

Appendix 6 附錄六

Financial Statements 財政報告

核數師報告書

本核數師已完成審核刊於49頁至第56頁按照香港公認會計原則及詳列於附註第三點之主要會計政策所編製的財務報表。

僱員再培訓局及核數師的責任

僱員再培訓局須負責保存適當的記錄及編製真實而公正之財務報表。在編製該等財務報表時，必須貫徹地選擇及採用合適的會計政策。

我們的責任是根據我們審核工作的結果，對該等財務報表作出獨立意見，並只按僱員再培訓條例第十一條第二節之規定，向貴法團提交報告。我們不接納就此報告內容向任何其他人士負責。

意見的基礎

我們是按照香港會計師公會頒佈的核數準則實行審核工作。審核範圍包括以抽查方式查核與財務報表所載數額及披露事項有關的憑證，亦包括評估僱員再培訓局於編製該等財務報表時所作的重大估計和判斷、所釐定的會計政策是否適合僱員再培訓局的具體情況、及有否貫徹地運用並足夠披露該等會計政策。

我們在策劃和進行審核工作時，均以取得一切我們認為必需的資料及解釋為目標，使我們能獲得充份的憑證，就該等財務報表是否存有重要錯誤陳述，作出合理的確定。在作出意見時，我們亦已衡量該等財務報表所載資料在整體上是否足夠。我們相信，我們的審核工作已為下列意見建立合理的基礎。

意見

我們認為，上述的財務報表均真實而公正地反映僱員再培訓局於2003年3月31日的財政狀況及貴法團截至該日止年度的赤字及現金流動，並已按照僱員再培訓條例而適當地編製。

德勤、關黃陳方會計師行

香港執業會計師
香港，2003年9月9日

AUDITORS' REPORT

We have audited the financial statements on pages 49 to 56 which have been prepared in accordance with accounting principles generally accepted in Hong Kong and in accordance with the accounting policies as set out in note 3 to the financial statements.

Respective responsibilities of Employees Retraining Board and auditors

The Employees Retraining Board is responsible for keeping proper books and records and to prepare financial statements which give a true and fair view. In preparing financial statements 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 financial statements and to report our opinion solely to you, as a body, in accordance with Section 11 (2) of the Employees Retraining Ordinance, 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 Society of Accountants. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Employees Retraining Board in the preparation of the financial statements, and of whether the accounting policies are appropriate to the Employees Retraining Board's circumstances, 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 financial statements are free from material misstatement. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements. We believe that our audit provides a reasonable basis for our opinion.

Opinion

In our opinion the financial statements give a true and fair view of the state of the Employees Retraining Board's affairs as at 31st March, 2003 and of its deficit and cash flows for the year then ended and have been properly prepared in accordance with the Employees Retraining Ordinance.

Deloitte Touche Tohmatsu

Certified Public Accountants
9th September, 2003

* 報告之中文譯本如與英文有異，概以英文為準

Income and Expenditure Account

收支表

截至 2003 年 3 月 31 日止年度
For The Year Ended 31st March, 2002

		附註 Notes	2002-2003 港幣 HK\$	2001-2002 港幣 HK\$
收入	INCOME			
政府補助金	Government subvention	4	396,000,000	400,000,000
徵款收入	Levy income	5	4,944,000	8,396,800
利息收入	Interest income	6	2,492,987	8,084,283
培訓課程學費收入	Course fees income		8,880,069	10,447,232
其他收入	Other income	7	1,396	18,910
			412,318,452	426,947,225
支出	EXPENDITURE			
再培訓津貼	Retraining allowances	8	120,086,663	115,695,290
再培訓計劃及課程開支	Retraining programmes and course expenses	9	326,135,173	303,662,582
行政開支	Administrative expenses	10	32,152,306	31,037,794
資本性開支	Capital expenditure	11	3,574,914	1,508,658
其他開支	Other expenses	12	1,476,188	1,525,870
			483,425,244	453,430,194
本年度保留赤字	Deficit for the year		(71,106,792)	(26,482,969)

Statement of Changes in Equity

權益變動結算表

截至 2003 年 3 月 31 日止年度
For The Year Ended 31st March, 2002

		僱員再培訓基金 Employees Retraining Fund	年內赤字 Deficit for the year	累積赤字港幣 Accumulated deficit HK\$	總計港幣 Total HK\$
於 2001 年 4 月 1 日	As at 1st April, 2001	1,600,000,000	(26,482,969)	1,401,064,895	198,935,105
於 2002 年 3 月 31 日	As at 31st March, 2002	1,600,000,000	(71,106,792)	1,427,547,864	172,452,136
於 2003 年 3 月 31 日	As at 31st March, 2003	1,600,000,000	-	1,498,654,656	101,345,344

Balance Sheet

資產負債表

2003年3月31日結算
At 31st March, 2003

	附註 Notes	2002-2003 港幣 HK\$	2001-2002 港幣 HK\$
流動資產	CURRENT ASSETS		
租金及其他按金	Rental and utility deposits	1,451,934	1,429,435
預付開支	Prepayments	1,050,961	1,149,195
應收利息	Interest receivable	123,304	599,495
應收培訓課程收入	Course fee receivables	545,697	655,381
其他應收收入	Other receivables	23,776	14,011
與多間培訓機構之往來賬目	Amounts due from training bodies	12,727,933	10,934,032
與人民入境事務處之往來賬目	Amount due from Immigration Department	58,690	105,600
現金及銀行結存	Cash and bank balances	115,279,091	194,276,754
		131,261,386	209,163,903
扣除：流動負債	CURRENT LIABILITIES		
與多間培訓機構之往來賬目	Amounts due to training bodies	2,717,794	14,039,312
徵款收集費準備	Provision for annual handling fees	-	91,177
在職培訓津貼之準備	Provision for On-the-Job Training allowances	224,873	65,614
應付開支	Accruals	26,224,899	21,398,675
延遞收益	Deferred income	748,476	1,116,989
		29,916,042	36,711,767
		101,345,344	172,452,136
來源：僱員再培訓基金	FINANCED BY		
一般基金	Employees retraining fund	13	1,600,000,000
累積赤字	Accumulated deficit		(1,427,547,864)
		101,345,344	172,452,136

從第 49 頁至第 56 頁之財務報表已於 2003 年 9 月 9 日經僱員再培訓局批核。

The financial statements on pages 49 to 56 were approved and authorised for issue by the Employees Retraining Board on 9th September, 2003.

Cash Flow Statement

現金流動表

截至 2003 年 3 月 31 日止年度
For The Year Ended 31st March, 2003

		2002-2003 港幣 HK\$	2001-2002 港幣 HK\$
營業活動	OPERATING ACTIVITIES		
年內赤字	Deficit for the year	(71,106,792)	(26,482,969)
調整	Adjustment for:		
利息收入	Interest income	(2,492,987)	(8,084,283)
未計營運資金變動前之營業現金流量	Operating cash flows before movements in working capital	(73,599,779)	(34,567,252)
租金及其他按金之(增加)/減少	(Increase) decrease in rental and utility deposits	(22,499)	41,999
預付開支之減少/(增加)	Decrease (increase) in prepayments	98,234	(274,049)
應收培訓課程收入之減少/(增加)	Decrease (increase) in course fee receivables	109,684	(43,435)
其他應收收入之增加	Increase in other receivables	(9,765)	(10,946)
與多間培訓機構往來帳目之(增加)/減少	(Increase) decrease in amounts due from training bodies	(1,793,901)	4,550,722
與人民入境事務處往來帳戶之減少	Decrease in amount due from Immigration Department	46,910	48,000
與多間培訓機構往來帳戶之(減少)/增加	(Decrease) increase in amount due to training bodies	(11,321,518)	10,020,183
徵款收集費準備之增加/(減少)/增加	(Decrease) increase in provision for annual handling fees	(91,177)	82
增加/(減少)在職培訓津貼之準備	Increase (decrease) in provision for on-the-job training allowances	159,259	(80,617)
應付開支之增加	Increase in accruals	4,826,224	3,917,082
減少延遞收益	Decrease in deferred income	(368,513)	(711,267)
營業活動使用之現金	Cash used in operating activities	(81,966,841)	(17,109,498)
投資活動	INVESTING ACTIVITIES		
收取之利息	Interest received	2,969,178	15,148,888
減少現金及現金等同項目之淨額	NET DECREASE IN CASH AND CASH EQUIVALENTS	(78,997,663)	(1,960,610)
年初之現金及現金等同項目	CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	194,276,754	196,237,364
年終之現金及現金等同項目	CASH AND CASH EQUIVALENTS AT END OF THE YEAR,		
代表之現金及銀行結餘	represented by cash and bank balances	115,279,091	194,276,754

Notes to the Financial Statements

財務報表附註

截至2003年3月31日止年度
For The Year Ended 31st March, 2003

1. 梗概

僱員再培訓局("本局")是根據一九九二年僱員再培訓條例而成立的一個無股本合法組織。本局是一個非牟利團體，旨在向僱主徵收僱用外來僱員須繳付的徵款及政府的補助金，然後支付提供再培訓課程予僱員所需的費用事宜。本局乃根據稅務條例第八十八段，獲得豁免所有香港之稅項。

2. 採納之會計實務準則

在本財政年度，本局第1次採納由香港會計師公會所發出之新會計實務準則或其修訂本。採納此等會計實務準則會引致現金流量結算表之呈報格式有所改動及加入權益變動結算表，但對於是年及過往會計年度之結果並沒有重大影響，因此，不需調整前期數額。

呈報之財務報表

修訂後之〈香港會計實務準則〉第一號「呈報之財務報表」要求把權益變動結算表加入於是年之財務報表內。

現金流量結算表

按修訂後之〈香港會計實務準則〉第十五號「現金流量結算表」規定，現金流量應根據三項組別分類—營運、投資及融資，而不是過往之五項。利息收入將由過往以分項呈報改為歸入投資現金流量內。

僱員福利

〈香港會計實務準則〉第三十四號「僱員福利」介紹了僱員福利之計量守則，包括退休福利計劃。由於本局只參予按組定額提款制退休福利計劃，採納了〈香港會計實務準則〉第三十四號對財務報表並沒有任何重大影響。

1. GENERAL

The Employees Retraining Board ("the Board") is a legal entity incorporated under the Employees Retraining Ordinance of 1992 without a share capital. It is a non-profit-making organisation formed for the objective of providing retraining courses for employees to be funded by a levy payable by employers who employ imported employees and by government subventions. The Employees Retraining Board has been granted an exemption under Section 88 of the Inland Revenue Ordinance ("the Ordinance") and is therefore exempted from all taxes payable under the Ordinance.

2. ADOPTION OF STATEMENTS OF STANDARD ACCOUNTING PRACTICE

In the current year, the Board has adopted, for the first time, a number of new and revised Statements of Standard Accounting Practice ("SSAPs") issued by the Hong Kong Society of Accountants. The adoption of these SSAPs has resulted in a change in the format of presentation of the cash flow statement and the introduction of the statement of changes in equity but has had no material effect on the results for the current or prior accounting periods. Accordingly, no prior period adjustment has been required.

Presentation of financial statements

The revisions to SSAP 1 (Revised) "Presentation of financial statements" have introduced the presentation of the statement of changes in equity in the current year's financial statements.

Cash flow statements

Under SSAP 15 (Revised) "Cash flows statement", cash flows are classified under three headings - operating, investing and financing, rather than the previous five headings. Interest income which was previously presented under a separate heading, is classified as investing cash flows.

Employee Benefits

SSAP 34 "Employee benefits" introduces measurement rules for employee benefits, including retirement benefit plans. Because the Board participates only in defined contribution retirement benefit scheme, the adoption of SSAP 34 has not had any material impact on the financial statements.

3. 主要會計政策

編製本財務報表乃根據歷史成本會計法編撰，並符合香港公認之會計原則。採用之主要會計政策如下：

資本性開支

本局已採用〈香港會計實務準則〉第十七號「財產、工廠及設備」第二段之豁免制度。按此，資本性開支包括僱員再培訓局所添置的財產、工廠及設備之開支，將會在購置年份之收益表內扣除。

經營租約

經營租約之應付租金於有關租期內以直線法計入收益表內。

收益之計算

- 政府補助金乃按政府撥付款項入帳。
- 徵款收入乃按入境處之通告有關僱主繳費入帳。
- 利息收入乃按時間比例入帳，並根據本金及應用之利率計算的。
- 培訓課程學費收入乃按課程時間比例入帳。

退休福利費用

付款予按組定額提款制退休福利計劃將於到期日入帳為支出。

4. 政府補助金

此補助金乃香港特別行政區政府每年所支付之補助金額。

5. 徵款收入

根據僱員再培訓條例第十四段第一節，向通過「輸入外地勞工計劃」而引入外地勞工之僱主徵收一筆徵款名為僱員再培訓徵款，並在頭兩年僱傭合約期前預先繳付。本年度的徵款，乃以每一名外來僱員的僱傭合約內指明的月數按每月港幣四百元計算。

3. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost convention and in accordance with accounting principles generally accepted in Hong Kong. The principal accounting policies adopted are as follows:

Capital expenditure

The Board has taken the advantage of the exemption under section 2 of SSAP 17 "Property, plant and equipment". Accordingly, capital expenditure, representing the cost of property, plant and equipment acquired for the use of the Employees Retraining Board, is written off to the income and expenditure account in the year of acquisition.

Operating leases

Rentals payable under operating leases are charged to the income and expenditure account on a straight-line basis over the relevant lease terms.

Revenue recognition

- Government subvention is recognised when fund is appropriated from the Government.
- Levy income is recognised upon notification from the Immigration Department of its receipt from employers.
- Interest income is accrued on a time basis by reference to the principal outstanding and at the interest rate applicable.
- Course fees income is recognised on an accrual basis.

Retirement benefit costs

Payments to defined contribution retirement benefit plans are charged as an expense as they fall due.

4. GOVERNMENT SUBVENTION

The subvention is an annual grant received from the Government of the Hong Kong Special Administrative Region.

5. LEVY INCOME

In accordance with Section 14(1) of the Employees Retraining Ordinance, a specified levy known as the Employees Retraining Levy is imposed on those employers importing employees under the Labour Importation Scheme and is payable in advance for the first two-year contract period. During the year, the levy was charged at a rate of HK\$400 per imported worker per month.

6. 利息收入

6. INTEREST INCOME

		2002-2003 港幣 HK\$	2001-2002 港幣 HK\$
培訓資金利息	Interest on training funds subsidies	117,281	709,907
銀行存款利息	Interest on bank deposits	2,375,706	7,374,376
		2,492,987	8,084,283

7. 其他收入

7. OTHER INCOME

		2002-2003 港幣 HK\$	2001-2002 港幣 HK\$
財產、廠地及設備出售利益	Proceeds from disposal of property, plant and equipment	1,396	18,910

8. 再培訓津貼

根據僱員再培訓條例第二十一段第四節，每個參與超過一星期之全日制再培訓課程的學員均會獲得指定的再培訓津貼。

8. RETRAINING ALLOWANCES

In accordance with Section 21(4) of the Employees Retraining Ordinance, a specified retraining allowance is payable to the trainees in respect of their attendance at whole-day and one-week retraining courses.

9. 再培訓計劃及課程開支

9. RETRAINING PROGRAMMES AND COURSE EXPENSES

		2002-2003 港幣 HK\$	2001-2002 港幣 HK\$
再培訓資源中心	Retraining Resource Centres	7,080,740	6,662,384
技能評估中心	Skills Assessment Centre	2,354,217	-
自僱創業支援計劃	Self Employment Business Start-up Assistance Scheme	365,529	-
「家務通」計劃	Integrated Scheme for Local Domestic Helpers	6,004,978	-
在職培訓計劃開支	On-the-Job Training Scheme	967,504	942,548
宣傳及推廣費用	Publicity programmes	5,480,600	6,000,028
再培訓課程開支	Retraining courses expenses	303,734,801	290,041,528
導師培訓課程	Training for trainers	113,304	16,094
課程發展及支援	Course Development and support	33,500	-
		326,135,173	303,662,582

10. 行政開支

10. ADMINISTRATIVE EXPENSES

		2002-2003 港幣 HK\$	2001-2002 港幣 HK\$
徵款收集費	Annual handling fee	31,608	91,414
核數師酬金	Auditors' remuneration	88,350	90,340
大廈管理費	Building management fee	685,923	684,462
汽車使用費用	Car running expenses	128,410	129,310
運輸費	Delivery charges	115,674	109,813
房屋津貼	Housing allowances	1,386,420	1,300,013
保險費	Insurance	349,122	343,871
專業顧問費	Legal and professional fees	14,135	4,770
雜項	Miscellaneous	84,101	79,635
報紙及雜誌費用	Newspapers and magazines	7,724	6,615
郵費	Postage	24,100	30,249
印刷及文具費用	Printing and stationery	149,305	159,512
公積金	Provident fund contributions	884,902	789,293
招聘開支	Recruitment expenses	40,589	67,440
租金及差餉費	Rent and rates	2,553,771	2,564,743
設備保養維修	Repairs and maintenance	137,017	195,460
研究及員工培訓費用	Research and staff training costs	377,599	678,279
員工薪資及津貼	Salaries and allowances	24,441,033	22,990,854
社交費用	Social expenses	46,698	109,201
員工福利	Staff welfare	37,493	39,641
翻譯支出	Translation fees	32,205	62,397
交通費	Travelling expenses	20,502	16,450
公用設施費	Utility expenses	515,625	494,032
		32,152,306	31,037,794

11. 資本性開支

11. CAPITAL EXPENDITURE

		2002-2003 港幣 HK\$	2001-2002 港幣 HK\$
傢俬及附屬裝置	Furniture and fixtures	166,841	61,575
辦公室設備	Office equipment	256,254	87,667
裝修	Leasehold improvements	1,498,558	45,070
電腦設備	Computer equipment	1,443,442	1,314,346
汽車	Motor vehicles	209,819	-
		3,574,914	1,508,658

12. 其他開支

其他開支代表與培訓機構的即時聯網系統之開發、營運及維修費用。

12. OTHER EXPENSES

Other expenses represent the expenses incurred in the development, operating and maintenance of on-line computer network system linking with training bodies.

13. 僱員再培訓基金

僱員再培訓基金代表香港特別行政區政府初期資助本局營運之資金。

13. EMPLOYEES RETRAINING FUND

The Employees Retraining Fund represents the funds initially contributed by the Government of the Hong Kong Special Administrative Region.

14. 營業租賃

於資產負債表結算日，僱員再培訓局就有關已租賃之物業於下列期間屆滿前，在不可解除營業租賃承諾下，未來最少之租賃支出為：

14. OPERATING LEASE COMMITMENT

At the balance sheet date, the Employees Retraining Board had commitments for future minimum lease payments under non-cancellable operating leases in respect of rented premises which fall due as follows:

		2002-2003 港幣 HK\$	2001-2002 港幣 HK\$
一年內	Within one year	2,071,894	3,054,120
第二至五年內	In the second to fifth years inclusive	2,204,844	603,886
		4,276,738	3,658,006

租賃可協商，而租金在未來二至三年內已釐訂。

Leases are negotiated and rentals are fixed ranging from two to three years.

15. 資本承擔

於2002年3月31日，本局就有關成立訓練及評估中心已承諾批准但尚未簽訂合約之數額為港幣三百六十九萬元正。

於2002年3月31日，本局並沒有資本承擔。

15. CAPITAL COMMITMENTS

As at 31st March, 2002, the Board had commitments in respect of setting up a training and assessment centre authorised but not contracted for amounting to HK\$3,690,000.

The Board had no capital commitment as at 31st March, 2003.