audit resulting in this independent auditor's report is Chan Pak Ming (practicing certificate number: P08070).

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

2025年9月22日

KPMG

Certified Public Accountants
8th Floor, Prince's Building
10 Chater Road
Central, Hong Kong

22 September 2025

收支結算表
截至2025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 2025

(Expressed in Hong Kong dollars)

		附註 Note	2025	2024
收入	Income			
政府補助	Government subventions	3	137,331,137	135,392,580
銀行存款的利息收入	Interest income on bank deposit		2,595,025	2,704,662
其他收入	Other income		3,162,055	3,076,155
			143,088,217	141,173,397
支出	Expenditure			
職員薪酬	Staff salaries		95,745,381	91,379,823
職員約滿酬金、 其他福利及津貼	Staff gratuity, other benefits and allowances		26,036,992	24,528,706
強積金供款	Mandatory provident fund contributions		1,925,525	1,920,181
未使用年假的撥備的 增加／(減少)	Increase/(decrease) in provision for unutilised annual leave		76,451	(394,489)
法律費用	Legal fees		150,637	105,233
宣傳及公眾教育支出	Publicity and public education expenses		4,572,355	6,874,205
研究及培訓項目支出	Research and training projects expenses		1,142,270	1,493,381
辦公室及相關支出	Expenses in respect of office accommodation and related expenses		2,185,935	2,196,433
租賃作自用辦公室物業 的折舊	Depreciation of property leased for own use as office premises	4	5,810,493	5,916,588
其他物業、機器及設備 的折舊	Depreciation of other property, plant and equipment	4	849,844	2,084,691
租賃負債利息	Interest on lease liabilities	6(b)	1,296,692	1,268,696
資訊保安及資訊科技 提升措施	Information security and information technology enhancements		440,314	–
職員本地及海外考察、 會議及培訓	Staff local and overseas visits, conferences and training		473,301	723,810
核數師酬金	Auditor's remuneration		117,500	116,500
其他一般行政費用	Other general administrative expenses		3,050,083	3,450,873
			143,873,773	141,664,631
年內虧損	Deficit for the year	11	(785,556)	(491,234)

財務報表 Financial Statements

收支結算表 截至2025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「年內虧損」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「年內虧損」相同。

Statement of income and expenditure for the year ended 31 March 2025 (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2025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 2025

(Expressed in Hong Kong dollars)

		附註	2025	2024
		Note		
資產	ASSETS			
非流動資產	Non-current asset			
物業、機器及設備	Property, plant and equipment	4	26,564,861	32,915,054
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		4,535,542	4,459,091
其他應收帳款、按金 及預付款項	Other receivables, deposits and prepayments	5	4,088,686	4,305,205
存款期超過三個月的 銀行存款	Bank deposits with original maturity over three months		49,515,204	39,837,060
現金及現金等價物	Cash and cash equivalents	6(a)	19,704,955	23,920,789
			77,844,387	72,522,145
總資產	Total assets		104,409,248	105,437,199
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	10,400,388	6,349,898
預收政府補助	Government subventions received in advance	3(b)	19,910,408	17,482,637
租賃負債	Lease liabilities	10	24,194,056	30,230,974
資本補助金	Capital subvention fund	7	364,765	449,932
			54,869,617	54,513,441
流動負債	Current liabilities			
職員約滿酬金的撥備	Provision for staff gratuity	8	6,214,299	8,621,906
未使用年假的撥備	Provision for unutilised annual leave		4,535,542	4,459,091
預收政府補助	Government subventions received in advance	3(b)	26,907,960	25,214,524
其他應付帳款及應計費用	Other payables and accruals	9	1,922,373	2,677,908
租賃負債	Lease liabilities	10	6,036,918	5,217,508
資本補助金	Capital subvention fund	7	85,167	109,893
			45,702,259	46,300,830
總負債	Total liabilities		100,571,876	100,814,271

財務報表

Financial Statements

資產負債表

於2025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 2025 (continued)

(Expressed in Hong Kong dollars)

		附註	2025	2024
		Note		
資金	FUNDS			
儲備	Reserves	11	3,837,372	4,622,928
總資金	Total funds		3,837,372	4,622,928
總資金及負債	Total funds and liabilities		104,409,248	105,437,199

於2025年9月22日批准並授權公布本財務報表。

Approved and authorised for issue on 22 September 2025 by

林美秀女士, SBS
Ms LAM Mei-sau, Linda, SBS
 平機會主席
 Chairperson of the Commission

蔡懿德女士, MH
Ms CHOI Yi-tak, Rosanna, MH
 行政及財務專責小組召集人
 Convener of the Administration
 and Finance Committee

鄧伊珊女士
Ms Kerrie TENG
 高級會計經理
 Senior Accounting Manager

資金變動表
截至2025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 2025

(Expressed in Hong Kong dollars)

		收支結算表 Statement of income and expenditure	儲備(附註11) Reserves (note 11)	總額 Total
於2023年4月1日的結餘	Balance at 1 April 2023	–	5,114,162	5,114,162
2023-24年度資金變動：	Changes in funds for 2023-24:			
年內虧損及全面收入總額	Deficit and total comprehensive income for the year	(491,234)	–	(491,234)
轉撥	Transfer	491,234	(491,234)	–
於2024年3月31日及 2024年4月1日的結餘	Balance at 31 March 2024 and 1 April 2024	–	4,622,928	4,622,928
2024-25年度資金變動：	Changes in funds for 2024-25:			
年內虧損及全面收入總額	Deficit and total comprehensive income for the year	(785,556)	–	(785,556)
轉撥	Transfer	785,556	(785,556)	–
於2025年3月31日的結餘	Balance at 31 March 2025	–	3,837,372	3,837,372

財務報表 Financial Statements

現金流量表 截至2025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 2025

(Expressed in Hong Kong dollars)

		附註 Note	2025	2024
營運活動	Operating activities			
年內虧損	Deficit for the year		(785,556)	(491,234)
調整：	Adjustments for:			
折舊	Depreciation	4	6,660,337	8,001,279
利息收入	Interest income		(2,595,025)	(2,704,662)
租賃負債利息	Interest on lease liabilities	6(b)	1,296,692	1,268,696
營運資金變動前的經營盈餘	Operating surplus before changes in working capital		4,576,448	6,074,079
應收政府的未使用年假補助的(增加)/減少	(Increase)/decrease in unutilised annual leave subventions receivable from the Government	3	(76,451)	394,489
其他應收帳款、按金及預付款項的減少/(增加)	Decrease/(increase) in other receivables, deposits and prepayments		120,111	(168,431)
其他應付帳款及應計費用的(減少)/增加	(Decrease)/increase in other payables and accruals		(755,535)	335,633
職員約滿酬金的撥備的增加/(減少)	Increase/(decrease) in provision for staff gratuity		1,642,883	(4,909,653)
未使用年假的撥備的增加/(減少)	Increase/(decrease) in provision for unutilised annual leave		76,451	(394,489)
預收政府補助的增加	Increase in Government subventions received in advance	3	4,121,207	3,063,916
資本補助金的減少	Decrease in capital subvention fund	3	(109,893)	(599,566)
源自營運活動的現金淨額	Net cash generated from operating activities		9,595,221	3,795,978

現金流量表
截至2025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 2025
(continued)
(Expressed in Hong Kong dollars)

	附註 Note	2025	2024
投資活動	Investing activities		
已收利息	Interest received	2,691,433	1,749,456
存款期超過三個月的 銀行存款的增加	Increase in bank deposits with original maturity over three months	(9,678,144)	(39,837,060)
購置物業、機器及 設備的款項	Payment for the purchase of property, plant and equipment	(310,144)	(1,391,429)
用於投資活動的現金 淨額	Net cash used in investing activities	(7,296,855)	(39,479,033)
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)	(5,217,508)	(5,243,904)
支付租賃租金的利息 部分	Interest element of lease rentals paid 6(b)	(1,296,692)	(1,268,696)
用於融資活動的現金 淨額	Net cash used in financing activities	(6,514,200)	(6,512,600)
現金及現金等價物淨 減少	Net decrease in cash and cash equivalents	(4,215,834)	(42,195,655)
年初的現金及現金 等價物	Cash and cash equivalents at beginning of the year 6(a)	23,920,789	66,116,444
年末的現金及現金 等價物	Cash and cash equivalents at end of the year 6(a)	19,704,955	23,920,789

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。平機會亦促進男女之間、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 重大會計政策

(a) 遵例聲明

本財務報表按照香港會計師公會頒布的《香港財務報告會計準則》(此統稱包含所有適用的個別《香港財務報告準則》、《香港會計準則》和詮釋)，以及香港公認的會計原則而編製。平機會採納的重大會計政策在下文披露。

Notes to the financial statements

(Expressed in Hong Kong dollars)

1 Background

The Equal Opportunities Commission (“the Commission”) is a Hong Kong 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 the ground 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 Material accounting policies

(a) Statement of compliance

These financial statements have been prepared in accordance with HKFRS Accounting Standards, which collective term includes all applicable individual Hong Kong Financial Reporting Standards (“HKFRS”), 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. Material accounting policies adopted by the Commission are disclosed below.

2 重大會計政策(續)

(a) 遵例聲明(續)

香港會計師公會頒布了若干新訂及修訂的《香港財務報告會計準則》，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《香港財務報告會計準則》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、收入和支出的匯報數額的判斷、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 Material accounting policies (continued)

(a) Statement of compliance (continued)

The HKICPA has issued certain new and amended HKFRS Accounting Standards 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 accounting period 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 HKFRS Accounting Standards 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 重大會計政策(續)

(c) 會計政策的變動

香港會計師公會頒布了若干《香港財務報告會計準則》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撇銷其成本的。計算方法如下：

2 Material accounting policies (continued)

(c) Changes in accounting policies

The HKICPA has issued certain amendments to HKFRS Accounting Standards 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 重大會計政策(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
- 電腦軟件及電腦硬件 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 Material 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 and 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 重大會計政策(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。

2 Material 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.

2 重大會計政策(續)

(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。

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表扣除。

2 Material accounting policies (continued)

(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.

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.

2 重大會計政策(續)

(e) 租賃資產(續)

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)）。

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金額作出相應調整，或如果使用權資產的帳面金額已減至零，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。

2 Material accounting policies (continued)

(e) Leased assets (continued)

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)).

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.

2 重大會計政策(續)

(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：

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虧損。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況下(部分或全部)予以撇銷。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撇銷金額時。

2 Material accounting policies (continued)

(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:

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.

2 重大會計政策(續)

(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金額。

(h) 其他應付帳款及應計費用

其他應付帳款及應計費用初值按公允價值確認，於初始確認後，其他應付帳款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福利累計時確認。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作出估計負債撥備。

僱員應享有的病假、分娩假及侍產假於放假時才確認。

2 Material accounting policies (continued)

(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.

(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.

2 重大會計政策(續)

(i) 僱員福利(續) (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。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。只預繳的供款在可獲得現金退款或將來付款減少時確認為資產。

(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 Material accounting policies (continued)

(i) Employee benefits (continued) (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.

(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 重大會計政策(續)

(k) 收入確認

平等機會的收入確認政策詳情如下：

(i) 政府補助

如能合理確定政府補助將收到，且平等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。補償平等機會已產生開支的政府補助，會在開支產生同期有系統地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金內，並且延遲至須與擬補償的成本配對時才在收支結算表內確認。

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。

(ii) 利息收入

利息收入按照實際利率法於應計時予以確認，所採用的利率是將金融資產在預計年期內的估計未來現金收入準確貼現為該金融資產帳面總額的利率。

(iii) 雜類收入

雜類收入以應計制確認。

2 Material 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.

(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.

2 重大會計政策(續)

(I) 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。
- (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。

2 Material accounting policies (continued)

(I) 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.
- (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.

2 重大會計政策(續)

(I) 關聯人士(續)

(b) (續)

- (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。
- (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 Material accounting policies (continued)

(I) Related parties (continued)

(b) (continued)

- (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.
- (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

(a) 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。

年內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

(a) Government subventions

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:

		2025	2024
年內獲批的政府補助	Government subventions granted for the year	141,266,000	138,251,419
調整：	Adjustments for:		
過往年度已收並於年內 確認的政府補助 (附註3(b))	Government subventions received in prior years and recognised during the year (note 3(b))	25,214,524	25,555,771
轉至預收政府補助 (附註3(b))	Transfer to Government subventions received in advance (note 3(b))	(29,335,731)	(28,619,687)
未使用年假的撥備的 增加／(減少)	Increase/(decrease) in provision for unutilised annual leave	76,451	(394,489)
資本補助金的減少(附註7)	Decrease in capital subvention fund (note 7)	109,893	599,566
在收支結算表內確認的 政府補助	Government subventions recognised in the statement of income and expenditure	137,331,137	135,392,580

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3 政府補助及預收政府補助 (續)

3 Government subventions and Government subventions received in advance (continued)

(b) 預收政府補助

(b) Government subventions received in advance

		2025	2024
於年初	At the beginning of the year	42,697,161	39,633,245
在收支結算帳戶中確認 的金額(附註3(a))	Amount recognised in income and expenditure account (note 3(a))	(25,214,524)	(25,555,771)
年內已收並將於其後 數年內確認的補助 (附註3(a))	Subventions received during the year and to be recognised in ensuing years (note 3(a))	29,335,731	28,619,687
於年末	At the end of the year	46,818,368	42,697,161
代表：	Representing:		
流動部分	Current portion	26,907,960	25,214,524
非流動部分	Non-current portion	19,910,408	17,482,637
		46,818,368	42,697,161

4 物業、機器及設備

4 Property, plant and equipment

(a) 帳面金額的對帳

(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	總額
		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2023年4月1日	At 1 April 2023	44,944,389	11,375,503	3,948,197	782,128	2,491,175	2,491,870	1,080,030	67,113,292
增置	Additions	16,476,616	175,537	142,548	628,024	176,200	269,120	-	17,868,045
減少	Disposals	-	-	(91,151)	(493,028)	(1,367,515)	(120,070)	-	(2,071,764)
於2024年3月31日	At 31 March 2024	61,421,005	11,551,040	3,999,594	917,124	1,299,860	2,640,920	1,080,030	82,909,573
於2024年4月1日	At 1 April 2024	61,421,005	11,551,040	3,999,594	917,124	1,299,860	2,640,920	1,080,030	82,909,573
增置	Additions	-	-	178,924	-	-	131,220	-	310,144
減少	Disposals	-	-	(23,363)	-	-	(137,557)	-	(160,920)
於2025年3月31日	At 31 March 2025	61,421,005	11,551,040	4,155,155	917,124	1,299,860	2,634,583	1,080,030	83,058,797
累計折舊：	Accumulated depreciation:								
於2023年4月1日	At 1 April 2023	24,515,123	9,995,969	3,644,088	754,595	2,234,103	1,953,599	967,527	44,065,004
年度折舊	Charge for the year	5,916,588	1,166,091	194,323	42,486	174,787	399,657	107,347	8,001,279
減少時撥回	Written back on disposals	-	-	(91,151)	(493,028)	(1,367,515)	(120,070)	-	(2,071,764)
於2024年3月31日	At 31 March 2024	30,431,711	11,162,060	3,747,260	304,053	1,041,375	2,233,186	1,074,874	49,994,519
於2024年4月1日	At 1 April 2024	30,431,711	11,162,060	3,747,260	304,053	1,041,375	2,233,186	1,074,874	49,994,519
年度折舊	Charge for the year	5,810,493	132,620	174,085	89,717	162,758	285,508	5,156	6,660,337
減少時撥回	Written back on disposals	-	-	(23,363)	-	-	(137,557)	-	(160,920)
於2025年3月31日	At 31 March 2025	36,242,204	11,294,680	3,897,982	393,770	1,204,133	2,381,137	1,080,030	56,493,936
帳面淨值：	Net book value:								
於2025年3月31日	At 31 March 2025	25,178,801	256,360	257,173	523,354	95,727	253,446	-	26,564,861
於2024年3月31日	At 31 March 2024	30,989,294	388,980	252,334	613,071	258,485	407,734	5,156	32,915,054

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：

		2025	2024
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	25,178,801	30,989,294

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：

		2025	2024
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	5,810,493	5,916,588
租賃負債利息	Interest on lease liabilities	1,296,692	1,268,696

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 and 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

		2025	2024
按金及預付款項	Deposits and prepayments	2,729,130	2,897,742
其他應收帳款	Other receivables	1,359,556	1,407,463
		4,088,686	4,305,205

除按金759,562元(2024年：759,562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 \$759,562 (2024: \$759,562) 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:

		2025	2024
銀行結餘及現金	Bank balances and cash	5,512,346	6,024,720
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	14,192,609	17,896,069
現金及現金等價物	Cash and cash equivalents	19,704,955	23,920,789

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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2023年4月1日	At 1 April 2023	24,215,770
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	(5,243,904)
支付租賃租金的利息部分	Interest element of lease rentals paid	(1,268,696)
融資現金流量產生的變動總額	Total changes from financing cash flows	(6,512,600)
其他變動：	Other change:	
年內因簽訂新租約而增加的 租賃負債	Increase in lease liabilities from entering into new leases during the year	16,476,616
租賃負債利息	Interest on lease liabilities	1,268,696
於2024年3月31日及2024年4月1日	At 31 March 2024 and 1 April 2024	35,448,482
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	(5,217,508)
支付租賃租金的利息部分	Interest element of lease rentals paid	(1,296,692)
融資現金流量產生的變動總額	Total changes from financing cash flows	(6,514,200)
其他變動：	Other change:	
租賃負債利息	Interest on lease liabilities	1,296,692
於2025年3月31日	At 31 March 2025	30,230,974

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:

		2025	2024
於融資現金流出量之內	Within financing cash outflow	6,514,200	6,512,600

7 資本補助金

7 Capital subvention fund

		購置物業、 機器及設備 Purchase of property, plant and equipment
於2023年4月1日	At 1 April 2023	1,159,391
已收政府補助	Subventions received from the Government	502,419
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金的物業、 機器及設備折舊	– Depreciation of property, plant and equipment financed by Government capital subvention fund	(1,101,985)
於2024年3月31日	At 31 March 2024	559,825
代表：	Representing:	
流動部分	Current portion	109,893
非流動部分	Non-current portion	449,932
		559,825
於2024年4月1日	At 1 April 2024	559,825
已收政府補助	Subventions received from the Government	–
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金的物業、 機器及設備折舊	– Depreciation of property, plant and equipment financed by Government capital subvention fund	(109,893)
於2025年3月31日	At 31 March 2025	449,932
代表：	Representing:	
流動部分	Current portion	85,167
非流動部分	Non-current portion	364,765
		449,932

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7 資本補助金(續)

資本補助金指為購置每個超過20萬元的物業、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。此項資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 the purchase of property, plant and equipment over \$200,000 per item. 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

		2025	2024
於2024/2023年4月1日	At 1 April 2024/2023	14,971,804	19,881,457
撥出撥備	Provisions made	15,013,871	14,398,548
取消	Forfeitures	(86,031)	(815,276)
年內已支付／應付的金額	Amounts paid/payable during the year	(13,284,957)	(18,492,925)
於2025/2024年3月31日	At 31 March 2025/2024	16,614,687	14,971,804
減：流動部分	Less: Current portion	(6,214,299)	(8,621,906)
非流動部分	Non-current portion	10,400,388	6,349,898

8 Provision for staff gratuity

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 其他應付帳款及應計費用

		2025	2024
其他應付帳款	Other payables	1,525,624	2,256,291
應計費用	Accrued expenses	341,239	358,302
預收款項	Receipts in advance	55,510	63,315
		1,922,373	2,677,908

9 Other payables and accruals

所有其他應付帳款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:

		2025		2024	
		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	6,036,918	7,106,400	5,217,508	6,514,200
一年後但兩年內	After 1 year but within 2 years	6,758,251	7,576,160	6,036,918	7,106,400
兩年後但五年內	After 2 years but within 5 years	17,435,805	18,225,760	21,603,248	23,198,240
五年後	After 5 years	-	-	2,590,808	2,603,680
		24,194,056	25,801,920	30,230,974	32,908,320
		30,230,974	32,908,320	35,448,482	39,422,520
減：日後利息支出總額	Less: total future interest expenses		(2,677,346)		(3,974,038)
租賃負債現值	Present value of lease liabilities		30,230,974		35,448,482

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11 儲備

11 Reserves

		2025	2024
於2024/2023年4月1日	At 1 April 2024/2023	4,622,928	5,114,162
轉至收支結算表	Transfer to statement of income and expenditure	(785,556)	(491,234)
於2025/2024年3月31日	At 31 March 2025/2024	3,837,372	4,622,928

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。財政年度結束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

		2025	2024
僱員福利	Employee benefits	15,510,646	14,948,274
離職後福利	Post-employment benefits	2,451,624	2,371,950
		17,962,270	17,320,224

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 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銀行結餘及現金外，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。

(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虧損的風險。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。

14 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 bank balances and cash 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.

(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.

財務報表 Financial Statements

14 財務風險管理及金融工具的公允價值(續)

(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。

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：

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

(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.

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:

		2025 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	五年以上 More than 5 years	總額 Total	帳面金額 Carrying amount
職員約滿酬金的撥備	Provision for staff gratuity	6,214,299	10,400,388	-	-	16,614,687	16,614,687
未使用年假的撥備	Provision for unutilised annual leave	4,535,542	-	-	-	4,535,542	4,535,542
其他應付帳款及應計費用	Other payables and accruals	1,922,373	-	-	-	1,922,373	1,922,373
租賃負債	Lease liabilities	7,106,400	7,576,160	18,225,760	-	32,908,320	30,230,974
		19,778,614	17,976,548	18,225,760	-	55,980,922	53,303,576

14 財務風險管理及金融工具的公允價值(續)

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

(b) 資金周轉風險(續)

(b) Liquidity risk (continued)

2024
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	五年以上 More than 5 years	總額 Total	帳面金額 Carrying amount
職員約滿酬金的撥備 Provision for staff gratuity	8,621,906	3,576,408	2,773,490	-	14,971,804	14,971,804
未使用年假的撥備 Provision for unutilised annual leave	4,459,091	-	-	-	4,459,091	4,459,091
其他應付帳款及應計費用 Other payables and accruals	2,677,908	-	-	-	2,677,908	2,677,908
租賃負債 Lease liabilities	6,514,200	7,106,400	23,198,240	2,603,680	39,422,520	35,448,482
	22,273,105	10,682,808	25,971,730	2,603,680	61,531,323	57,557,285

(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風險。平機會所涉及的利率風險只有按市場利率計息的銀行結餘及現金。

(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 bank balances and cash which bear interest at market rates.

敏感度分析

估計假若利率整體上升／下調100(2024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2025年3月31日有重大影響。

Sensitivity analysis

At 31 March 2025, it was estimated that a general increase/decrease of 100 basis points (2024: 100) in interest rates, with all other variables held constant, the impact on the Commission's surplus and reserves is not expected to be material.

14 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(續)

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個基點的增加或減少幅度，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。2024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) 公允價值計量

平機會的金融工具按攤銷成本列帳的帳面金額與其於2025年及2024年3月31日的公允價值並無重大差異。

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

(c) Interest rate risk (continued)

Sensitivity analysis (continued)

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 2024.

(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 2025 and 2024.

15 截至2025年3月31日止財政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2025年3月31日止財政年度尚未生效，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：

15 Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 March 2025

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 2025 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21號 (修訂本)匯率變動的 影響－缺乏可兌換性	Amendments to HKAS 21, <i>The effects of changes in foreign exchange rates – Lack of exchangeability</i>	2025年1月1日	1 January 2025
《香港財務報告準則》 第9號(修訂本)金融 工具和《香港財務報告 準則》第7號金融工具： 披露－對金融工具分類 和計量的修訂	Amendments to HKFRS 9, <i>Financial instruments</i> and HKFRS 7, <i>Financial instruments: disclosures – Amendments to the classification and measurement of financial instruments</i>	2026年1月1日	1 January 2026
《香港財務報告會計準則》 的年度改進－第11卷	Annual improvements to HKFRS Accounting Standards – Volume 11	2026年1月1日	1 January 2026
《香港財務報告準則》 第18號財務報表的 列報和披露	HKFRS 18, <i>Presentation and disclosure in financial statements</i>	2027年1月1日	1 January 2027
《香港財務報告準則》 第19號無公眾責任 的附屬公司：披露	HKFRS 19, <i>Subsidiaries without public accountability: disclosures</i>	2027年1月1日	1 January 2027

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。

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.