

平等機會委員會 截至2004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48至第71頁之帳目，該等帳目乃按照香港普遍採納之會計原則編製。

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，並按照我們已同意的聘約條款的規定，僅向整體委員會報告。除此以外，我們的報告書不可用作其他用途。我們概不就本報告書的內容，對任何其他人士負責或承擔法律責任。

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。審核範圍包括以抽樣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二零零四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業績及現金流量。

羅兵咸永道會計師事務所
香港執業會計師

香港，二零零四年十一月三日

Equal Opportunities Commission Statement of Accounts for the Year Ended 31st March 2004

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 48 to 71 which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

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 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.

Basis of opinion

We conducted our audit in accordance with Statements of Auditing Standards issued by the Hong Kong Institute of Certified Public 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 2004 and of its results and cash flows for the year then ended.

PricewaterhouseCoopers
Certified Public Accountants

Hong Kong, 3 November 2004

收支結算表

截至2004年3月31日止財政年度

	附註	2004 港幣	2003 港幣
收入及收益			
政府補助		78,074,380	80,042,432
法律訴訟費用的補償		-	2,220,000
利息收入		233,758	567,166
雜項收入		560,917	649,421
		<u>78,869,055</u>	<u>83,479,019</u>
		- - - - -	- - - - -
支出			
職員薪酬		40,450,045	43,965,366
職員約滿酬金、其他福利及津貼		14,843,427	17,081,444
未使用年假的準備之增長		223,108	1,661,476
法律費用		820,893	6,121,471
宣傳及公眾教育支出		3,924,062	5,450,769
經費來自資本補助基金的宣傳及公眾教育支出	8	(218,414)	-
研究計劃及教材資料套		346,055	172,652
租金及差餉		5,447,527	5,431,064
傢俬及設備		3,238,886	142,338
經費來自資本補助基金的傢俬及設備	8	(2,370,000)	-
職員培訓、外訪及會議		254,522	598,151
網頁及影片寄存費用		98,290	96,768
培訓工作坊費用		63,893	44,589
其他一般行政費用		2,498,589	2,712,931
		<u>69,620,883</u>	<u>83,479,019</u>
		- - - - -	- - - - -
財政年度盈餘			
	3	9,248,172	-
由一般儲備撥入	7	1,324,190	-
轉至應付政府的補助盈餘帳	11	(10,572,362)	-
		<u>-</u>	<u>-</u>
盈餘結轉			
		<u>-</u>	<u>-</u>

Statement of Income and Expenditure for the Year Ended 31st March 2004

	Note	2004 HK\$	2003 HK\$
INCOME AND REVENUE			
Government subventions		78,074,380	80,042,432
Reimbursement of costs from legal litigation		-	2,220,000
Interest income		233,758	567,166
Sundry income		560,917	649,421
		<u>78,869,055</u>	<u>83,479,019</u>
		- - - - -	- - - - -
EXPENDITURE			
Staff salaries		40,450,045	43,965,366
Staff gratuity, other benefits and allowances		14,843,427	17,081,444
Increase in provision for unutilised annual leave		223,108	1,661,476
Legal fees		820,893	6,121,471
Publicity and public education expenses		3,924,062	5,450,769
Publicity and public education expenses financed by capital subvention fund	8	(218,414)	-
Research projects and training modules		346,055	172,652
Rent and rates		5,447,527	5,431,064
Furniture and equipment		3,238,886	142,338
Furniture and equipment financed by capital subvention fund	8	(2,370,000)	-
Staff training, overseas visits and conferences		254,522	598,151
Website development and video hosting expenses		98,290	96,768
Training workshop expenses		63,893	44,589
Other general and administrative expenses		2,498,589	2,712,931
		<u>69,620,883</u>	<u>83,479,019</u>
		= = = = =	= = = = =
Surplus for the year	3	9,248,172	-
Transfer from general reserve	7	1,324,190	-
Transfer to subvention surplus account payable to Government	11	(10,572,362)	-
Surplus carried forward		<u>-</u>	<u>-</u>
		=====	=====

資產負債表

2004年3月31日

	附註	2004 港幣	2003 港幣
非流動資產			
固定資產	4	6	6
應收政府的約滿酬金補助	5	5,601,359	5,959,344
		<u>5,601,365</u>	<u>5,959,350</u>
		-----	-----
流動資產			
應收政府的未使用年假補助		1,884,584	1,661,476
其他應收帳款、按金及預付款項		633,882	375,619
銀行結存及現金		27,736,800	20,918,245
		<u>30,255,266</u>	<u>22,955,340</u>
		-----	-----
流動負債			
應付帳項、準備及應計費用	6	3,875,389	5,719,530
職員約滿酬金的準備	9(b)	1,240,196	3,370,346
未使用年假的準備		1,884,584	1,661,476
預收政府補助	10	745,035	1,358,292
應付政府的補助盈餘帳	11	10,572,362	-
		<u>18,317,566</u>	<u>12,109,644</u>
		-----	-----
淨流動資產		<u>11,937,700</u>	<u>10,845,696</u>
		-----	-----
		<u>17,539,065</u>	<u>16,805,046</u>
		=====	=====
亦即：			
其他儲備	7	9,884,126	11,208,316
盈餘及虧損帳		-	-
資本補助基金	8	-	2,865,659
		<u>9,884,126</u>	<u>14,073,975</u>
		=====	=====
長期服務金及遣散費的準備	9(a)	166,080	142,073
職員約滿酬金的準備	9(b)	7,211,614	2,588,998
資本補助基金	8	277,245	-
		<u>17,539,065</u>	<u>16,805,046</u>
		=====	=====

朱楊珀瑜女士 B.B.S.
委員會主席

楊港興先生 B.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 2004

	Note	2004 HK\$	2003 HK\$
NON CURRENT ASSETS			
Fixed assets	4	6	6
Gratuity subvention receivable from Government	5	5,601,359	5,959,344
		<u>5,601,365</u>	<u>5,959,350</u>
		-----	-----
CURRENT ASSETS			
Unutilised annual leave subvention receivable from Government		1,884,584	1,661,476
Other receivables, deposits and prepayments		633,882	375,619
Bank balances and cash		27,736,800	20,918,245
		<u>30,255,266</u>	<u>22,955,340</u>
		-----	-----
CURRENT LIABILITIES			
Accounts payable, provisions and accruals	6	3,875,389	5,719,530
Provision for staff gratuity	9(b)	1,240,196	3,370,346
Provision for unutilised annual leave		1,884,584	1,661,476
Government subvention received in advance	10	745,035	1,358,292
Subvention surplus account payable to Government	11	10,572,362	-
		<u>18,317,566</u>	<u>12,109,644</u>
		-----	-----
NET CURRENT ASSETS			
		11,937,700	10,845,696
		-----	-----
		<u>17,539,065</u>	<u>16,805,046</u>
		=====	=====
Represented by:			
OTHER RESERVES			
	7	9,884,126	11,208,316
SURPLUS AND DEFICIT ACCOUNT			
		-	-
CAPITAL SUBVENTION FUND			
	8	-	2,865,659
		<u>9,884,126</u>	<u>14,073,975</u>
		-----	-----
Provision for long service and severance payments	9(a)	166,080	142,073
Provision for staff gratuity	9(b)	7,211,614	2,588,998
Capital subvention fund	8	277,245	-
		<u>17,539,065</u>	<u>16,805,046</u>
		=====	=====

Mrs. Patricia CHU YEUNG Pak-yu B.B.S.
Chairperson of the Commission

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

Ms. Kerrie TENG Yee-san
Accountant

資金變動表

截至2004年3月31日止財政年度

	收支結算表 港幣	其他儲備 港幣 (註7)	資本 補助基金 港幣 (註8)	總數 港幣
於2002年4月1日	-	6,283,711	967,439	7,251,150
財政年度之政府資本補助	-	-	2,919,075	2,919,075
由前年應付政府的補助盈餘帳撥入	-	8,204,907	-	8,204,907
財政年度已使用之金額	-	(3,280,302)	(1,020,855)	(4,301,157)
於2003年3月31日及2003年4月1日	-	11,208,316	2,865,659	14,073,975
重新分類	-	-	(2,865,659)	(2,865,659)
財政年度盈餘	9,248,172	-	-	9,248,172
由一般儲備撥入	1,324,190	(1,324,190)	-	-
轉至應付政府的補助盈餘帳	(10,572,362)	-	-	(10,572,362)
於2004年3月31日	-	9,884,126	-	9,884,126

Statement of Changes in Funds for the Year Ended 31st March 2004

	Statement of Income and Expenditure HK\$	Other Reserves HK\$ (Note 7)	Capital Subvention Fund HK\$ (Note 8)	Total HK\$
At 1st April 2002	-	6,283,711	967,439	7,251,150
Government capital subvention during the year	-	-	2,919,075	2,919,075
Transfer from previous year's subvention surplus account payable to Government	-	8,204,907	-	8,204,907
Amount utilised during the year	-	(3,280,302)	(1,020,855)	(4,301,157)
At 31st March 2003 and 1st April 2003	-	11,208,316	2,865,659	14,073,975
Reclassified	-	-	(2,865,659)	(2,865,659)
Surplus for the year	9,248,172	-	-	9,248,172
Transfer from general reserve	1,324,190	(1,324,190)	-	-
Transfer to subvention surplus account payable to Government	(10,572,362)	-	-	(10,572,362)
At 31st March 2004	-	9,884,126	-	9,884,126

現金流動表

截至2004年3月31日止財政年度

	附註	2004 港幣	2003 港幣
營運活動現金流入/ (流出)淨額	13(a)	7,651,241	(13,635,181)
		-----	-----
投資活動			
已收利息		233,758	567,166
購置固定資產		(1,066,444)	(298,737)
		-----	-----
投資活動現金(流出)/ 流入淨額		(832,686)	268,429
		-----	-----
融資前之現金流入/ (流出)淨額		6,818,555	(13,366,752)
		-----	-----
融資活動			
政府資本補助	13(b)	-	2,919,075
		-----	-----
融資活動現金流入淨額		-	2,919,075
		-----	-----
現金及現金等值之增加/ (減少)		6,818,555	(10,447,677)
年初之現金及現金等值		20,918,245	31,365,922
		-----	-----
年末之現金及現金等值		27,736,800	20,918,245
		=====	=====
現金及現金等值結存分析：			
銀行結存及現金		27,736,800	20,918,245
		=====	=====

Cash Flow Statement for the Year Ended 31st March 2004

	Note	2004 HK\$	2003 HK\$
Net cash inflow/(outflow) from operating activities	13(a)	7,651,241	(13,635,181)
		-----	-----

Investing activities

Interest received		233,758	567,166
Purchase of fixed assets		(1,066,444)	(298,737)
		-----	-----
Net cash (outflow)/inflow from investing activities		(832,686)	268,429
		-----	-----
Net cash inflow/(outflow) before financing		6,818,555	(13,366,752)
		-----	-----

Financing activities

Government capital subvention	13(b)	-	2,919,075
		-----	-----
Net cash inflow from financing activities		-	2,919,075
		-----	-----
Increase/(decrease) in cash and cash equivalents		6,818,555	(10,447,677)
Cash and cash equivalents at the beginning of year		20,918,245	31,365,922
		-----	-----
Cash and cash equivalents at the end of year		27,736,800	20,918,245
		=====	=====

Analysis of balances of cash and cash equivalents:

Bank balances and cash		27,736,800	20,918,245
		=====	=====

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及香港會計師公會所頒佈之會計準則擬定。

(b) 收益的確認

(i) 政府補助收入是以應計制確認。

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

與購置固定資產有關的政府補助已包括在資本補助基金內，並在配合有關資產的折舊費用時將收入記入收支結算表上。

(ii) 法律訴訟費用的補償是以確立收款的權利時確認。

(iii) 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。

(iv) 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，已於購置年度在收支結算表中撇帳。

Notes to the Accounts

1. Legal status

The 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 payment 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 Institute of Certified Public Accountants.

(b) Revenue recognition

- (i) Income from government subvention is recognised on an accruals basis.

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

Government subventions relating to the purchase of fixed assets are included in the capital subvention fund and are credited to the statement of income and expenditure as income to match with the depreciation charge of the related assets.

- (ii) Reimbursement of costs from legal litigation is recognised when the right to receive payment is established.
- (iii) Interest income is recognised on a time proportion basis, taking into account the principal amounts outstanding and the interest rates applicable.
- (iv) Sundry income is recognised on an accruals basis.

(c) Fixed assets

The Commission, as a non-profit making organisation, is exempt from compliance with Statement of Standard Accounting Practice ("SSAP") No. 17 "Property, plant and equipment" issued by the Hong Kong Institute of Certified Public 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 statement of income and expenditure.

帳目附註

(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。

(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。

3. 財政年度盈餘

	2004 港幣	2003 港幣
年內盈餘已扣除下列項目：		
固定資產之撇銷		
- 經費來自政府資本補助	197,558	-
- 經費來自其他政府補助	868,886	142,337
營業租約 - 土地及樓宇	5,447,527	5,431,064
核數師酬金	25,560	23,660
	<u> </u>	<u> </u>

Notes to the Accounts

(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 where 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.

(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. Surplus for the year

	2004 HK\$	2003 HK\$
Surplus for the year is stated after charging the following:		
Fixed assets written off		
- financed by government capital subventions	197,558	-
- financed by other government subventions	868,886	142,337
Operating leases - land and buildings	5,447,527	5,431,064
Auditors' remuneration	25,560	23,660
	<u> </u>	<u> </u>

帳目附註

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
成本							
於2003年4月1日	645,649	5,413,367	2,402,332	726,698	3,788,716	394,724	13,371,486
年內增置	-	130,032	805,253	-	131,159	-	1,066,444
年內減少/ 撇銷	-	-	(80,037)	-	(19,115)	-	(99,152)
於2004年3月31日	645,649	5,543,399	3,127,548	726,698	3,900,760	394,724	14,338,778
撇銷之累計數目							
於2003年4月1日	645,648	5,413,366	2,402,331	726,697	3,788,715	394,723	13,371,480
年內撇銷	-	130,032	805,253	-	131,159	-	1,066,444
年內減少/ 撇銷	-	-	(80,037)	-	(19,115)	-	(99,152)
於2004年3月31日	645,648	5,543,398	3,127,547	726,697	3,900,759	394,723	14,338,772
帳面淨值							
於2004年3月31日	1	1	1	1	1	1	6
於2003年3月31日	1	1	1	1	1	1	6

5. 應收政府的約滿酬金補助

	2004 港幣	2003 港幣
於4月1日	5,959,344	5,243,096
撥出約滿酬金準備	6,826,015	8,436,727
已收政府約滿酬金補助	(7,184,000)	(7,720,479)
於3月31日	5,601,359	5,959,344

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。

Notes to the Accounts

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\$
Cost							
At 1st April 2003	645,649	5,413,367	2,402,332	726,698	3,788,716	394,724	13,371,486
Additions	-	130,032	805,253	-	131,159	-	1,066,444
Disposals/written off	-	-	(80,037)	-	(19,115)	-	(99,152)
At 31st March 2004	645,649	5,543,399	3,127,548	726,698	3,900,760	394,724	14,338,778
Accumulated amounts written off							
At 1st April 2003	645,648	5,413,366	2,402,331	726,697	3,788,715	394,723	13,371,480
Written off for the year	-	130,032	805,253	-	131,159	-	1,066,444
Disposals/written off	-	-	(80,037)	-	(19,115)	-	(99,152)
At 31st March 2004	645,648	5,543,398	3,127,547	726,697	3,900,759	394,723	14,338,772
Net book value							
At 31st March 2004	1	1	1	1	1	1	6
At 31st March 2003	1	1	1	1	1	1	6

5. Gratuity subvention receivable from government

	2004 HK\$	2003 HK\$
At 1st April	5,959,344	5,243,096
Provision made for staff gratuity	6,826,015	8,436,727
Gratuity subvention received from Government	(7,184,000)	(7,720,479)
At 31st March	5,601,359	5,959,344

This represents funds to be reimbursed by the Government in respect of gratuity payments to staff of the Commission.

帳目附註

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：

法律費用的準備

	2004 港幣	2003 港幣
於4月1日	2,825,478	347,341
撥出準備	820,893	6,121,471
財政年度已支付之金額	(2,215,671)	(3,643,334)
於3月31日	1,430,700	2,825,478

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. 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2002年4月1日	1,042,666	3,241,045	2,000,000	6,283,711
由前年應付政府的 補助盈餘帳撥入	-	1,603,000	6,601,907	8,204,907
財政年度已使用之金額	(156,400)	(2,300,000)	(823,902)	(3,280,302)
於2003年3月31日及 2003年4月1日	886,266	2,544,045	7,778,005	11,208,316
撥入收支結算表	-	-	(1,324,190)	(1,324,190)
於2004年3月31日	886,266	2,544,045	6,453,815	9,884,126

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。

儲備基金在配合支出下的有關成本時撥入收支結算表上。在以前年度，有關成本計入其他儲備的變動。

Notes to the Accounts

6. Accounts payable, provisions and accruals

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

Provision for legal fees

	2004 HK\$	2003 HK\$
At 1st April	2,825,478	347,341
Provisions made	820,893	6,121,471
Amount paid during the year	(2,215,671)	(3,643,334)
At 31st March	1,430,700	2,825,478

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. Other reserves

	Capital reserve HK\$	Legal litigation reserve HK\$	General reserve HK\$	Total HK\$
At 1st April 2002	1,042,666	3,241,045	2,000,000	6,283,711
Transfer from previous 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 and at 1st April 2003	886,266	2,544,045	7,778,005	11,208,316
Transfer to the statement of income and expenditure	-	-	(1,324,190)	(1,324,190)
At 31st March 2004	886,266	2,544,045	6,453,815	9,884,126

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.

The reserve funds are transferred to the statement of income and expenditure to match the related costs included under expenditure. In previous years, the related costs were dealt with as a movement in other reserves.

帳目附註

8. 資本補助基金

	宣傳及 公眾教育 策略 顧問服務 港幣	為不同界別 製作的 教材資料 港幣	增加 辦公室的 設立成本 港幣	「同值同酬」 研究及 教育計劃 港幣	總數 港幣
於2002年4月1日	472,124	-	-	495,315	967,439
已收非經常性的政府補助	-	440,000	2,450,000	29,075	2,919,075
開支	(472,124)	-	(80,000)	(468,731)	(1,020,855)
於2003年3月31日及 2003年4月1日	-	440,000	2,370,000	55,659	2,865,659
轉至收支結算表作收入以配合：					
- 經費來自政府資本補助的 固定資產折舊	-	-	(197,558)	-	(197,558)
- 傢俬及設備的其他費用	-	-	(2,172,442)	-	(2,172,442)
- 宣傳及公眾教育支出	-	(218,414)	-	-	(218,414)
總數	-	(218,414)	(2,370,000)	-	(2,588,414)
於2004年3月31日	-	221,586	-	55,659	277,245

資本補助基金指為特定計劃已收的非經常性政府資本補助但未使用的結餘，基金在配合有關成本時放行為收入並記入收支結算表上。在以前年度，已收的基金不是在配合有關成本時在收支結算表上確認為收入，而是把有關成本計入為資本補助基金的變動。

Notes to the Accounts

8. Capital subvention fund

	Publicity and public education strategies consultancy services HK\$	Sector targeted training materials HK\$	Setting up costs for additional office HK\$	Research and educational projects on equal pay for work of equal value HK\$	Total HK\$
At 1st April 2002	472,124	-	-	495,315	967,439
Non-recurrent Government subventions received	-	440,000	2,450,000	29,075	2,919,075
Expenditure - Expenses	(472,124)	-	(80,000)	(468,731)	(1,020,855)
At 31st March 2003 and 1st April 2003	-	440,000	2,370,000	55,659	2,865,659
Transfer to the statement of income and expenditure as income to match with:					
- Depreciation of fixed assets financed by government capital subventions	-	-	(197,558)	-	(197,558)
- Other charges in furniture and equipment	-	-	(2,172,442)	-	(2,172,442)
- Publicity and public education expenses	-	(218,414)	-	-	(218,414)
Total	-	(218,414)	(2,370,000)	-	(2,588,414)
At 31st March 2004	-	221,586	-	55,659	277,245

The capital subvention fund represents the unutilised balance of non-recurrent government capital subvention received for special projects. The funds are released to the statement of income and expenditure as income to match the related costs. In previous years, instead of recognising the funds received as income to match the related costs in the statement of income and expenditure, these related costs were dealt with as a movement in the capital subvention fund.

帳目附註

9 長期負債

(a) 長期服務金及遣散費的準備

	2004 港幣	2003 港幣
於4月1日	142,073	173,028
撥出準備	24,007	13,448
財政年度已支付之金額	-	(44,403)
於3月31日	166,080	142,073

(b) 職員約滿酬金的準備

	2004 港幣	2003 港幣
於4月1日	5,959,344	16,844,610
撥出準備	6,826,015	8,436,727
財政年度已支付之金額	(4,333,549)	(19,321,993)
於3月31日	8,451,810	5,959,344
減:包括在流動負債的一年內到期之金額	(1,240,196)	(3,370,346)
長期部份	7,211,614	2,588,998

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。

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。

11 應付政府的補助盈餘帳

經政府批准後，委員會可將盈餘的一定金額保留到儲備帳。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。於財政年度間，收入減支出後的盈餘已撥入應付政府的補助盈餘帳。委員會已向政府申請保留盈餘，到本報告日還未定案。

Notes to the Accounts

9 Long term liabilities

(a) Provision for long service and severance payment

	2004 HK\$	2003 HK\$
At 1st April	142,073	173,028
Provisions made	24,007	13,448
Amount paid during the year	-	(44,403)
At 31st March	<u>166,080</u>	<u>142,073</u>

(b) Provision for staff gratuity

	2004 HK\$	2003 HK\$
At 1st April	5,959,344	16,844,610
Provisions made	6,826,015	8,436,727
Amount paid during the year	(4,333,549)	(19,321,993)
At 31st March	<u>8,451,810</u>	<u>5,959,344</u>
Less: amount due within one year included in current liabilities	<u>(1,240,196)</u>	<u>(3,370,346)</u>
Long term portion	<u>7,211,614</u>	<u>2,588,998</u>

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.

10 Government subvention received in advance

The subvention is received in advance in connection with various services to be provided after year end.

11 Subvention surplus account payable to Government

The Commission may transfer a certain amount of the surplus to its 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. During the year, the excess of the surplus of income over expenditure is transferred to subvention surplus account payable to Government. The Commission has applied to Government for the retention of this surplus but this has not been finalised up to the date of this report.

帳目附註

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：

	2004 港幣	2003 港幣
一年內	2,670,066	3,560,088
一年之外及五年內	-	2,670,066
	<u>2,670,066</u>	<u>6,230,154</u>

13 現金流動表附註

(a) 營運活動現金流入/(流出)淨額與財政年度盈餘之對帳表

	2004 港幣	2003 港幣
財政年度盈餘	9,248,172	-
財政年度的固定資產撇銷	1,066,444	142,337
轉至應付政府的補助盈餘帳	(10,572,362)	-
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)
利息收入	(233,758)	(567,166)
扣除營運資金變動前之經營虧損	(491,504)	(4,569,586)
應收政府的約滿酬金補助之減少/(增長)	357,985	(716,248)
應收政府的未使用年假補助之增長	(223,108)	(1,661,476)
其他應收帳款、按金及預付款項之(增長)/減少	(258,263)	321,153
應付帳項、準備及應計費用之(減少)/增長	(1,844,141)	2,402,429
職員約滿酬金的準備之增長/(減少)	2,492,466	(10,885,266)
未使用年假的準備之增長	223,108	1,661,476
預收政府補助之減少	(613,257)	(81,708)
應付政府的補助盈餘帳之增長/(減少)	10,572,362	(75,000)
資本補助基金之減少	(2,588,414)	-
長期服務金及遣散費的準備之增長/(減少)	24,007	(30,955)
營運活動現金流入/(流出)淨額	<u>7,651,241</u>	<u>(13,635,181)</u>

Notes to the Accounts

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:

	2004 HK\$	2003 HK\$
Not later than one year	2,670,066	3,560,088
Later than one year and not later than five years	-	2,670,066
	<u>2,670,066</u>	<u>6,230,154</u>

13 Notes to the cash flow statement

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

	2004 HK\$	2003 HK\$
Surplus for the year	9,248,172	-
Fixed assets written off for the year	1,066,444	142,337
Transferred to subvention surplus account payable to Government	(10,572,362)	-
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)
Interest income	(233,758)	(567,166)
Operating loss before working capital changes	<u>(491,504)</u>	<u>(4,569,586)</u>
Decrease/(increase) in gratuity subvention receivable from Government	357,985	(716,248)
Increase in unutilised annual leave subvention receivable from Government	(223,108)	(1,661,476)
(Increase)/decrease in other receivables, deposits and prepayments	(258,263)	321,153
(Decrease)/increase in accounts payable, provisions and accruals	(1,844,141)	2,402,429
Increase/(decrease) in provision for staff gratuity	2,492,466	(10,885,266)
Increase in provision for unutilised annual leave	223,108	1,661,476
Decrease in Government subvention received in advance	(613,257)	(81,708)
Increase/(decrease) in subvention surplus account payable to Government	10,572,362	(75,000)
Decrease in capital subvention fund	(2,588,414)	-
Increase/(decrease) in provision for long service and severance payment	24,007	(30,955)
Net cash inflow/(outflow) from operating activities	<u>7,651,241</u>	<u>(13,635,181)</u>

帳目附註

(b) 財政年度融資變動分析

	資本補助基金	
	2004 港幣	2003 港幣
於4月1日	2,865,659	967,439
撥入其他負債	(2,865,659)	-
政府補助之現金流入	-	2,919,075
財政年度已使用之金額	-	(1,020,855)
於3月31日	-	2,865,659

14 帳目核准

此帳目由委員會委員於二零零四年十一月三日核准。

Notes to the Accounts

(b) Analysis of changes in financing during the year

	Capital subvention fund	
	2004	2003
	HK\$	HK\$
At 1st April	2,865,659	967,439
Transfer to other liabilities	(2,865,659)	-
Cash inflow from government grant	-	2,919,075
Amount utilised during the year	-	(1,020,855)
At 31st March	-	2,865,659

14 Approval of accounts

The accounts were approved by the Commission Members on 3 November 2004.