

# 平等機會委員會 截至2003年3月31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62至第80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二零零三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結果及現金流量。

羅兵咸永道會計師事務所  
香港執業會計師

香港，二零零三年九月十八日

# Equal Opportunities Commission Statement of Accounts for the Year Ended 31st March 2003

## 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 62 to 80 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 2003 and of its results and cash flows for the year then ended.

PricewaterhouseCoopers  
Certified Public Accountants

Hong Kong, 18 September 2003

## 收支結算表 截至2003年3月31日止財政年度

	附註	2003 港幣	2002 港幣
<b>收入及收益</b>			
政府補助	2(b)	80,042,432	81,017,805
法律訴訟費用的補償	2(b)	2,220,000	1,603,119
利息收入	2(b)	567,166	956,425
雜項收入	2(b)	649,421	145,515
		<u>83,479,019</u>	<u>83,722,864</u>
<b>支出</b>			
職員薪酬		43,965,366	42,491,420
職員約滿酬金、其他福利及津貼		17,081,444	17,415,236
未使用年假		1,661,476	-
律師費		6,121,471	1,910,033
宣傳及公眾教育支出		5,647,180	3,611,628
研究計劃及教材資料套		172,652	438,533
租金及差餉		5,431,064	5,791,852
物料及設備		142,338	907,281
外訪、會議及職員培訓		598,151	520,043
其他一般行政費用		2,657,877	2,356,931
		<u>83,479,019</u>	<u>75,442,957</u>
<b>財政年度盈餘</b>	3	-	8,279,907
撥入應付政府的補助盈餘帳	11	-	(8,279,907)
<b>盈餘結轉</b>		<u>-</u>	<u>-</u>

## Statement of Income and Expenditure for the Year Ended 31st March 2003

	Note	2003 HK\$	2002 HK\$
<b>INCOME AND REVENUE</b>			
Government subventions	2(b)	80,042,432	81,017,805
Reimbursement of costs from legal litigation	2(b)	2,220,000	1,603,119
Interest income	2(b)	567,166	956,425
Sundry income	2(b)	649,421	145,515
		<u>83,479,019</u>	<u>83,722,864</u>
<b>EXPENDITURE</b>			
Staff salaries		43,965,366	42,491,420
Staff gratuity, other benefits and allowances		17,081,444	17,415,236
Unutilised annual leave		1,661,476	-
Legal fees		6,121,471	1,910,033
Publicity and public education expenses		5,647,180	3,611,628
Research projects and training modules		172,652	438,533
Rent and rates		5,431,064	5,791,852
Stores and equipment		142,338	907,281
Overseas visits, conference and staff training		598,151	520,043
Other general and administrative expenses		2,657,877	2,356,931
		<u>83,479,019</u>	<u>75,442,957</u>
<b>SURPLUS FOR THE YEAR</b>	3	-	8,279,907
Transferred to subvention surplus account payable to Government	11	-	(8,279,907)
<b>SURPLUS CARRIED FORWARD</b>		<u>-</u>	<u>-</u>

# 資產負債表

## 2003年3月31日

	附註	2003 港幣	2002 港幣
<b>非流動資產</b>			
固定資產	4	6	6
應收政府的約滿酬金撥款	5	5,959,344	5,243,096
		<u>5,959,350</u>	<u>5,243,102</u>
<b>流動資產</b>			
應收政府的未使用年假撥款		1,661,476	-
其他應收帳款、按金及預付款項		375,619	696,772
銀行結存及現金		20,918,245	31,365,922
		<u>22,955,340</u>	<u>32,062,694</u>
<b>流動負債</b>			
應付帳項、準備及應計費用	6	5,719,530	3,317,101
職員約滿酬金的準備	9(b)	3,370,346	14,703,185
未使用年假的準備		1,661,476	-
預收政府補助	10	1,358,292	1,440,000
應付政府的補助盈餘帳	11	-	8,279,907
		<u>12,109,644</u>	<u>27,740,193</u>
<b>淨流動資產</b>			
		<u>10,845,696</u>	<u>4,322,501</u>
<b>亦即：</b>			
資本補助基金	7	2,865,659	967,439
其他儲備	8	11,208,316	6,283,711
盈餘及虧損帳		-	-
		<u>14,073,975</u>	<u>7,251,150</u>
<b>長期負債</b>			
長期服務金及遣散費的準備	9(a)	142,073	173,028
職員約滿酬金的準備	9(b)	2,588,998	2,141,425
		<u>16,805,046</u>	<u>9,565,603</u>

王見秋先生 G.B.S., J.P.  
委員會主席

楊港興先生 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 2003

	Note	2003 HK\$	2002 HK\$
<b>NON CURRENT ASSETS</b>			
Fixed Assets	4	6	6
Gratuity subvention receivable from Government	5	5,959,344	5,243,096
		<u>5,959,350</u>	<u>5,243,102</u>
<b>CURRENT ASSETS</b>			
Unutilised annual leave subvention receivable from Government		1,661,476	-
Other receivables, deposits and prepayments		375,619	696,772
Bank balances and cash		20,918,245	31,365,922
		<u>22,955,340</u>	<u>32,062,694</u>
<b>CURRENT LIABILITIES</b>			
Accounts payable, provisions and accruals	6	5,719,530	3,317,101
Provision for staff gratuity	9(b)	3,370,346	14,703,185
Provision for unutilised annual leave		1,661,476	-
Government subvention received in advance	10	1,358,292	1,440,000
Subvention surplus account payable to Government	11	-	8,279,907
		<u>12,109,644</u>	<u>27,740,193</u>
<b>NET CURRENT ASSETS</b>			
		<u>10,845,696</u>	<u>4,322,501</u>
<b>Represented by:</b>			
CAPITAL SUBVENTION FUND	7	2,865,659	967,439
OTHER RESERVES	8	11,208,316	6,283,711
SURPLUS AND DEFICIT ACCOUNT		-	-
		<u>14,073,975</u>	<u>7,251,150</u>
<b>LONG TERM LIABILITIES</b>			
Provision for long service and severance payment	9(a)	142,073	173,028
Provision for staff gratuity	9(b)	2,588,998	2,141,425
		<u>16,805,046</u>	<u>9,565,603</u>

Mr. Michael WONG Kin-chow G.B.S., J.P.  
Chairman of the Commission

Mr. Peter YEUNG Kong-hing J.P.  
Convenor of the Administration  
and Finance Committee

Ms. Kerrie TENG Yee-san  
Accountant

## 資金變動表 截至2003年3月31日止財政年度

	資本補助基金 港幣 (註7)	其他儲備 港幣 (註8)	總數 港幣
於2001年4月1日之結餘	777,749	6,509,900	7,287,649
財政年度之政府資本補助	962,000	-	962,000
財政年度已使用/支付之金額	(772,310)	(226,189)	(998,499)
於2002年3月31日及2002年4月1日之結餘	967,439	6,283,711	7,251,150
財政年度之政府資本補助	2,919,075	-	2,919,075
由去年應付政府的補助盈餘帳撥入	-	8,204,907	8,204,907
財政年度已使用/支付之金額	(1,020,855)	(3,280,302)	(4,301,157)
於2003年3月31日之結餘	2,865,659	11,208,316	14,073,975

## Statement of Changes in Funds for the Year Ended 31st March 2003

	Capital Subvention Fund HK\$ (Note 7)	Other Reserves HK\$ (Note 8)	Total HK\$
At 1st April 2001	777,749	6,509,900	7,287,649
Government capital subvention during the year	962,000	-	962,000
Amount utilised during the year	(772,310)	(226,189)	(998,499)
At 31st March 2002 and 1st April 2002	967,439	6,283,711	7,251,150
Government capital subvention during the year	2,919,075	-	2,919,075
Transfer from last year's subvention surplus account payable to Government	-	8,204,907	8,204,907
Amount utilised during the year	(1,020,855)	(3,280,302)	(4,301,157)
At 31st March 2003	2,865,659	11,208,316	14,073,975

## 現金流動表 截至2003年3月31日止財政年度

	附註	2003 港幣	2002 港幣
營運活動現金(流出)/流入淨額	13(a)	(13,635,181)	7,818,769
<b>投資活動</b>			
已收利息		567,166	956,425
購置固定資產		(298,737)	(1,147,121)
投資活動現金流入/(流出)淨額		268,429	(190,696)
融資前之現金(流出)/流入淨額		(13,366,752)	7,628,073
<b>融資活動</b>			
政府資本補助	13(b)	2,919,075	962,000
融資活動現金流入淨額		2,919,075	962,000
現金及現金等值之(減少)/增加 年初之現金及現金等值		(10,447,677) 31,365,922	8,590,073 22,775,849
年末之現金及現金等值		20,918,245	31,365,922
<b>現金及現金等值結存分析：</b>			
銀行結存及現金		20,918,245	31,365,922

## Cash Flow Statement for the Year Ended 31st March 2003

	Note	2003 HK\$	2002 HK\$
Net cash (outflow)/inflow from operating activities	13(a)	(13,635,181)	7,818,769
<b>Investing activities</b>			
Interest received		567,166	956,425
Purchase of fixed assets		(298,737)	(1,147,121)
Net cash inflow/(outflow) from investing activities		268,429	(190,696)
Net cash (outflow)/inflow before financing		(13,366,752)	7,628,073
<b>Financing activities</b>			
Government capital subvention	13(b)	2,919,075	962,000
Net cash inflow from financing activities		2,919,075	962,000
(Decrease)/increase in cash and cash equivalents		(10,447,677)	8,590,073
Cash and cash equivalents at the beginning of year		31,365,922	22,775,849
Cash and cash equivalents at the end of year		20,918,245	31,365,922
<b>Analysis of balances of cash and cash equivalents:</b>			
Bank balances and cash		20,918,245	31,365,922

## 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。

#### (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，當補償是完全肯定時，補償才確認為另一項資產，並以有關準備的金額為限。

## 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 grounds 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.

#### (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, the reimbursement is recognised as a separate asset, to the extent of the amount of the related provision, but only when the reimbursement is virtually certain.

## 帳目附註

## Notes to the Accounts

## (g) 僱員福利

## (i) 僱員假期享有權

僱員應享有的年假及長期服務假期於確立時確認。因僱員已提供服務而產生的年假及長期服務假期在結算日已撥出準備。

僱員應享有的病假、分娩假及陪產假於放假時才確認。

## (ii) 退休金責任

委員會已在香港成立一個強制性公積金計劃(「計劃」)。該計劃之資產分開存放於信託人管理之基金內。委員會和僱員雙方均須按相等於有關入息的5%供款，以每人每月1千元為限。委員會向計劃作出的供款，於產生時列作支出。

## (g) Employee benefits

## (i) Employee leave entitlements

Employee entitlements to annual leave and long service leave are recognised when they accrue to employees. A provision is made for the estimated liability for annual leave and long service leave as a result of services rendered by employees up to the balance sheet date.

Employee entitlements to sick leave and maternity or 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. Both the Commission and the employees are required to contribute 5% of the employees' relevant income, subject to a maximum of HK\$1,000 per employee per month. The Commission's contributions to the MPF scheme are expensed as incurred.

## 3. 財政年度結果

財政年度之結果已扣除下列項目：

	2003 港幣	2002 港幣
固定資產之撇銷	142,337	920,932
營業租約 - 土地及樓宇	5,431,064	5,791,852
核數師酬金	23,660	22,221

## 3. Surplus for the year

Surplus for the year is stated after charging the following:

	2003 HK\$	2002 HK\$
Fixed assets written off	142,337	920,932
Operating leases - land and buildings	5,431,064	5,791,852
Auditors' remuneration	23,660	22,221

## 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2002年4月1日之結餘	645,649	5,410,939	2,356,349	726,698	3,658,550	394,724	13,192,909
年內增置	-	10,988	71,829	-	215,920	-	298,737
年內減少/撇銷	-	(8,560)	(25,846)	-	(85,754)	-	(120,160)
於2003年3月31日之結餘	645,649	5,413,367	2,402,332	726,698	3,788,716	394,724	13,371,486
<b>撇銷之累計數目</b>							
於2002年4月1日之結餘	645,648	5,410,938	2,356,348	726,697	3,658,549	394,723	13,192,903
在收支結算表及基本設 施儲備撇銷之數目	-	10,988	71,829	-	215,920	-	298,737
年內減少/撇銷	-	(8,560)	(25,846)	-	(85,754)	-	(120,160)
於2003年3月31日之結餘	645,648	5,413,366	2,402,331	726,697	3,788,715	394,723	13,371,480
<b>帳面淨值</b>							
於2003年3月31日之結餘	1	1	1	1	1	1	6
於2002年3月31日之結餘	1	1	1	1	1	1	1

## 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 2002	645,649	5,410,939	2,356,349	726,698	3,658,550	394,724	13,192,909
Additions	-	10,988	71,829	-	215,920	-	298,737
Disposals/written off	-	(8,560)	(25,846)	-	(85,754)	-	(120,160)
At 31st March 2003	645,649	5,413,367	2,402,332	726,698	3,788,716	394,724	13,371,486
<b>Accumulated amounts written off</b>							
At 1st April 2002	645,648	5,410,938	2,356,348	726,697	3,658,549	394,723	13,192,903
Written off to income and expenditure account and capital reserve	-	10,988	71,829	-	215,920	-	298,737
Disposals/written off	-	(8,560)	(25,846)	-	(85,754)	-	(120,160)
At 31st March 2003	645,648	5,413,366	2,402,331	726,697	3,788,715	394,723	13,371,480
<b>Net book value</b>							
At 31st March 2003	1	1	1	1	1	1	6
At 31st March 2002	1	1	1	1	1	1	1

## 帳目附註

## 5. 應收政府的約滿酬金撥款

	2003 港幣	2002 港幣
於4月1日之結餘	5,243,096	4,106,091
撥出約滿酬金準備	8,436,727	8,515,005
已收政府約滿酬金撥款	(7,720,479)	(7,378,000)
	<u>5,959,344</u>	<u>5,243,096</u>

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：

	2003 港幣	2002 港幣
法律費用的準備		
於4月1日之結餘	347,341	3,607,619
撥出準備	6,121,471	1,910,033
財政年度已支付之金額	(3,643,334)	(5,170,311)
	<u>2,825,478</u>	<u>347,341</u>

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

	2003 港幣	2002 港幣
於4月1日之結餘	967,439	777,749
政府資本補助	2,919,075	962,000
財政年度已使用之結餘	(1,020,855)	(772,310)
	<u>2,865,659</u>	<u>967,439</u>

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

## Notes to the Accounts

## 5. Gratuity subvention receivable from Government

	2003 HK\$	2002 HK\$
At 1st April	5,243,096	4,106,091
Provision made for staff gratuity	8,436,727	8,515,005
Gratuity Subvention received from Government	(7,720,479)	(7,378,000)
	<u>5,959,344</u>	<u>5,243,096</u>

This represents funds to be reimbursed by the Government 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:

	2003 HK\$	2002 HK\$
Provision for legal fees		
At 1st April	347,341	3,607,619
Provisions made	6,121,471	1,910,033
Amount paid during the year	(3,643,334)	(5,170,311)
	<u>2,825,478</u>	<u>347,341</u>

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

## 7. Capital subvention fund

	2003 HK\$	2002 HK\$
At 1st April	967,439	777,749
Government capital subventions	2,919,075	962,000
Amount utilised during the year	(1,020,855)	(772,310)
	<u>2,865,659</u>	<u>967,439</u>

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2001年4月1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
由去年應付政府的補助盈餘撥入	-	1,603,000	6,601,907	8,204,907
財政年度已使用/支付之金額	(156,400)	(2,300,000)	(823,902)	(3,280,302)
於2003年3月31日之結餘	886,266	2,544,045	7,778,005	11,208,316

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

	2003 港幣	2002 港幣
於4月1日之結餘	173,028	168,433
撥出準備	13,448	4,595
支付	(44,403)	-
於3月31日之結餘	142,073	173,028

## (b) 職員約滿酬金的準備

	2003 港幣	2002 港幣
於4月1日之結餘	16,844,610	10,713,993
撥出準備	8,436,727	8,515,005
財政年度已支付之金額	(19,321,993)	(2,384,388)
於3月31日之結餘	5,959,344	16,844,610
減：包括在流動負債的一年內到期之金額	(3,370,346)	(14,703,185)
長期部份	2,588,998	2,141,425

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 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
Transfer from last year's subvention surplus account payable to Government	-	1,603,000	6,601,907	8,204,907
Amount utilised during the year	(156,400)	(2,300,000)	(823,902)	(3,280,302)
At 31st March 2003	886,266	2,544,045	7,778,005	11,208,316

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

	2003 HK\$	2002 HK\$
At 1st April	173,028	168,433
Provisions made	13,448	4,595
Payment made	(44,403)	-
At 31st March	142,073	173,028

## (b) Provision for staff gratuity

	2003 HK\$	2002 HK\$
At 1st April	16,844,610	10,713,993
Provisions made	8,436,727	8,515,005
Amount paid during the year	(19,321,993)	(2,384,388)
At 31st March	5,959,344	16,844,610
Less: amount due within one year included in current liabilities	(3,370,346)	(14,703,185)
Long term portion	2,588,998	2,141,425

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.

## 帳目附註

## 10. 預收政府補助

預收的政府補助，是有關各項於年終後才提供的服務。去年的結餘，是預收有關製作一個已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

去年的金額是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到為指定用途而設的儲備帳。如有不獲批准保留在委員會儲備帳的餘額，將用作抵銷政府給予委員會隨後的補助。經政府批准後，本年度已將港幣8,204,907元撥入法律訴訟儲備及一般儲備(註8)。

## 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：

	2003 港幣	2002 港幣
一年內	3,560,088	3,039,894
一年之外及五年內	2,670,066	-
	<u>6,230,154</u>	<u>3,039,894</u>

## 13. 現金流動表附註

## (a) 營運活動現金(流出)/流入淨額與財政年度淨業績之對帳表

	2003 港幣	2002 港幣
財政年度淨業績	-	-
盈餘之資本開支	142,337	920,932
一般儲備之使用	(823,902)	-
法律訴訟儲備之使用	(2,300,000)	-
資本補助基金之支出	(1,020,855)	(772,310)
利息收入	(567,166)	(956,425)
扣除營運資金變動前之經營虧損	(4,569,586)	(807,803)
應收政府的約滿酬金撥款之增長	(716,248)	(1,137,005)
應收政府的未使用年假撥款之增長	(1,661,476)	-
其他應收帳款、按金及預付款項之減少/(增長)	321,153	(10,645)
應付帳項、準備及應計費用之增長/(減少)	2,402,429	(6,080,897)
職員約滿酬金的準備之(減少)/增長	(10,885,266)	6,130,617
未使用年假的準備之增長	1,661,476	-
預收政府補助之(減少)/增長	(81,708)	1,440,000
應付政府的補助盈餘帳之(減少)/增長	(75,000)	8,279,907
長期服務金及遣散費的準備之(減少)/增長	(30,955)	4,595
營運活動現金(流出)/流入淨額	<u>(13,635,181)</u>	<u>7,818,769</u>

## Notes to the Accounts

## 10. Government subvention received in advance

The subvention is received in advance in connection with various services to be provided after year end. Last year balance was received in advance for the production of a television programme which was launched in March 2003.

## 11. Subvention surplus account payable to Government

Last year amount represented the excess of the surplus of income over expenditure. The Commission might transfer a certain amount of the surplus to its designated reserves upon the approval of the Government. The remaining portion, if any, which is not allowed to be kept as the Commission's reserves will be offset against the subsequent subvention paid by the Government to the Commission. Upon approval by the Government, HK\$8,204,907 was transferred to legal litigation reserve and general reserve in the current year (Note 8).

## 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:

	2003 HK\$	2002 HK\$
Not later than one year	3,560,088	3,039,894
Later than one year and not later than five years	2,670,066	-
	<u>6,230,154</u>	<u>3,039,894</u>

## 13. Notes to the cash flow statement

## (a) Reconciliation of net results for the year to net cash (outflow)/inflow from operating activities

	2003 HK\$	2002 HK\$
Net results for the year	-	-
Capital expenses included in results	142,337	920,932
Expenditure utilised in general reserve	(823,902)	-
Expenditure utilised in legal litigation reserve	(2,300,000)	-
Expenditure utilised in capital subvention fund	(1,020,855)	(772,310)
Interest income	(567,166)	(956,425)
Operating loss before working capital changes	(4,569,586)	(807,803)
Increase in gratuity subvention receivable from Government	(716,248)	(1,137,005)
Increase in unutilised annual leave subvention receivable from Government	(1,661,476)	-
Decrease/(increase) in other receivables, deposits and prepayments	321,153	(10,645)
Increase/(decrease) in accounts payable, provisions and accruals	2,402,429	(6,080,897)
(Decrease)/increase in provision for staff gratuity	(10,885,266)	6,130,617
Increase in provision for unutilised annual leave	1,661,476	-
(Decrease)/increase in Government subvention received in advance	(81,708)	1,440,000
(Decrease)/increase in subvention surplus account payable to Government	(75,000)	8,279,907
(Decrease)/increase in provision for long service and severance payment	(30,955)	4,595
Net cash (outflow)/inflow from operating activities	<u>(13,635,181)</u>	<u>7,818,769</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	
	2003 港幣	2002 港幣
於4月1日之結餘	967,439	777,749
政府資本補助之現金流入	2,919,075	962,000
財政年度已使用之金額	(1,020,855)	(772,310)
	<hr/>	<hr/>
於3月31日之結餘	2,865,659	967,439
	<hr/> <hr/>	<hr/> <hr/>

### (c) 重大非現金交易

於財政年度間，政府已批准將去年應付政府的補助盈餘帳中的港幣8,204,907元撥入本年的法律訴訟儲備及一般儲備(註8)。

## 14. 帳目核准

此帳目由委員會委員於二零零三年九月十八日核准。

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

	Capital subvention fund	
	2003 HK\$	2002 HK\$
At 1st April	967,439	777,749
Cash inflow from government capital subvention	2,919,075	962,000
Amount utilised during the year	(1,020,855)	(772,310)
	<hr/>	<hr/>
At 31st March	2,865,659	967,439
	<hr/> <hr/>	<hr/> <hr/>

### (c) Major non-cash transactions

During the year, the Government has approved a transfer of HK\$8,204,907 from last year's subvention surplus account payable to Government to the legal litigation reserve and general reserve in current year (Note 8).

## 14. Approval of accounts

The accounts were approved by the Commission Members on 18 September 2003.