

財政報告  
Financial Statements

# 財政報告 Financial Statements

## 平等機會委員會 截至二零零二年三月三十一日止財政年度的帳目報告

### 核數師報告書

致： 平等機會委員會委員

(委員會是依據《性別歧視條例》於香港成立)

本核數師已完成審核第 46 至第 64 頁之帳目，該等帳目乃按照香港普遍採納之會計原則及「接受政府補助機構的核數師與會計師指引」(Notes for Auditors and Accountants of Miscellaneous Organizations in receipt of Government Subventions) 編製。

### 委員會及核數師各自之責任

委員會有責任編製真實兼公平之帳目。在編製該等真實兼公平之帳目時，必須採用適當之會計政策，並且貫徹應用該等會計政策。

本核數師之責任是根據審核之結果，對該等帳目作出獨立意見，並向委員會報告。

### 意見之基礎

本核數師已按照香港會計師公會所頒佈之核數準則進行審核工作。審核範圍包括以抽查方式查核與帳目所載數額及披露事項有關之憑證，亦包括評審委員會於編製帳目時所作之重大估計和判斷，所採用之會計政策是否適合委員會之具體情況，及有否貫徹應用並足夠披露該等會計政策。

本核數師在策劃和進行審核工作時，均以取得所有本核數師認為必需之資料及解釋為目標，以便獲得充分憑證，就該等帳目是否存有重大錯誤陳述，作出合理之確定。在作出意見時，本核數師亦已評估該等帳目所載之資料在整體上是否足夠。本核數師相信我們之審核工作已為下列意見提供合理之基礎。

### 意見

本核數師認為，上述之帳目足以真實兼公平地顯示委員會於二零零二年三月三十一日結算時之財務狀況，及截至該日止財政年度之盈餘及現金流量。

羅兵咸永道會計師事務所  
香港執業會計師  
香港，二零零二年八月二十一日

## Equal Opportunities Commission

### STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2002

#### **AUDITORS' REPORT TO THE COMMISSION MEMBERS OF THE EQUAL OPPORTUNITIES COMMISSION (established in Hong Kong pursuant to the Sex Discrimination Ordinance)**

We have audited the accounts on pages 46 to 64 which have been prepared in accordance with accounting principles generally accepted in Hong Kong and the "Notes for Auditors and Accountants of Miscellaneous Organizations in receipt of Government Subventions".

#### **Respective responsibilities of Commission and auditors**

The Commission is responsible for the preparation of accounts which give a true and fair view. In preparing accounts which give a true and fair view it is fundamental that appropriate accounting policies are selected and applied consistently.

It is our responsibility to form an independent opinion, based on our audit, on those accounts and to report our opinion to you.

#### **Basis of opinion**

We conducted our audit in accordance with Statements of Auditing Standards issued by the Hong Kong Society of Accountants. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the Commission in the preparation of the accounts, and of whether the accounting policies are appropriate to the circumstances of the Commission, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the accounts are free from material misstatement. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts. We believe that our audit provides a reasonable basis for our opinion.

#### **Opinion**

In our opinion the accounts give a true and fair view of the state of affairs of the Commission as at 31st March 2002 and of its results and cash flows for the year then ended.

PricewaterhouseCoopers  
Certified Public Accountants  
Hong Kong, 21 August 2002

收支結算表(截至二零零二年三月三十一日止財政年度)

	附註	2002 港幣	2001 港幣
<b>收入及收益</b>			
政府補助	2(b)	81,017,805	86,321,630
法律訴訟費用的補償	2(b)	1,603,119	-
利息收入	2(b)	956,425	1,238,789
雜項收入	2(b)	145,515	269,757
		<u>83,722,864</u>	<u>87,830,176</u>
<b>支出</b>			
職員薪酬		42,491,420	39,232,745
職員約滿酬金、其他福利及津貼		17,415,236	22,168,933
律師費		1,910,033	5,568,897
宣傳及公眾教育支出		3,611,628	6,054,748
研究計劃及教材資料套		438,533	4,560,016
租金及差餉		5,791,852	5,722,644
物料及設備		907,281	1,264,923
其他一般行政費用		2,876,974	3,257,270
		<u>75,442,957</u>	<u>87,830,176</u>
<b>財政年度盈餘</b>			
撥入應付政府的補助盈餘帳	3	8,279,907	-
撥入應付政府的補助盈餘帳	11	(8,279,907)	-
承前盈餘結餘		-	518
撥入基本設施儲備	8	-	(518)
		<u>-</u>	<u>-</u>
<b>盈餘結轉</b>			
		<u><u>-</u></u>	<u><u>-</u></u>

## STATEMENT OF INCOME AND EXPENDITURE FOR THE YEAR ENDED 31ST MARCH 2002

	Note	2002 HK\$	2001 HK\$
<b>INCOME AND REVENUE</b>			
Government subventions	2(b)	81,017,805	86,321,630
Reimbursement of costs from legal litigation	2(b)	1,603,119	-
Interest income	2(b)	956,425	1,238,789
Sundry income	2(b)	145,515	269,757
		<u>83,722,864</u>	<u>87,830,176</u>
		- - - - -	- - - - -
<b>EXPENDITURE</b>			
Staff salaries		42,491,420	39,232,745
Staff gratuity, other benefits and allowances		17,415,236	22,168,933
Legal fees		1,910,033	5,568,897
Publicity and public education expenses		3,611,628	6,054,748
Research projects and training modules		438,533	4,560,016
Rent and rates		5,791,852	5,722,644
Stores and equipment		907,281	1,264,923
Other general and administrative expenses		2,876,974	3,257,270
		<u>75,442,957</u>	<u>87,830,176</u>
		- - - - -	- - - - -
<b>SURPLUS FOR THE YEAR</b>			
	3	8,279,907	-
Transferred to subvention surplus account payable to Government	11	(8,279,907)	-
Surplus brought forward		-	518
Transfer to capital reserve	8	-	(518)
		<u>-</u>	<u>-</u>
<b>SURPLUS CARRIED FORWARD</b>			
		<u>-</u>	<u>-</u>

資產負債表(二零零二年三月三十一日)

	附註	2002 港幣	2001 港幣
固定資產	4	6	6
應收政府的約滿酬金撥款	5	5,243,096	4,106,091
<b>流動資產</b>			
其他應收帳款、按金及預付款項		696,772	686,127
銀行結存及現金		31,365,922	22,775,849
		<u>32,062,694</u>	<u>23,461,976</u>
<b>流動負債</b>			
應付帳項、準備及應計費用	6	3,317,101	9,397,998
職員約滿酬金的準備	9(b)	14,703,185	1,142,448
預收政府補助	10	1,440,000	-
應付政府的補助盈餘帳	11	8,279,907	-
		<u>27,740,193</u>	<u>10,540,446</u>
<b>淨流動資產</b>		<u>4,322,501</u>	<u>12,921,530</u>
		<u>9,565,603</u>	<u>17,027,627</u>
亦即：			
資本補助基金	7	967,439	777,749
其他儲備	8	6,283,711	6,509,900
盈餘及虧損帳		-	-
		<u>7,251,150</u>	<u>7,287,649</u>
<b>長期負債</b>			
長期服務金及遣散費的準備	9(a)	173,028	168,433
職員約滿酬金的準備	9(b)	2,141,425	9,571,545
		<u>9,565,603</u>	<u>17,027,627</u>

胡紅玉女士 S.B.S., J.P.  
委員會主席

李業廣先生 G.B.S., J.P.  
行政及財務專責小組  
召集人

鄧伊珊女士  
會計師

## STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2002

	Note	2002 HK\$	2001 HK\$
<b>FIXED ASSETS</b>	4	6	6
GRATUITY SUBVENTION RECEIVABLE FROM GOVERNMENT	5	5,243,096	4,106,091
<b>CURRENT ASSETS</b>			
Other receivables, deposits and prepayments		696,772	686,127
Bank balances and cash		31,365,922	22,775,849
		<u>32,062,694</u>	<u>23,461,976</u>
<b>CURRENT LIABILITIES</b>			
Accounts payable, provisions and accruals	6	3,317,101	9,397,998
Provision for staff gratuity	9(b)	14,703,185	1,142,448
Government subvention received in advance	10	1,440,000	-
Subvention surplus account payable to Government	11	8,279,907	-
		<u>27,740,193</u>	<u>10,540,446</u>
<b>NET CURRENT ASSETS</b>		<u>4,322,501</u>	<u>12,921,530</u>
		<u>9,565,603</u>	<u>17,027,627</u>
Represented by:			
<b>CAPITAL SUBVENTION FUND</b>	7	967,439	777,749
<b>OTHER RESERVES</b>	8	6,283,711	6,509,900
<b>SURPLUS AND DEFICIT ACCOUNT</b>		-	-
		<u>7,251,150</u>	<u>7,287,649</u>
<b>LONG TERM LIABILITIES</b>			
Provision for long service and severance payment	9(a)	173,028	168,433
Provision for staff gratuity	9(b)	2,141,425	9,571,545
		<u>9,565,603</u>	<u>17,027,627</u>

Ms. Anna WU Hung-yuk  
S.B.S., J.P.  
Chairperson of the Commission

Mr. Charles LEE Yeh-kwong  
G.B.S., J.P.  
Convener of the Administration  
and Finance Committee

Ms. Kerrie TENG Yee-san  
Accountant

現金流動表(截至二零零二年三月三十一日止財政年度)

	附註	2002 港幣	2001 港幣
營運活動現金流入淨額	13(a)	7,818,769	9,172,477
投資回報及融資支出			
已收利息		956,425	1,238,789
投資活動			
購置固定資產		(1,147,121)	(2,333,309)
融資前之現金流入淨額		7,628,073	8,077,957
融資			
政府資本補助	13(b)	962,000	1,470,869
現金及現金等值之增加 年初之現金及現金等值		8,590,073 22,775,849	9,548,826 13,227,023
年末之現金及現金等值		31,365,922	22,775,849
現金及現金等值結存分析：			
銀行結存及現金		31,365,922	22,775,849



## CASH FLOW STATEMENT FOR THE YEAR ENDED 31ST MARCH 2002

	Note	2002 HK\$	2001 HK\$
Net cash inflow from operating activities	13(a)	7,818,769	9,172,477
<b>Returns on investments and servicing of finance</b>			
Interest received		956,425	1,238,789
<b>Investing activities</b>			
Purchase of fixed assets		(1,147,121)	(2,333,309)
Net cash inflow before financing		7,628,073	8,077,957
<b>Financing</b>			
Government capital subvention	13(b)	962,000	1,470,869
Increase in cash and cash equivalents		8,590,073	9,548,826
Cash and cash equivalents at the beginning of year		22,775,849	13,227,023
Cash and cash equivalents at the end of year		31,365,922	22,775,849
<b>Analysis of balances of cash and cash equivalents:</b>			
Bank balances and cash		31,365,922	22,775,849

已確認損益報表(截至二零零二年三月三十一日止財政年度)

	附註	2002 港幣	2001 港幣
政府本年給予之資本補助	7	962,000	1,470,869
資本補助基金之使用	7	(772,310)	(894,466)
基本設施儲備之使用	8	(226,189)	(990,336)
法律訴訟儲備之使用	8	-	(1,014,765)
		<hr/>	<hr/>
未於收支結算表內確認的虧損		(36,499)	(1,428,698)
財政年度淨業績		-	-
		<hr/>	<hr/>
已確認損益總額		<u>(36,499)</u>	<u>(1,428,698)</u>

## STATEMENT OF RECOGNISED GAINS AND LOSSES FOR THE YEAR ENDED 31ST MARCH 2002

	Note	2002 HK\$	2001 HK\$
Government capital subvention granted for the year	7	962,000	1,470,869
Expenditure utilised in capital subvention fund	7	(772,310)	(894,466)
Expenditure utilised in capital reserve	8	(226,189)	(990,336)
Expenditure utilised in legal litigation reserve	8	-	(1,014,765)
		<hr/>	<hr/>
Net losses not recognised in the statement of income and expenditure		(36,499)	(1,428,698)
Net results for the year		-	-
		<hr/>	<hr/>
Total recognised losses		<u>(36,499)</u>	<u>(1,428,698)</u>

## 帳目附註

### 1. 法律地位

平等機會委員會(「委員會」)是一個法定機構，於1996年成立，負責執行《性別歧視條例》、《殘疾歧視條例》及《家庭崗位歧視條例》。委員會致力消除基於性別、婚姻狀況、懷孕、殘疾及家庭崗位而產生的歧視。此外，委員會亦致力消除性騷擾及基於殘疾的騷擾及中傷行為，促進男女之間、傷健之間及不同家庭崗位人士之間的平等機會。

委員會是政府補助機構，可根據《稅務條例》(香港法例第112章)豁免繳交稅務局之一切徵稅。

### 2. 主要會計政策

擬定帳目所採用的主要會計政策列明如下：

#### (a) 擬備帳目基礎

帳目是採用原值成本慣例，按照香港普遍採納之會計原則、香港會計師公會所頒佈之會計準則及「接受政府補助機構的核數師與會計師指引」(Notes for Auditors and Accountants of Miscellaneous Organizations in receipt of Government Subventions) 擬定。

#### (b) 收益的確認

政府補助是以應計制計算。

法律訴訟費用的補償是以確立收款的權利時確認。

利息收入是根據未到期之本金以其適用的利率按時間比例記帳。

雜項收入是以應計制確認。

#### (c) 固定資產

委員會是非牟利機構，可豁免遵守香港會計師公會所頒佈之會計實務準則第17條「物業、機器及設備」的規定。

固定資產乃按成本值減累積撇帳額入帳。

每個固定資產的類目均以港幣一元的帳面值入帳。所有固定資產購置的成本值已於購置年度在基本設施儲備或收支結算表的有關項目中撇帳。

#### (d) 營業租約

資產擁有權之全部得益及風險實質地由出租公司保留之租約，皆作為營業租約入帳。營業租約的付款在扣除出租公司給予的獎勵金後，以直線法按租約期在收支結算表中支銷。

#### (e) 外幣換算

外幣交易按交易日之兌換率折算。於結算日以外幣顯示之貨幣資產及負債均按結算日之匯率換算。所有匯兌盈虧，均已計入收支結算表內。

## NOTES TO THE ACCOUNTS

### 1. Legal status

Equal Opportunities Commission (the "Commission") is a statutory body set up in 1996 to implement the Sex Discrimination Ordinance, the Disability Discrimination Ordinance and the Family Status Discrimination Ordinance. The Commission works towards the elimination of discrimination on the grounds of sex, marital status, pregnancy, disability and family status. The Commission also aims to eliminate sexual harassment and harassment and vilification on the ground of disability and promote equality of opportunities between men and women, between persons with and without a disability and irrespective of family status.

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

### 2. Principal accounting policies

The principal accounting policies adopted in the preparation of these accounts are set out below:

#### (a) Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with accounting principles generally accepted in Hong Kong and comply with accounting standards issued by the Hong Kong Society of Accountants and the Notes for Auditors and Accountants of Miscellaneous Organizations in receipt of Government Subventions.

#### (b) Revenue recognition

Subventions from government are accounted for on an accruals basis.

Reimbursement of costs from legal litigation is recognised when the right to receive payment is established.

Interest income is recognised on a time proportion basis, taking into account the principal amounts outstanding and the interest rates applicable.

Sundry income is recognised on an accruals basis.

#### (c) Fixed assets

The Commission, as a non-profit making organisation, is exempted from compliance with Statement of Standard Accounting Practice No. 17 "Property, plant and equipment" issued by the Hong Kong Society of Accountants.

Fixed assets are stated at cost less accumulated amounts written off.

Each category of fixed assets is stated at a nominal value of HK\$1. The cost of all additions is written off in the year of acquisition to the capital reserve or relevant items in the statement of income and expenditure.

#### (d) Operating leases

Leases where substantially all the risks and rewards of ownership of assets remain with the leasing company are accounted for as operating leases. Payments made under operating leases net of any incentives received from the leasing company are charged to the statement of income and expenditure on a straight-line basis over the lease period.

#### (e) Translation of foreign currencies

Transactions in foreign currencies are translated at exchange rates ruling at the transaction dates. Monetary assets and liabilities expressed in foreign currencies at the balance sheet date are translated at rates of exchange ruling at the balance sheet date. All exchange differences are dealt with in the statement of income and expenditure.

帳目附註

(f) 準備

準備是在委員會因過往事項而持有法定或推定債務，而資源可能需要流出以償付這些債務，以及能夠可靠地估計數額時予以確認。若委員會預期會得到準備的補償，例如從保險合約，當補償是完全肯定時，補償是確認為另一項資產。

3. 財政年度盈餘

	2002 港幣	2001 港幣
財政年度之盈餘已扣除下列項目：		
固定資產之撇銷	920,932	1,342,972
營業租約 - 土地及樓宇	5,791,852	5,722,644
職員費用	59,606,656	61,401,678
核數師酬金	22,221	23,550
	<u>          </u>	<u>          </u>

4. 固定資產

	租賃 物業裝修 港幣	固定裝置及 裝修 港幣	辦公室傢俬 及設備 港幣	汽車 港幣	電腦器材 港幣	即時傳譯及 擴音系統 港幣	總數 港幣
<b>成本</b>							
於2001年4月1日之結餘	649,244	5,798,091	2,433,931	726,698	3,428,192	394,724	13,430,880
年內增置	20,549	70,426	88,027	-	968,119	-	1,147,121
年內減少 / 撇銷	(24,144)	(457,578)	(165,609)	-	(737,761)	-	(1,385,092)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
於2002年3月31日之結餘	645,649	5,410,939	2,356,349	726,698	3,658,550	394,724	13,192,909
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<b>撇銷之累計數目</b>							
於2001年4月1日之結餘	649,243	5,798,090	2,433,930	726,697	3,428,191	394,723	13,430,874
在收支結算表及基本設施儲備	20,549	70,426	88,027	-	968,119	-	1,147,121
撇銷之數目	(24,144)	(457,578)	(165,609)	-	(737,761)	-	(1,385,092)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
於2002年3月31日之結餘	645,648	5,410,938	2,356,348	726,697	3,658,549	394,723	13,192,903
	=====	=====	=====	=====	=====	=====	=====
<b>帳面淨值</b>							
於2002年3月31日之結餘	1	1	1	1	1	1	6
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
於2001年3月31日之結餘	1	1	1	1	1	1	6
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

## NOTES TO THE ACCOUNTS

*(f) Provisions*

Provisions are recognised when the Commission has a present legal or constructive obligation as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate of the amount can be made. Where the Commission expects a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain.

**3. Surplus for the year**

	2002 HK\$	2001 HK\$
Surplus for the year is stated after charging the following:		
Fixed assets written off	920,932	1,342,972
Operating leases - land and buildings	5,791,852	5,722,644
Staff costs	59,606,656	61,401,678
Auditors' remuneration	22,221	23,550
	<u>          </u>	<u>          </u>

**4. Fixed assets**

	Leasehold improvements HK\$	Fixtures and fittings HK\$	Office furniture and equipment HK\$	Motor vehicles HK\$	Computer equipment HK\$	Simultaneous interpretation and public address equipment HK\$	Total HK\$
<b>Cost</b>							
At 1st April 2001	649,244	5,798,091	2,433,931	726,698	3,428,192	394,724	13,430,880
Additions	20,549	70,426	88,027	-	968,119	-	1,147,121
Disposals/written off	(24,144)	(457,578)	(165,609)	-	(737,761)	-	(1,385,092)
At 31st March 2002	<u>645,649</u>	<u>5,410,939</u>	<u>2,356,349</u>	<u>726,698</u>	<u>3,658,550</u>	<u>394,724</u>	<u>13,192,909</u>
<b>Accumulated amounts written off</b>							
At 1st April 2001	649,243	5,798,090	2,433,930	726,697	3,428,191	394,723	13,430,874
Written off to income and expenditure account and capital reserve	20,549	70,426	88,027	-	968,119	-	1,147,121
Disposals/written off	(24,144)	(457,578)	(165,609)	-	(737,761)	-	(1,385,092)
At 31st March 2002	<u>645,648</u>	<u>5,410,938</u>	<u>2,356,348</u>	<u>726,697</u>	<u>3,658,549</u>	<u>394,723</u>	<u>13,192,903</u>
<b>Net book value</b>							
At 31st March 2002	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>6</u>
At 31st March 2001	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>6</u>

帳目附註

5. 應收政府的約滿酬金撥款

	2002 港幣	2001 港幣
於4月1日之結餘	4,106,091	-
撥出約滿酬金準備	8,515,005	13,693,091
已收政府約滿酬金撥款	(7,378,000)	(9,587,000)
	<hr/>	<hr/>
於3月31日之結餘	5,243,096	4,106,091
	<hr/> <hr/>	<hr/> <hr/>

這代表香港特別行政區政府將會補償予委員會職員約滿酬金方面的資金。

6. 應付帳項、準備及應計費用

應付帳項、準備及應計費用已包括以下準備的變動：

	2002 港幣	2001 港幣
法律費用的準備		
於4月1日之結餘	3,607,619	1,045,023
撥出準備	1,910,033	5,568,897
財政年度已支付之金額	(5,170,311)	(3,006,301)
	<hr/>	<hr/>
於3月31日之結餘	347,341	3,607,619
	<hr/> <hr/>	<hr/> <hr/>

法律費用的準備是因應由委員會提出或向委員會提出的法律訴訟所涉及的法律開支而設立，其使用的時間及金額將取決於個別法律訴訟的進展。

7. 資本補助基金

	2002 港幣	2001 港幣
於4月1日之結餘	777,749	201,346
政府資本補助	962,000	1,470,869
財政年度已使用之結餘	(772,310)	(894,466)
	<hr/>	<hr/>
於3月31日之結餘	967,439	777,749
	<hr/> <hr/>	<hr/> <hr/>

資本補助基金指經由民政事務局局長事先核准，於財政年度間用以支付資本計劃費用之政府資本補助之盈餘。



## NOTES TO THE ACCOUNTS

**5. Gratuity subvention receivable from Government**

	2002 HK\$	2001 HK\$
At 1st April	4,106,091	-
Provision made for staff gratuity	8,515,005	13,693,091
Gratuity Subvention received from Government	(7,378,000)	(9,587,000)
	<hr/>	<hr/>
At 31st March	5,243,096	4,106,091
	<hr/> <hr/>	<hr/> <hr/>

This represents funds to be reimbursed by the Government of Hong Kong Special Administrative Region in respect of gratuity payments to staff of the Commission.

**6. Accounts payable, provisions and accruals**

Movement of provisions included in accounts payable, provisions and accruals is as follows:

	2002 HK\$	2001 HK\$
Provision for legal fees		
At 1st April	3,607,619	1,045,023
Provisions made	1,910,033	5,568,897
Amount paid during the year	(5,170,311)	(3,006,301)
	<hr/>	<hr/>
At 31st March	347,341	3,607,619
	<hr/> <hr/>	<hr/> <hr/>

Provision for legal fees is set up for legal expenses to be incurred in respect of litigation raised for or against the Commission. The timing and amount to be utilised will depend on the progress of the respective litigation.

**7. Capital subvention fund**

	2002 HK\$	2001 HK\$
At 1st April	777,749	201,346
Government capital subventions	962,000	1,470,869
Amount utilised during the year	(772,310)	(894,466)
	<hr/>	<hr/>
At 31st March	967,439	777,749
	<hr/> <hr/>	<hr/> <hr/>

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

帳目附註

8. 其他儲備

	基本設施儲備 港幣	法律訴訟儲備 港幣	一般儲備 港幣	總數 港幣
於2000年4月1日之結餘	2,258,673	4,255,810	2,000,000	8,514,483
由本年盈餘及虧損帳撥入	518	-	-	518
財政年度已使用 / 支付之金額	(990,336)	(1,014,765)	-	(2,005,101)
於2001年3月31日之結餘	1,268,855	3,241,045	2,000,000	6,509,900
財政年度已使用 / 支付之金額	(226,189)	-	-	(226,189)
於2002年3月31日之結餘	1,042,666	3,241,045	2,000,000	6,283,711

基本設施儲備可作電腦系統改善、辦公室翻新、辦公室保安改善及其他資本開支之用。

法律訴訟儲備可作為給予根據反歧視條例提出起訴的人士的法律援助或向委員會提出的法律訴訟所涉及的法律費之用。

一般儲備是由收支結算表撥入，以作一般用途。

9. 長期負債

(a) 長期服務金及遣散費的準備

	2002 港幣	2001 港幣
於4月1日之結餘	168,433	-
撥出準備	4,595	168,433
於3月31日之結餘	173,028	168,433

(b) 職員約滿酬金的準備

	2002 港幣	2001 港幣
於4月1日之結餘	10,713,993	-
撥出準備	8,515,005	13,693,091
財政年度已支付之金額	(2,384,388)	(2,979,098)
於3月31日之結餘	16,844,610	10,713,993
減：包括在流動負債的一年內到期之金額	(14,703,185)	(1,142,448)
長期部份	2,141,425	9,571,545

職員約滿酬金的準備是因應將付予由受僱日期起計，於委員會完成三年合約之僱員的職員約滿酬金而設立。

## NOTES TO THE ACCOUNTS

## 8. Other reserves

	Capital reserve HK\$	Legal litigation reserve HK\$	General reserve HK\$	Total HK\$
At 1st April 2000	2,258,673	4,255,810	2,000,000	8,514,483
Transfer from current year surplus and deficit account	518	-	-	518
Amount utilised during the year	(990,336)	(1,014,765)	-	(2,005,101)
At 31st March 2001	1,268,855	3,241,045	2,000,000	6,509,900
Amount utilised during the year	(226,189)	-	-	(226,189)
At 31st March 2002	1,042,666	3,241,045	2,000,000	6,283,711

The capital reserve is available for use in computer system enhancement, office refurbishment, improvement of office security and other capital expenditure.

The legal litigation reserve may be utilized for the legal fees in respect of legal assistance granted to any person who institutes proceedings under the anti-discrimination ordinances or any litigation raised against the Commission.

The general reserve is transferred from the statement of income and expenditure and is available for general use.

## 9. Long term liabilities

*(a) Provision for long service and severance payment*

	2002 HK\$	2001 HK\$
At 1st April	168,433	-
Provisions made	4,595	168,433
At 31st March	173,028	168,433

*(b) Provision for staff gratuity*

	2002 HK\$	2001 HK\$
At 1st April	10,713,993	-
Provisions made	8,515,005	13,693,091
Amount paid during the year	(2,384,388)	(2,979,098)
At 31st March	16,844,610	10,713,993
Less: amount due within one year included in current liabilities	(14,703,185)	(1,142,448)
Long term portion	2,141,425	9,571,545

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

## 帳目附註

### 10. 預收政府補助

預收的政府補助，是有關製作一個將於二零零三年三月推出的電視節目。

### 11. 應付政府的補助盈餘帳

這代表收入減支出後的盈餘。經政府批准後，委員會可將盈餘的一定金額保留在為指定用途而設的儲備帳。如有不獲批准保留在儲備帳的餘額，將用作抵銷給予委員會隨後的補助。

### 12. 營業租約承付款

於三月三十一日，委員會有於下列期間涉及土地及樓宇之不可撤銷營業租約而須繳付之未來最低租金總額如下：

	2002 港幣	2001 港幣
一年內	3,039,894	4,053,192
一年之外及五年內	-	3,039,894
	<u>3,039,894</u>	<u>7,093,086</u>

### 13. 現金流動表附註

#### (a) 營運活動現金流入淨額與財政年度淨業績之對帳表

	2002 港幣	2001 港幣
財政年度淨業績	-	-
盈餘之資本開支	920,932	1,342,972
法律訴訟儲備之使用	-	(1,014,765)
資本補助基金之特別支出	(772,310)	(894,466)
利息收入	(956,425)	(1,238,789)
應收政府的約滿酬金撥款之增長	(1,137,005)	(4,106,091)
其他應收帳款、按金及預付款項之增長	(10,645)	(449,884)
應付帳項、準備及應計費用之(減少)/增長	(6,080,897)	4,651,074
職員約滿酬金的準備之增長	6,130,617	10,713,993
預收政府補助之增長	1,440,000	-
應付政府的補助盈餘帳之增長	8,279,907	-
長期服務金及遣散費的準備之增長	4,595	168,433
	<u>7,818,769</u>	<u>9,172,477</u>

## NOTES TO THE ACCOUNTS

**10. Government subvention received in advance**

The subvention is received in advance in connection with the production of a television programme which will be launched in March 2003.

**11. Subvention surplus account payable to Government**

This represents the excess of the surplus of income over expenditure. The Commission may keep a certain amount of the surplus as a designated reserve upon the approval of the Government. The remaining portion, if any, which is not allowed to be kept as a reserve will be offset against subsequent subvention paid to the Commission.

**12. Commitments under operating leases**

At 31st March, the Commission had future aggregate minimum lease payments in respect of land and buildings under non-cancellable operating leases as follows:

	2002 HK\$	2001 HK\$
Not later than one year	3,039,894	4,053,192
Later than one year and not later than five years	-	3,039,894
	<u>3,039,894</u>	<u>7,093,086</u>

**13. Notes to the cash flow statement***(a) Reconciliation of net results for the year to net cash inflow from operating activities*

	2002 HK\$	2001 HK\$
Net results for the year	-	-
Capital expenses included in results	920,932	1,342,972
Expenditure utilised in legal litigation reserve	-	(1,014,765)
Special expenditure utilised in capital subvention fund	(772,310)	(894,466)
Interest income	(956,425)	(1,238,789)
Increase in gratuity subvention receivable from government	(1,137,005)	(4,106,091)
Increase in other receivables, deposits and prepayments	(10,645)	(449,884)
(Decrease)/increase in accounts payable, provisions and accruals	(6,080,897)	4,651,074
Increase in provision for staff gratuity	6,130,617	10,713,993
Increase in Government subvention received in advance	1,440,000	-
Increase in Subvention surplus account payable to Government	8,279,907	-
Increase in provision for long service and severance payment	4,595	168,433
	<u>7,818,769</u>	<u>9,172,477</u>
Net cash inflow from operating activities	<u>7,818,769</u>	<u>9,172,477</u>

帳目附註

NOTES TO THE ACCOUNTS

(b) 財政年度融資變動分析

資本補助基金

	2002 港幣	2001 港幣
於 4 月 1 日之結餘	777,749	201,346
政府資本補助之現金流入	962,000	1,470,869
財政年度已使用之金額	(772,310)	(894,466)
	<hr/>	<hr/>
於 3 月 31 日之結餘	967,439	777,749
	<hr/> <hr/>	<hr/> <hr/>

14. 帳目核准

此帳目由委員會委員於二零零二年八月二十一日核准。

(b) *Analysis of changes in financing during the year*

Capital subvention fund

	2002 HK\$	2001 HK\$
At 1st April	777,749	201,346
Cash inflow from government capital subvention	962,000	1,470,869
Amount utilised during the year	(772,310)	(894,466)
	<hr/>	<hr/>
At 31st March	967,439	777,749
	<hr/> <hr/>	<hr/> <hr/>

14. Approval of accounts

The accounts were approved by the Commission Members on 21 August 2002.