

Appendices 附錄 2013-14

Consumer Council Former Chairpersons and Vice-Chairpersons

消費者委員會 — 歷屆主席及副主席

Year 年份

04/1974 - 03/1975
七四年四月至七五年三月

04/1975 - 03/1980
七五年四月至八零年三月

04/1980 - 10/1984
八零年四月至八四年十月

10/1984 - 10/1988
八四年十月至八八年十月

10/1988 - 10/1991
八八年十月至九一年十月

10/1991 - 10/1997
九一年十月至九七年十月

10/1997 - 07/1999
九七年十月至九九年七月

09/1999 - 09/2005
九九年九月至零五年九月

09/2005 - 06/2007
零五年九月至零七年六月

07/2007 - 06/2012
零七年七月至一二年六月

Year 年份

04/1987 - 03/1989
八七年四月至八九年三月

04/1989 - 10/1991
八九年四月至九一年十月

10/1991 - 10/1993
九一年十月至九三年十月

10/1993 - 10/1997
九三年十月至九七年十月

10/1997 - 10/2001
九七年十月至零一年十月

10/2001 - 10/2007
零一年十月至零七年十月

10/2007 - 10/2013
零七年十月至一三年十月

Former Chairpersons 歷屆主席

Sir KAN Yuet-keung, CBE, JP
簡悅強爵士, CBE, 太平紳士

Dr. LO Kwee-seong, OBE, CBE, JP
羅桂祥博士, OBE, CBE, 太平紳士

Dr. Gallant HO Yiu-tai, JP
何耀棣博士, 太平紳士

Mrs. Selina CHOW LIANG Shuk-yee, GBS, JP
周梁淑怡女士, 金紫荊星章, 太平紳士

Mr. Martin LEE Chu-ming, SC, JP
李柱銘資深大律師, 太平紳士

Prof. Edward CHEN Kwan-yiu, GBS, JP
陳坤耀教授, 金紫荊星章, 太平紳士

The Hon. Anna WU Hung-yuk, GBS, JP
胡紅玉議員, 金紫荊星章, 太平紳士

Prof. Andrew CHAN Chi-fai, SBS, JP
陳志輝教授, 銀紫荊星章, 太平紳士

Prof. The Hon. K. C. CHAN, SBS, JP
陳家強教授, 銀紫荊星章, 太平紳士

Prof. The Hon. Anthony CHEUNG Bing-leung, GBS, JP
張炳良教授, 金紫荊星章, 太平紳士

Former Vice-Chairpersons 歷屆副主席

Mr. TANG Kwai-nang, JP
鄧桂能先生, 太平紳士

Prof. Edward CHEN Kwan-yiu, GBS, JP
陳坤耀教授, 金紫荊星章, 太平紳士

Mr. Justein WONG Chun, BBS, JP
王津先生, 銅紫荊星章, 太平紳士

The Hon. Anna WU Hung-yuk, GBS, JP
胡紅玉議員, 金紫荊星章, 太平紳士

Dr. John HO Dit-sang
何秩生博士

Mr. Larry KWOK Lam-kwong, BBS, JP
郭琳廣律師, 銅紫荊星章, 太平紳士

Mr. Ambrose HO, SBS, SC, JP
何沛謙資深大律師, 銀紫荊星章, 太平紳士

Membership of the Consumer Council

消費者委員會委員

Chairman 主席

Prof. WONG Yuk-shan, BBS, JP 黃玉山教授，銅紫荊星章，太平紳士

Vice-Chairman 副主席

Mr. Ambrose HO, SBS, SC, JP (up to 2013-10-06) 何沛謙資深大律師，銀紫荊星章，太平紳士 (至 2013-10-06)

Mr. Philip LEUNG Kwong-hon (since 2013-10-07) 梁光漢先生 (由 2013-10-07)

Member 委員

Ms. Linda CHAN Ching-fan, SC (since 2014-01-01) 陳靜芬資深大律師 (由 2014-01-01)

Mr. Chapman CHAN Chor-man 陳楚文先生

Mr. Samuel CHAN Ka-yan 陳家殷大律師

Mr. Clement CHAN Kam-wing (since 2014-01-01) 陳錦榮先生 (由 2014-01-01)

Ms. Grace CHAN Man-yee 陳文宜女士

Ms. Jo Jo CHAN Shuk-fong 陳淑芳女士

Mr. Thomas CHENG Kin-hon 鄭建韓先生

Dr. David CHUNG Wai-keung 鍾偉強博士

Ms. Amy FUNG Dun-mi 馮丹媚女士

The Hon. Steven HO Chun-yin (since 2013-11-01) 何俊賢議員 (由 2013-11-01)

Prof. Michael HUI King-man 許敬文教授

Mr. Bankee KWAN Pak-hoo 關百豪先生

Ms. Miranda KWOK Pui-fong 郭珮芳女士

Mr. Wilfred LEE Yuen-kwong (up to 2013-12-31) 李元剛先生 (至 2013-12-31)

Dr. Raymond LEUNG Siu-hong 梁少康博士

Mr. Fred LI Wah-ming, SBS, JP (up to 2013-10-31) 李華明先生，銀紫荊星章，太平紳士 (至 2013-10-31)

Mr. Keith LIE Kin-fu 李健虎先生

Ms. Amanda LIU Lai-yun (up to 2013-12-31) 廖麗茵律師 (至 2013-12-31)

Prof. Angela NG Lai-ping 吳麗萍教授

Dr. Karen SHUM Hau-yan 沈孝欣醫生

Prof. WONG Kam-fai, MH 黃錦輝教授，榮譽勳章

Ms. WONG Shu-ming (since 2014-01-01) 黃舒明女士 (由 2014-01-01)

Mr. Alvin WONG Tak-wai 黃德偉先生

Ms. Irene YAU Oi-yuen (up to 2013-12-31) 邱藹源校長 (至 2013-12-31)

Co-opted Member 消費者委員會增選委員

Mr. CHAN Ka-kui, BBS, JP 陳家駒先生，銅紫荊星章，太平紳士

Mr. John CHIU Chi-yeung 趙志洋先生

Ms. Constance CHOY Hok-man 蔡學雯律師

Mr. Raymond CHOY Wai-shek, MH, JP 蔡偉石先生，榮譽勳章，太平紳士

Mr. Francis FONG Po-kiu 方保僑先生

Mr. Andrew FUNG Wai-kwong (up to 2013-12-14) 馮煒光先生 (至 2013-12-14)

Mr. Ambrose HO, SBS, SC, JP (since 2013-10-07) 何沛謙資深大律師，銀紫荊星章，太平紳士 (由 2013-10-07)

Prof. Ron HUI Shu-yuen 許樹源教授

Mr. Kelvin KWOK Hiu-fai (since 2013-04-01) 郭曉暉先生 (由 2013-04-01)

Mr. Larry KWOK Lam-kwong, BBS, JP 郭琳廣律師，銅紫荊星章，太平紳士

Mr. Daniel C. LAM, BBS, JP 林濬先生，銅紫荊星章，太平紳士

Mr. Edmond LAM King-fung 林勁豐律師

Dr. LAW Cheung-kwok 羅祥國博士

Mr. Philip LEUNG Kwong-hon (up to 2013-10-06) 梁光漢先生 (至 2013-10-06)

Mr. Michael LI Hon-shing, KSJ, BBS, JP 李漢城先生，英國聖約翰騎士勳章，銅紫荊星章，太平紳士

Mr. Fred LI Wah-ming, SBS, JP (since 2013-11-18) 李華明先生，銀紫荊星章，太平紳士 (由 2013-11-18)

The Hon. Charles Peter MOK 莫乃光議員

Ms. Bonnie NG Hoi-lam 吳凱霖女士

Ms. Clara SHEK 石嘉麗女士

Dr. Michael TSUI Fuk-sun 徐福燦醫生

Dr. Max WONG Wai-lun 王慧麟博士

Ms. Cecilia WOO Lee-wah 鄔莉華律師

Membership of the **Committees,** **Working Groups** and **Advisory Groups**

小組委員

Staff & Finance Committee 人事及財務小組

Chairman 主席

Prof. WONG Yuk-shan, BBS, JP 黃玉山教授，銅紫荊星章，太平紳士

Vice-Chairman 副主席

Mr. Ambrose HO, SBS, SC, JP (up to 2013-10-06) 何沛謙資深大律師，銀紫荊星章，太平紳士 (至 2013-10-06)

Mr. Philip LEUNG Kwong-hon (since 2013-11-18) 梁光漢先生 (由 2013-11-18)

Member 委員

Mr. Chapman CHAN Chor-man 陳楚文先生

Mr. Bankee KWAN Pak-hoo 關百豪先生

Ms. Miranda KWOK Pui-fong 郭珮芳女士

Prof. WONG Kam-fai, MH 黃錦輝教授，榮譽勳章

Mr. Alvin WONG Tak-wai 黃德偉先生

Audit Committee 審核小組

Convenor 召集人

Mr. Alvin WONG Tak-wai 黃德偉先生

Member 委員

Mr. Clement CHAN Kam-wing (since 2014-01-27) 陳錦榮先生 (由 2014-01-27)

Dr. David CHUNG Wai-keung 鍾偉強博士

Mr. Wilfred LEE Yuen-kwong (up to 2013-12-31) 李元剛先生 (至 2013-12-31)

Co-opted Member 增選委員

Ms. Cecilia WOO Lee-wah 鄔莉華律師

Competition Policy Committee 競爭政策研究小組

Chairman 主席

Mr. Thomas CHENG Kin-hon 鄭建韓先生

Vice-Chairman 副主席

Mr. Samuel CHAN Ka-yan 陳家殷大律師

Member 委員

Ms. Linda CHAN Ching-fan, SC (since 2014-01-27) 陳靜芬資深大律師 (由 2014-01-27)

Mr. Ambrose HO, SBS, SC, JP (up to 2013-10-06) 何沛謙資深大律師，銀紫荊星章，太平紳士 (至 2013-10-06)

The Hon. Steven HO Chun-yin (since 2013-11-18) 何俊賢議員 (由 2013-11-18)

Mr. Wilfred LEE Yuen-kwong (up to 2013-12-31) 李元剛先生 (至 2013-12-31)

Mr. Philip LEUNG Kwong-hon (since 2013-11-18) 梁光漢先生 (由 2013-11-18)

Dr. Raymond LEUNG Siu-hong 梁少康博士

Mr. Fred LI Wah-ming, SBS, JP (up to 2013-10-31) 李華明先生，銀紫荊星章，太平紳士 (至 2013-10-31)

Mr. Keith LIE Kin-fu 李健虎先生

Co-opted Member 增選委員

Mr. Ambrose HO, SBS, SC, JP (since 2013-10-07) 何沛謙資深大律師，銀紫荊星章，太平紳士 (由 2013-10-07)

Mr. Kelvin KWOK Hiu-fai (since 2013-04-01) 郭曉暉先生 (由 2013-04-01)

Dr. LAW Cheung-kwok 羅祥國博士

Legal Protection Committee 法律保障事務小組

Chairman 主席

Mr. Thomas CHENG Kin-hon (since 2013-11-18) 鄭建韓先生 (由 2013-11-18)

Mr. Ambrose HO, SBS, SC, JP (up to 2013-10-07) 何沛謙資深大律師，銀紫荊星章，太平紳士 (至 2013-10-07)

Vice-Chairman 副主席

Mr. Samuel CHAN Ka-yan (since 2013-11-18) 陳家殷大律師 (由 2013-11-18)

Mr. Thomas CHENG Kin-hon (up to 2013-11-17) 鄭建韓先生 (至 2013-11-17)

Member 委員

Ms. Linda CHAN Ching-fan, SC (since 2014-01-27) 陳靜芬資深大律師 (由 2014-01-27)

Mr. Samuel CHAN Ka-yan (up to 2013-11-17) 陳家殷大律師 (至 2013-11-17)

Ms. Amanda LIU Lai-yun (up to 2013-12-31) 廖麗茵律師 (至 2013-12-31)

Mr. Alvin WONG Tak-wai 黃德偉先生

Co-opted Member 增選委員

Ms. Constance CHOY Hok-man 蔡學雯律師

Mr. Edmond LAM King-fung 林勁豐律師

Publicity & Community Relations Committee 宣傳及社區關係小組

Chairman 主席

Prof. Michael HUI King-man 許敬文教授

Vice-Chairman 副主席

Mr. Ambrose HO, SBS, SC, JP (up to 2013-10-07) 何沛謙資深大律師，銀紫荊星章，太平紳士 (至 2013-10-07)

Mr. Philip LEUNG Kwong-hon (since 2013-11-18) 梁光漢先生 (由 2013-11-18)

Member 委員

Ms. Grace CHAN Man-yee 陳文宜女士

Ms. Jo Jo CHAN Shuk-fong 陳淑芳女士

Dr. David CHUNG Wai-keung 鍾偉強博士

Ms. Amy FUNG Dun-mi 馮丹媚女士

Mr. Keith LIE Kin-fu 李健虎先生

Ms. Amanda LIU Lai-yun (up to 2013-12-31) 廖麗茵律師 (至 2013-12-31)

Prof. Angela NG Lai-ping 吳麗萍教授

Co-opted Member 增選委員

Prof. Ron HUI Shu-yuen 許樹源教授

Ms. Clara SHEK 石嘉麗女士

Dr. Max WONG Wai-lun 王慧麟博士

Research & Testing Committee 研究及試驗小組

Chairman 主席

Prof. WONG Kam-fai, MH 黃錦輝教授，榮譽勳章

Vice-Chairman 副主席

Mr. Fred LI Wah-ming, SBS, JP (up to 2013-10-31) 李華明先生，銀紫荊星章，太平紳士 (至 2013-10-31)

Dr. Karen SHUM Hau-yan (since 2013-11-18) 沈孝欣醫生 (由 2013-11-18)

Member 委員

Mr. Ambrose HO, SBS, SC, JP (up to 2013-10-06) 何沛謙資深大律師，銀紫荊星章，太平紳士 (至 2013-10-06)

The Hon. Steven HO Chun-yin (since 2013-11-18) 何俊賢議員 (由 2013-11-18)

Mr. Philip LEUNG Kwong-hon (since 2013-10-07) 梁光漢先生 (由 2013-10-07)

Dr. Raymond LEUNG Siu-hong 梁少康博士

Dr. Karen SHUM Hau-yan (up to 2013-11-17) 沈孝欣醫生 (至 2013-11-17)

Ms. WONG Shu-ming (since 2014-01-27) 黃舒明女士 (由 2014-01-27)

Mr. Alvin WONG Tak-wai 黃德偉先生

Co-opted Member 增選委員

Mr. Raymond CHOY Wai-shek, MH, JP 蔡偉石先生，榮譽勳章，太平紳士

Mr. Philip LEUNG Kwong-hon (up to 2013-10-06) 梁光漢先生 (至 2013-10-06)

Dr. Michael TSUI Fuk-sun 徐福燊醫生

Trade Practices and Consumer Complaints Review Committee

商營手法研究及消費者投訴審查小組

Chairman 主席

Prof. Angela NG Lai-ping 吳麗萍教授

Vice-Chairman 副主席

Mr. Chapman CHAN Chor-man 陳楚文先生

Member 委員

Mr. Samuel CHAN Ka-yan 陳家殷大律師

Ms. Grace CHAN Man-yee 陳文宜女士

Ms. Amy FUNG Dun-mi 馮丹媚女士

Prof. Michael HUI King-man 許敬文教授

Mr. Bankee KWAN Pak-hoo 關百豪先生

Mr. Wilfred LEE Yuen-kwong (up to 2013-12-31) 李元剛先生 (至 2013-12-31)

Mr. Fred LI Wah-ming, SBS, JP (up to 2013-10-31) 李華明先生，銀紫荊星章，太平紳士 (至 2013-10-31)

Co-opted Member 增選委員

Mr. Andrew FUNG Wai-kwong (up to 2013-12-14) 馮煒光先生 (至 2013-12-14)

Mr. Larry KWOK Lam-kwong, BBS, JP 郭琳廣律師，銅紫荊星章，太平紳士

Mr. Daniel C. LAM, BBS, JP 林濬先生，銅紫荊星章，太平紳士

Mr. Fred LI Wah-ming, SBS, JP (since 2013-11-18) 李華明先生，銀紫荊星章，太平紳士 (由 2013-11-18)

Ms. Bonnie NG Hoi-lam 吳凱霖女士

IT Expert Advisory Group 資訊科技專家諮詢小組

Convenor 召集人

Dr. David CHUNG Wai-keung 鍾偉強博士

Member 委員

Mr. Philip LEUNG Kwong-hon (since 2013-10-07) 梁光漢先生 (由 2013-10-07)

Mr. Keith LIE Kin-fu 李健虎先生

Co-opted Member 增選委員

Mr. John CHIU Chi-yeung 趙志洋先生

Mr. Francis FONG Po-kiu 方保僑先生

Mr. Philip LEUNG Kwong-hon (up to 2013-10-06) 梁光漢先生 (至 2013-10-06)

The Hon. Charles Peter MOK 莫乃光議員

Preliminary Working Group on Class Actions

集體訴訟初步研究工作小組

Chairman 主席

Mr. Ambrose HO, SBS, SC, JP (Council Member, up to 2013-10-06; Co-opted Member since 2013-10-07)

何沛謙資深大律師，銀紫荊星章，太平紳士 (委員會委員, 至 2013-10-06; 增選委員, 由 2013-10-07)

Vice-Chairman 副主席

Mr. Samuel CHAN Ka-yan 陳家殷大律師

Member 委員

Mr. Alex LAI Ting-hong 黎庭康律師 *

Mr. Kenneth WONG Wing-yan 黃永恩律師 *

Co-opted Member 增選委員

Mr. Michael LI Hon-shing, KSJ, BBS, JP 李漢城先生，英國聖約翰騎士勳章，銅紫荊星章，太平紳士

* Member of the Management Committee of Consumer Legal Action Fund 消費者訴訟基金管理委員會委員

Working Group on Office Premises Accommodation and Enhancement Projects 辦公室配置及改善計劃工作小組[#]

[#] Previously Working Group on Consumer Council Resource Centre Building Management

(formed by expanding the scope of functions of the Working Group on Consumer Council Resource Centre Building Management since 2013-08-11)

前為消委會資源中心物業管理工作小組 (自2013-08-11起，把消委會資源中心物業管理工作小組職能擴大而成)

Convenor 召集人

Mr. CHAN Ka-kui, BBS, JP (Co-opted Member) 陳家駒先生，銅紫荊星章，太平紳士 (增選委員)

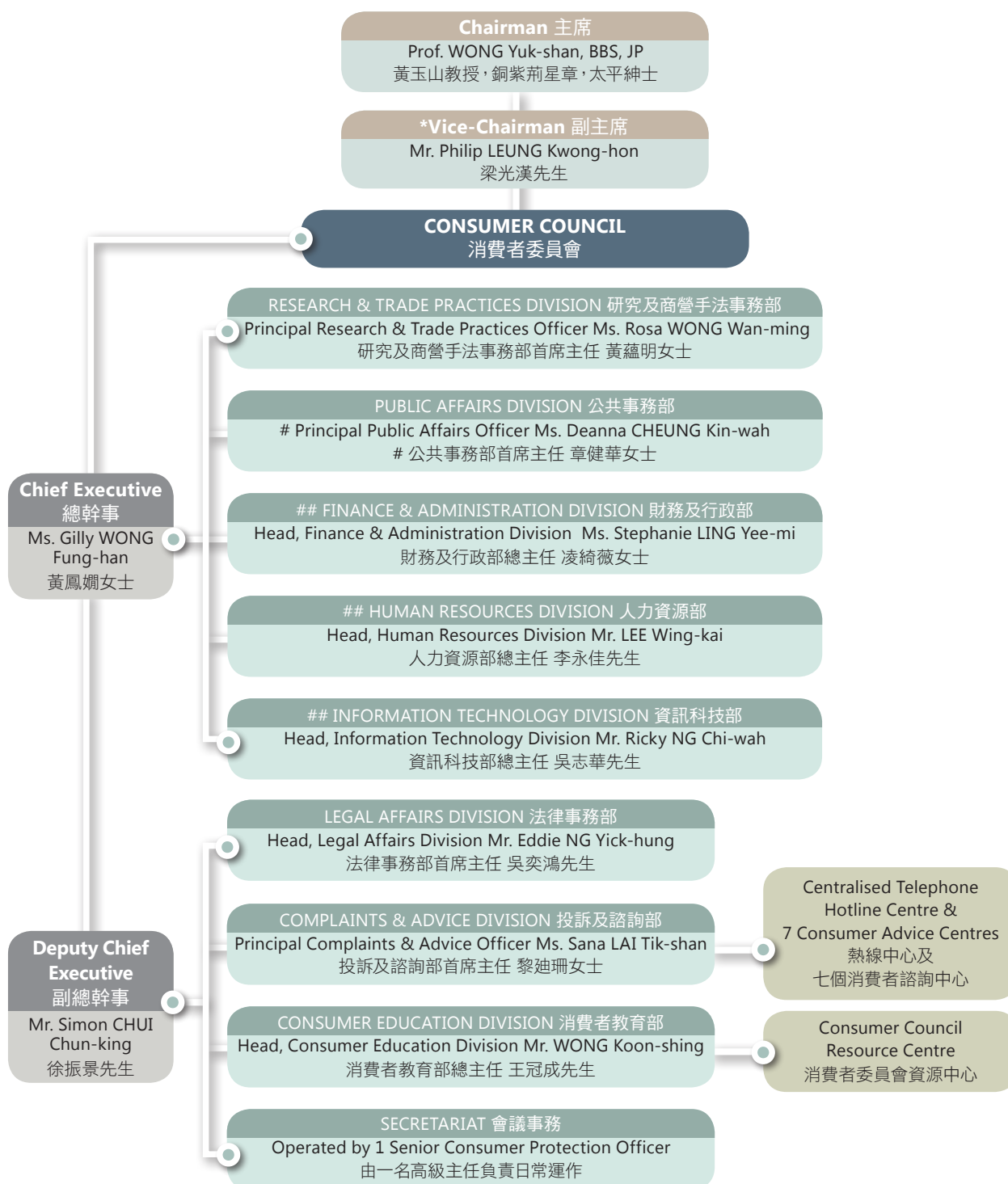
Member 委員

Prof. Michael HUI King-man 許敬文教授

Mr. Daniel C. LAM, BBS, JP (Co-opted Member) 林濬先生，銅紫荊星章，太平紳士 (增選委員)

Consumer Council and Office

消費者委員會及辦事處



Remuneration for top three tiers of staff in the Consumer Council

消委會首三級職員薪酬

Chief Executive – Directorate Pay Scale Point D3 總幹事 – 首長級薪級表新點 D3

Deputy Chief Executive – Directorate Pay Scale Point D1 副總幹事 – 首長級薪級表新點 D1

Principal Officer / Senior Legal Counsel – Master Pay Scale Point 45 – 49 首席主任 – 總薪級表新點 45 – 49

*Vice-Chairman 副主席

Mr. Ambrose HO, SBS, SC, JP (up to 2013-10-06) 何沛謙資深大律師，銀紫荊星章，太平紳士 (至2013-10-06)

Mr. Philip LEUNG Kwong-hon (since 2013-10-07) 梁光漢先生 (由2013-10-07)

Principal Public Affairs Officer 公共事務部首席主任

Ms. Clara LI Siu-mei (up to 2013-06-13) 李少媚女士 (至2013-06-13)

Ms. Deanna CHEUNG Kin-wah (since 2014-01-02) 章健華女士 (由2014-01-02)

Resources Management & Administration Division

資源管理及行政部

With effect from 1 March 2014, the former Resources Management & Administration Division was divided into three Divisions, namely Finance and Administration Division, Human Resources Division and Information Technology Division.

由2014-03-01起，資源管理及行政部分拆為財務及行政部、人力資源部和資訊科技部。

CONSUMER COUNCIL
(Established in Hong Kong under the Consumer
Council Ordinance)

Financial Statements
For the year ended 31 March 2014

CONSUMER COUNCILFINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014

<u>CONTENTS</u>	<u>PAGE(S)</u>
INDEPENDENT AUDITOR'S REPORT	1 & 2
INCOME AND EXPENDITURE STATEMENT	3
STATEMENT OF FINANCIAL POSITION	4
STATEMENT OF CHANGES IN EQUITY	5
STATEMENT OF CASH FLOWS	6
NOTES TO THE FINANCIAL STATEMENTS	7 - 21

Deloitte.

德勤

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF CONSUMER COUNCIL

(Established in Hong Kong under the Consumer Council Ordinance)

We have audited the financial statements of Consumer Council (the "Council") set out on pages 3 to 21, which comprise the statement of financial position as at 31 March 2014, and the income and expenditure statement, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Council's Members' Responsibilities for the Financial Statements

The Council's members are responsible for the preparation of the financial statements that give a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants, and for such internal control as the Council's members determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit and to report our opinion solely to you, as a body, in accordance with the 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. We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Council's members, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF CONSUMER COUNCIL - continued
(Established in Hong Kong under the Consumer Council Ordinance)

Opinion

In our opinion, the financial statements give a true and fair view of the state of the Council's affairs as at 31 March 2014 and of its surplus and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.



Deloitte Touche Tohmatsu
Certified Public Accountants
Hong Kong
28 July 2014

CONSUMER COUNCILINCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 31 MARCH 2014

	<u>NOTES</u>	<u>2014</u> HK\$	<u>2013</u> HK\$
Income			
Government subvention		94,537,000	85,885,000
Non-recurrent projects subvention	6	7,452,712	6,865,867
Sales of "Choice" magazine	7	2,071,899	1,920,658
Administrative service income		2,354,000	2,374,000
Interest on bank deposits		335,291	329,121
Sundry income		164,918	270,903
		<u>106,915,820</u>	<u>97,645,549</u>
Less:			
Expenditure			
Staff costs	8	77,074,272	74,574,245
Testing and research		5,560,756	5,091,688
Non-recurrent projects expenses	9	6,353,271	5,483,731
Depreciation for property, plant and equipment		2,646,103	3,090,540
Office equipment and maintenance		1,511,638	966,467
Office accommodation and related expenses		3,040,754	2,704,895
Auditor's remuneration		148,500	142,000
Consumer education		566,909	472,610
Consumer international membership fees		356,369	343,228
Council member expenses		53,000	48,000
Interest expense on secured bank borrowing not wholly repayable within five years		22,360	27,832
International conferences and duty visits		430,471	312,584
Production and marketing cost of "Choice" magazine		1,667,304	1,528,302
Publicity and public relations		1,465,950	437,473
Other administrative expenses		4,884,727	2,286,541
		<u>105,782,384</u>	<u>97,510,136</u>
Surplus for the year		<u><u>1,133,436</u></u>	<u><u>135,413</u></u>

CONSUMER COUNCILSTATEMENT OF FINANCIAL POSITION
AT 31 MARCH 2014

	<u>NOTES</u>	<u>2014</u> HK\$	<u>2013</u> HK\$
Non-current assets			
Property, plant and equipment	10	53,386,829	55,228,269
Current assets			
Debtors, deposits and prepayments	11	1,671,687	1,460,266
Loans and advances to staff	11	58,192	65,845
Amount due from Consumer Legal Action Fund	11	2,354,000	2,374,000
Bank balances and cash	12	42,521,376	43,124,710
		<u>46,605,255</u>	<u>47,024,821</u>
Current liabilities			
Subscriptions received in advance		839,724	732,488
Accounts payable and accrued charges	13	4,671,801	4,064,924
Provision for untaken leaves		4,795,357	4,543,904
Secured bank borrowing	14	365,042	361,282
Subventions received	15	12,496,229	16,494,597
		<u>23,168,153</u>	<u>26,197,195</u>
Net current assets		<u>23,437,102</u>	<u>20,827,626</u>
Non-current liability			
Secured bank borrowing	14	1,769,978	2,135,378
		<u>75,053,953</u>	<u>73,920,517</u>
Representing:			
Leasehold property control account	16	52,090,328	53,293,217
Equipment control account	17	1,296,501	1,935,052
Designated fund for approved projects	18	4,844,094	6,231,805
Accumulated surplus		16,823,030	12,460,443
		<u>75,053,953</u>	<u>73,920,517</u>

The financial statements on pages 3 to 21 were approved and authorised for issue by the members of Consumer Council on 28 July 2014 and are signed on its behalf by:



 CHIEF EXECUTIVE

CONSUMER COUNCILSTATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 MARCH 2014

	<u>Leasehold property control account</u> HK\$	<u>Equipment control account</u> HK\$	<u>Designated fund for approved projects</u> HK\$	<u>Accumulated surplus</u> HK\$	<u>Total</u> HK\$
At 1 April 2012	54,044,335	2,537,420	6,898,316	10,305,033	73,785,104
Surplus for the year	-	-	-	135,413	135,413
Current year addition	459,551	1,277,503	1,686,023	(3,423,077)	-
Current year utilisation	(1,210,669)	(1,879,871)	(2,352,534)	5,443,074	-
At 31 March 2013	53,293,217	1,935,052	6,231,805	12,460,443	73,920,517
Surplus for the year	-	-	-	1,133,436	1,133,436
Current year addition	112,983	691,680	294,724	(1,099,387)	-
Current year utilisation	(1,315,872)	(1,330,231)	(1,682,435)	4,328,538	-
At 31 March 2014	<u>52,090,328</u>	<u>1,296,501</u>	<u>4,844,094</u>	<u>16,823,030</u>	<u>75,053,953</u>

CONSUMER COUNCILSTATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2014

	<u>2014</u> HK\$	<u>2013</u> HK\$
Operating activities		
Surplus for the year	1,133,436	135,413
Adjustments for:		
Government subvention for addition of property, plant and equipment	(1,099,441)	(1,385,724)
Interest expense	22,360	27,832
Depreciation for property, plant and equipment	2,646,103	3,090,540
Interest income	(335,291)	(329,121)
Operating cash flows before movements in working capital	2,367,167	1,538,940
Increase in debtors, deposits and prepayments	(201,346)	(24,303)
Decrease (increase) in amount due from Consumer Legal Action Fund	20,000	(327,000)
Increase in subscriptions received in advance	107,236	7,821
Increase (decrease) in accounts payable and accrued charges	606,877	(1,831,685)
Increase (decrease) in provision for untaken leaves	251,453	(71,634)
Cash generated from (used in) operations	3,151,387	(707,861)
Interest paid	(22,360)	(27,832)
Net cash from (used in) operating activities	3,129,027	(735,693)
Investing activities		
Purchase of property, plant and equipment	(804,663)	(1,737,054)
New loans and advances to staff	(160,392)	(65,845)
Repayments of loans and advances from staff	168,045	269,712
Interest received	325,216	326,348
Net cash used in investing activities	(471,794)	(1,206,839)
Financing activities		
Government subventions utilised for non-recurrent projects	(5,485,218)	(4,969,617)
Funds utilised for other non-recurrent projects	(868,054)	(510,526)
Repayment of bank borrowing	(361,640)	(356,168)
Funds received for other non-recurrent projects	863,954	933,767
Government subventions received for non-recurrent projects	2,590,391	6,326,398
Net cash (used in) from financing activities	(3,260,567)	1,423,854
Net decrease in cash and cash equivalents	(603,334)	(518,678)
Cash and cash equivalents at beginning of the year	43,124,710	43,643,388
Cash and cash equivalents at end of the year, represented by bank balances and cash	42,521,376	43,124,710

CONSUMER COUNCILNOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2014

1. ORGANISATION AND ACTIVITIES

The Consumer Council (the "Council") is a body corporate with perpetual succession established under the Consumer Council Ordinance 1977 (Chapter 216, Laws of Hong Kong) for the purpose of protecting and promoting the interests of consumers of goods, immovable property and services. It is mainly funded by Government subventions. The Council is also appointed as trustee for the Consumer Legal Action Fund under a Deed of Trust for the purpose of offering financial assistance to consumers in seeking legal redress, remedies and protection.

The address of both the registered office and principal place of operation of the Council is 22nd Floor, K. Wah Centre, 191 Java Road, North Point, Hong Kong.

The Council is exempted from profits tax under the provision of section 87 of the Inland Revenue Ordinance.

The financial statements are presented in Hong Kong dollars, which is same as the functional currency of the Council.

As the Council is a non-profit making organisation, an income and expenditure statement is prepared to account for the results of its operation.

2. APPLICATION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS ("HKFRSs")

In the current year, the Council has applied the following new and revised HKFRSs issued by the Hong Kong Institute of Certified Public Accountants (the "HKICPA").

Amendments to HKFRSs Amendments to HKFRS 7	Annual Improvements to HKFRSs 2009 - 2011 Cycle Disclosures - Offsetting Financial Assets and Financial Liabilities
Amendments to HKFRS 10, HKFRS 11 and HKFRS 12	Consolidated Financial Statements, Joint Arrangements and Disclosures of Interests in Other Entities: Transition Guidance
HKFRS 10	Consolidated Financial Statements
HKFRS 11	Joint Arrangements
HKFRS 12	Disclosure of Interests in Other Entities
HKFRS 13	Fair Value Measurements
HKAS 19 (as revised in 2011)	Employee Benefits
HKAS 27 (as revised in 2011)	Separate Financial Statements
HKAS 28 (as revised in 2011)	Investments in Associates and Joint Ventures
Amendments to HKAS 1	Presentation of Items of Other Comprehensive Income
HK(IFRIC) - Int 20	Stripping Costs in the Production Phase of a Surface Mine

The application of the above new and revised HKFRSs in the current year has had no material effect on these financial statements for the current and prior years and/or on the disclosures set out in these financial statements.

CONSUMER COUNCIL

2. APPLICATION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS ("HKFRSs") - continued

The Council has not early applied the following new and revised HKFRSs that have been issued but are not yet effective:

Amendments to HKFRSs	Annual Improvements to HKFRSs 2010 - 2012 Cycle ²
Amendments to HKFRSs	Annual Improvements to HKFRSs 2011 - 2013 Cycle ²
HKFRS 9	Financial Instruments ³
HKFRS 15	Revenue from Contracts with Customers ⁵
Amendments to HKFRS 9 and HKFRS 7	Mandatory Effective Date of HKFRS 9 and Transition Disclosures ³
Amendments to HKFRS 10, HKFRS 12 and HKAS 27	Investment Entities ¹
Amendments to HKFRS 11	Accounting for Acquisitions of Interests in Joint Operations ⁴
Amendments to HKAS 16 and HKAS 38	Clarification of Acceptable Methods of Depreciation and Amortisation ⁴
Amendments to HKAS 19	Defined Benefit Plans: Employee Contributions ²
Amendments to HKAS 32	Offsetting Financial Assets and Financial Liabilities ¹
Amendments to HKAS 36	Recoverable Amount Disclosures for Non-Financial Assets ¹
Amendments to HKAS 39	Novation of Derivatives and Continuation of Hedge Accounting ¹
HK(IFRIC) - Int 21	Levies ¹

¹ Effective for annual periods beginning on or after 1 January 2014, with earlier application permitted.

² Effective for annual periods beginning on or after 1 July 2014, with certain exceptions.

³ Available for application - the mandatory effective date will be determined when the outstanding phases of HKFRS 9 are finalised.

⁴ Effective for annual periods beginning on or after 1 January 2016.

⁵ Effective for annual periods beginning on or after 1 January 2017.

The Council's members anticipate that the application of the above new and revised HKFRSs will have no material impact on the results and the financial position of the Council.

CONSUMER COUNCIL

3. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared on the historical cost basis and in accordance with HKFRSs issued by the HKICPA. Historical cost is generally based on the fair value of the consideration given in exchange for goods and services. The principal accounting policies adopted are as follows:

Income recognition

Income is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods sold and services provided in the normal course of business, net of discounts and sales returns.

- Sales of "Choice" and other publications are recognised when goods are delivered and title has passed.
- Sales of "Choice" on-line subscription are recognised when services are provided.
- Licence fee income for "Choice" on-line is recognised on a straight-line basis over the - relevant licence term.

Interest income from a financial assets is recognised when it is probable that the economic benefits will flow to the Council and the amount of income can be measured reliably. Interest income is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts the estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

Government subventions

Government subventions for recurrent projects are recognised when funds are appropriated by the Government.

Government subventions for non-recurrent projects are recognised as income over the periods necessary to match with the related costs which are intended to compensate on a systematic basis.

Capital contribution

Contribution of cash and capital assets by the Government of the Hong Kong Special Administrative Region (the "HKSAR") are accounted for as capital contribution and recognised in the appropriate equity account.

CONSUMER COUNCIL

3. SIGNIFICANT ACCOUNTING POLICIES - continued

Property, plant and equipment

Property, plant and equipment are stated in the statement of financial position at cost less subsequent accumulated depreciation and accumulated impairment losses, if any.

Depreciation is recognised so as to write off the cost of items of property, plant and equipment, other than buildings, less their residual values over their estimated useful lives, using the straight-line method. The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of property, plant and equipment is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the income and expenditure statement.

Financial instruments

Financial assets and financial liabilities are recognised in the statement of financial position when the Council becomes a party to the contractual provisions of the instrument. Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition.

Financial assets

The Council's financial assets are classified as loan and receivables. The classification depends on the nature and purpose of financial assets and is determined at the time of initial recognition. All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

Effective interest method

The effective interest method is a method of calculating the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial asset, or where appropriate, a shorter period, to the net carrying amount on initial recognition.

Interest income is recognised on an effective basis for debt instruments.

CONSUMER COUNCIL

3. SIGNIFICANT ACCOUNTING POLICIES - continued

Financial instruments - continued

Financial assets - continued

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Subsequent to initial recognition, loans and receivables (including debtors, loans and advances to staff, amount due from the Consumer Legal Action Fund and bank balances and cash) are carried at amortised cost using the effective interest method, less any identified impairment losses (see accounting policy on impairment loss on financial assets below).

Interest income is recognised by applying the effective interest rate, except for short-term receivables where the recognition of interest would be immaterial.

Impairment on financial assets

Financial assets are assessed for indicators of impairment at the end of each reporting period. Financial assets are considered to be impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the financial assets have been affected.

Objective evidence of impairment could include:

- significant financial difficulty of the issuer or counterparty; or
- breach of contract, such as a default or delinquency in interest or principal payments; or
- it becoming probable that the borrower will enter bankruptcy or financial re-organisation.

For financial assets carried at amortised cost, the amount of the impairment loss recognised is the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate. If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through income or expenditure to the extent that the carrying amount of the asset at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

Financial liabilities

Financial liabilities are classified in accordance with the substance of the contractual arrangements entered into and the definitions of a financial liability.

CONSUMER COUNCIL

3. SIGNIFICANT ACCOUNTING POLICIES - continued

Financial instruments - continued

Financial liabilities - continued

Effective interest method

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fee paid or received that form an integral part of the effective interest rate, transaction costs and other premium or discounts) through the expected life of the financial liability, or where appropriate, a shorter period, to the net carrying amount on initial recognition.

Interest expense is recognised on an effective interest basis.

Financial liabilities

Financial liabilities (including accounts payable and secured bank borrowing) are initially measured at fair value and subsequently measured at amortised cost, using the effective interest method.

Derecognition

The Council derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity. If the Council neither transfers nor retains substantially all the risks and rewards of ownership and continues to control the transferred asset, the Council continues to recognise the asset to the extent of its continuing involvement and recognises an associated liability.

On derecognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable and the cumulative gain or loss that had been recognised in other comprehensive income and accumulated in equity is recognised in the income and expenditure statement.

The Council derecognises financial liabilities when, and only when, the Council's obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in the income and expenditure statement.

CONSUMER COUNCIL

3. SIGNIFICANT ACCOUNTING POLICIES - continued

Impairment on tangible assets

At the end of the reporting period, the Council reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or a cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or a cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in the income and expenditure statement.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised immediately in the income and expenditure statement.

Leasing

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases are classified as operating leases.

The Council as lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term, except where another systematic basis is more representative of the time pattern in which economic benefits from the leased asset are consumed.

Leasehold land and building

When a lease includes both land and building elements, the Council assesses the classification of each element as a finance or an operating lease separately based on the assessment as to whether substantially all the risks and rewards incidental to ownership of each element have been transferred to the Council. The entire lease of the Council's land and building is classified as a finance lease and accounted for as property, plant and equipment.

CONSUMER COUNCIL

3. SIGNIFICANT ACCOUNTING POLICIES - continued

Foreign currencies

In preparing the financial statements of the Council, transactions in currencies other than the functional currency (foreign currencies) are recorded in its functional currency (i.e. the currency of the primary economic environment in which the Council operates) at the rates of exchanges prevailing on the dates of the transactions. At the end of the reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Exchange differences on monetary items are recognised in income and expenditure statement in the period in which they arise.

Borrowing costs

All borrowing costs are recognised in the income and expenditure statement in the period in which they are incurred.

Retirement benefit costs

Payments to defined contribution retirement benefit plans are charged as an expense when employees have rendered service entitling them to the contributions.

4. CAPITAL RISK MANAGEMENT

The Council is funded mainly by Government subventions. The Council members manage its funds to ensure that the Council will be able to continue as a going concern. The Council's overall strategy remains unchanged from prior year.

5. FINANCIAL INSTRUMENTS

a. Categories of financial instruments

	<u>2014</u> HK\$	<u>2013</u> HK\$
Loans and receivables (including cash and cash equivalents)	<u>45,195,045</u>	<u>45,909,446</u>
Financial liabilities at amortised cost	<u>5,812,441</u>	<u>5,776,039</u>

CONSUMER COUNCIL

5. FINANCIAL INSTRUMENTS - continued

b. Financial risk management objectives and policies

The Council's major financial instruments include debtors, loans and advances to staff, amount due from the Consumer Legal Action Fund, bank balances and cash, accounts payable and secured bank borrowing. Details of these financial instruments are disclosed in respective notes. The risks associated with these financial instruments and the policies on how to mitigate these risks are set out below. The Council's members manage and monitor these exposures to ensure appropriate measures are implemented on a timely and effective manner.

Credit risk

The Council has no significant concentration of credit risk on debtors, and loans and advances to staff as the Council's members consider the amounts involved are insignificant.

The credit risk on deposits at banks is limited because the counterparties are banks with high credit ratings.

The credit risk arising from default in the payment by the Consumer Legal Action Fund is limited as the counterparty is financially capable.

Market riskForeign currency risk management

Certain transactions of the Council are denominated in currencies set out below which are different from the functional currency of the Council, i.e. Hong Kong dollars, and therefore the Council is exposed to foreign currency risk. The carrying amounts of the Council's foreign currency denominated monetary assets and liabilities at the end of the reporting period are as follows:

	<u>Assets</u>		<u>Liabilities</u>	
	<u>2014</u> HK\$	<u>2013</u> HK\$	<u>2014</u> HK\$	<u>2013</u> HK\$
United States dollars	105,003	105,002	-	14,921
Euro	584,547	402,553	165,625	746,334
British Pound	-	-	-	111,180
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

CONSUMER COUNCIL

5. FINANCIAL INSTRUMENTS - continued

b. Financial risk management objectives and policies - continued

Market risk - continued

The following table indicates the approximate change in the Council's income and expenditure in response to reasonably possible changes in the foreign exchange rates to which the Council may have exposure at the end of the reporting period.

	<u>2014</u>		<u>2013</u>	
	Increase (decrease) in foreign exchange rates	Effect on income (expenditure) HK\$	Increase (decrease) in foreign exchange rates	Effect on income (expenditure) HK\$
United States dollars	3%	3,150	3%	2,702
	(3%)	(3,150)	(3%)	(2,702)
Euro	10%	41,892	10%	(34,378)
	(10%)	(41,892)	(10%)	34,378
British Pound	N/A	N/A	3%	(3,336)
	N/A	N/A	(3%)	3,336

In the opinion of the Council members, the sensitivity analysis is unrepresentative of the inherent foreign exchange risk as the year end exposure does not reflect the exposure during the year.

Interest rate risk

The Council's income and operating cash flows are substantially independent of changes in market interest rates. The Council's exposure to changes in interest rates is mainly attributable to its secured bank borrowing which bears interest at variable rates. The Council has a policy to place surplus funds with creditable financial institutions which offer the best rate on a short-term basis to facilitate the bank loan interest payment. The Council's members continuously monitor the cash flow interest rate risk.

Liquidity risk

The Council is dependent on the government subventions. The Council members consider that the Council is exposed to minimal liquidity risk as the Government would provide subvention for the Council based on budgets prepared by the Council annually. The Council members also closely monitor the Council's cash flow position.

Bank balances comprise of demanded deposits with an original maturity of three months or less.

CONSUMER COUNCIL

5. FINANCIAL INSTRUMENTS - continued

b. Financial risk management objectives and policies - continued

Liquidity risk - continuedLiquidity and interest rate table

The following tables detail the Council's remaining contractual maturity for its non-derivative financial liabilities. The tables have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Council can be required to pay.

	Weighted average effective interest rate %	6 months or less HK\$	6-12 months HK\$	1-5 years HK\$	Over 5 years HK\$	Total undiscounted cash flows HK\$	Carrying amounts HK\$
2014							
Accounts payable	-	3,677,421	-	-	-	3,677,421	3,677,421
Secured bank borrowing	0.96	192,000	192,000	1,536,000	275,208	2,195,208	2,135,020
		<u>3,869,421</u>	<u>192,000</u>	<u>1,536,000</u>	<u>275,208</u>	<u>5,872,629</u>	<u>5,812,441</u>

	Weighted average effective interest rate %	6 months or less HK\$	6-12 months HK\$	1-5 years HK\$	Over 5 years HK\$	Total undiscounted cash flows HK\$	Carrying amounts HK\$
2013							
Accounts payable	-	3,279,379	-	-	-	3,279,379	3,279,379
Secured bank borrowing	1.03	192,000	192,000	1,536,000	668,008	2,588,008	2,496,660
		<u>3,471,379</u>	<u>192,000</u>	<u>1,536,000</u>	<u>668,008</u>	<u>5,867,387</u>	<u>5,776,039</u>

c. Fair value

The fair values of financial assets and financial liabilities are determined in accordance with generally accepted pricing models based on discounted cash flow analysis.

The Council's members consider that the carrying values of financial assets and financial liabilities recorded at amortised cost in the financial statements approximate their fair values.

6. NON-RECURRENT PROJECTS SUBVENTION

	<u>2014</u> HK\$	<u>2013</u> HK\$
Price surveillance project	2,435,794	4,019,790
Price Survey on diesel and gasoline	871,444	512,126
Consumer Council resources centre enhancement project	246,000	160,661
Strengthening consumer protection project	9,188	15,120
Enhancement of computer systems	309,718	699,943
Purchase of computer equipments	105,047	159,338
Unfair trade practice campaign	2,134,741	-
Other non-recurrent projects	1,340,780	1,298,889
	<u>7,452,712</u>	<u>6,865,867</u>

CONSUMER COUNCIL

7. SALES OF "CHOICE" MAGAZINE

Income from sale of "Choice" magazine, after deduction of printing, artwork, postage and promotion cost amounts to HK\$404,595 (2013: HK\$392,357).

8. STAFF COSTS

Staff costs include an amount of HK\$6,855,609 (2013: HK\$6,773,239) in respect of contributions to retirement benefits scheme.

9. NON-RECURRENT PROJECTS EXPENSES

	<u>2014</u> HK\$	<u>2013</u> HK\$
Price surveillance project	2,435,794	4,019,790
Unfair trade practice campaign	2,134,741	-
Consumer Council resources centre enhancement project	246,000	160,661
Price survey on diesel and gasoline	868,054	514,115
Other projects	668,682	789,165
	<u>6,353,271</u>	<u>5,483,731</u>

10. PROPERTY, PLANT AND EQUIPMENT

	Leasehold land and building in Hong Kong under long-term lease HK\$	Leasehold improvement HK\$	Office equipment HK\$	Computer equipment HK\$	Furniture and fixtures HK\$	Motor vehicle HK\$	Total HK\$
COST							
At 1 April 2012	62,638,435	7,473,251	1,744,660	10,054,938	738,062	247,291	82,896,637
Additions	-	459,551	28,736	1,124,533	124,234	-	1,737,054
At 31 March 2013	62,638,435	7,932,802	1,773,396	11,179,471	862,296	247,291	84,633,691
Additions	-	112,983	338,371	306,567	46,742	-	804,663
At 31 March 2014	62,638,435	8,045,785	2,111,767	11,486,038	909,038	247,291	85,438,354
DEPRECIATION							
At 1 April 2012	10,063,502	6,003,850	1,498,325	7,872,272	629,642	247,291	26,314,882
Charge for the year	875,972	334,697	193,633	1,617,868	68,370	-	3,090,540
At 31 March 2013	10,939,474	6,338,547	1,691,958	9,490,140	698,012	247,291	29,405,422
Charge for the year	875,971	439,901	169,206	1,070,893	90,132	-	2,646,103
At 31 March 2014	11,815,445	6,778,448	1,861,164	10,561,033	788,144	247,291	32,051,525
CARRYING VALUES							
At 31 March 2014	50,822,990	1,267,337	250,603	925,005	120,894	-	53,386,829
At 31 March 2013	51,698,961	1,594,255	81,438	1,689,331	164,284	-	55,228,269

CONSUMER COUNCIL

10. PROPERTY, PLANT AND EQUIPMENT - continued

The above items of property, plant and equipment are depreciated over their useful lives using the straight-line method, at the following rates per annum:

Leasehold land	Over the remaining term of the leases
Buildings	Over the shorter of their useful lives or the remaining term of the lease of land
Leasehold improvement	20%
Office equipment	33.33%
Computer equipment	33.33%
Furniture and fixtures	33.33%
Motor vehicle	33.33%

Leasehold properties with carrying value of HK\$13,147,396 (2013: HK\$13,259,238) are under mortgage to secure the bank loan of the Council. All the leasehold properties are under second mortgage in favour of the Government.

11. OTHER FINANCIAL ASSETS

Other financial assets included debtors, loans and advances to staff and management fee receivable from Consumer Legal Action Fund. The amounts are unsecured and interest-free. Except for the loans and advances to staff which will be settled by twelve monthly instalments, other amounts are repayable on demand.

12. BANK BALANCES AND CASH

Bank balances and cash comprise cash and short-term deposits with an original maturity of three months or less and carry interest at market rates which ranged from 0.8% to 1.2% (2013: 0.11% to 0.58%) per annum.

13. ACCOUNTS PAYABLE AND ACCRUED CHARGES

Accounts payable are unsecured, interest-free and repayable according to the respective credit terms. The Council has financial risk management policies in place to ensure that all payables are paid within the credit timeframe.

CONSUMER COUNCIL

14. SECURED BANK BORROWING

	<u>2014</u> HK\$	<u>2013</u> HK\$
Carrying amount repayable:		
On demand or within one year	365,042	361,282
More than one year, but not exceeding two years	368,574	364,819
More than two years but not more than five years	1,127,258	1,116,021
More than five years	274,146	654,538
	<u>2,135,020</u>	<u>2,496,660</u>
Less: Amounts due within one year shown under current liabilities	<u>(365,042)</u>	<u>(361,282)</u>
	<u>1,769,978</u>	<u>2,135,378</u>

The loan which is secured by the Council's properties with carrying value of HK\$13,147,396 (2013: HK\$13,259,238) bears interest at the lower of prime rate or 0.75% over the Hong Kong Interbank Offered Rate and will be repayable by monthly instalments, the last of which falls due in December 2019. The proceeds were used to finance the acquisition of a leasehold property.

15. SUBVENTIONS RECEIVED

	<u>2014</u> HK\$	<u>2013</u> HK\$
Subventions unexpended at the end of the reporting period for designated non-recurrent projects:		
Price surveillance project	221,165	1,916,208
Price survey on diesel and gasoline	1,849,509	1,858,207
Strengthening consumer protection project	797,090	806,278
35th anniversary activities	323,009	323,009
Enhancement of computer systems	2,708,288	3,023,371
Complaints interactive computer system	-	309,718
Unfair trade practice campaign	-	980,000
Consumer Council resource centre:		
leasehold improvement	256,244	256,244
enhancement project	48,899	-
air-conditioning system	46,000	101,200
Replacement of computers	-	25,800
Removal of storage devices	-	18,890
Office of the Communications Authority online price survey	-	7,491
Training program	1,025,408	1,306,512
Revamp of shopsmart website	-	270,000
Conference room refurbishment	544,000	748,000
Digitalisation of "Choice" magazine	73,333	128,333
Accomplishing sever virtualisation	1,600,000	1,600,000
Choice of tablet computer	550,000	550,000
Other projects	2,453,284	2,265,336
	<u>12,496,229</u>	<u>16,494,597</u>

CONSUMER COUNCIL

16. LEASEHOLD PROPERTY CONTROL ACCOUNT

The amount arises from capital contribution by the Government for the acquisition of leasehold properties and appropriation from general fund for subsequent purchase of capital assets reduced by depreciation of the related assets.

17. EQUIPMENT CONTROL ACCOUNT

The amount was appropriated from general fund in previous years for the acquisition of office equipment, computer equipment and furniture and fixtures and is reduced by depreciation of the related assets.

18. DESIGNATED FUND FOR APPROVED PROJECTS

The amount represents funds for current projects appropriated for the below designated activities not yet incurred by the end of the reporting period:

	<u>2014</u> HK\$	<u>2013</u> HK\$
Online "Choice" operation reserve	4,300,344	4,300,344
Office equipment and maintenance	249,026	249,026
Testing and research	294,724	1,682,435
	<u>4,844,094</u>	<u>6,231,805</u>

19. OPERATING LEASE COMMITMENT

At the end of the reporting period, the Council had commitments for future minimum lease payments under non-cancellable operating leases in respect of rented premises which fall due within one year and two to five years amounting to HK\$767,428 and HK\$480,947, respectively (2013: HK\$358,513 and nil).

Leases are negotiated for a term ranging from one to two years, with fixed rental over the terms of the leases.

20. RELATED PARTY TRANSACTION

The Council recharged a fee of HK\$2,354,000 (2013: HK\$2,374,000) for administrative service and office support (comprising salary costs and attributable overhead) provided to the Consumer Legal Action Fund (the "Funds") during the year. The recharge is in accordance with the provision of the Trust Deed governing the Funds and approved by both the Council and the Board of Administrators of the Funds.

消費者委員會

〔根據《消費者委員會條例》在香港成立〕

財務報表

截至二零一四年三月三十一日止年度

消費者委員會

財務報表

截至二零一四年三月三十一日止年度

<u>目錄</u>	<u>頁次</u>
獨立核數師報告書	1 & 2
收支結算表	3
財務狀況表	4
權益變動表	5
現金流量表	6
財務報表附註	7-21

獨立核數師報告書

致消費者委員會委員

(根據《消費者委員會條例》在香港成立)

本核數師已完成審核消費者委員會(「委員會」)載於第3頁至第21頁的財務報表,包括二零一四年三月三十一日之財務狀況報表,以及截至該日止年度之收支結算表、權益變動表及現金流量表,連同主要會計政策概要及其他說明性資訊。

委員會委員就財務報表之責任

委員會委員須遵照香港會計師公會頒佈之香港財務報告準則編製真實且公平的財務報表,且實施其認為必要之內部監控,以使財務報表之編製不存在由於欺詐或錯誤而導致之重大錯誤陳述。

核數師之責任

本核數師的責任是根據審核結果,對該等財務報表作出意見,並按照本行已同意的聘用條款的規定,僅向委員會作出呈報,除此之外,本報告並無其他目的。本核數師概不就本報告之內容,向任何其他人士負責或承擔法律責任。本核數師已按照香港會計師公會頒佈之香港審計準則進行審核工作。該等準則要求本核數師遵守道德規範,並策劃及執行審核工作,以合理確定該等財務報表是否不存在任何重大錯誤陳述。

審核涉及執行情序以獲取有關財務報表所載金額及披露資料的審核憑證。所選定的程序取決於核數師之判斷,包括評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述之風險。在評估該等風險時,核數師考慮與委員會編製真實且公平的財務報表相關之內部監控,以設計適當之審核程序,但並非為對委員會內部監控之效能發表意見。審核亦包括評價委員會委員所採用之會計政策之合適性及所作會計估計之合理性,以及評價財務報表的整體列報方式。

本核數師相信,所獲得之審核憑證已足夠和適當地為本核數師之審核意見提供基礎。

獨立核數師報告書

致消費者委員會委員一續

(根據《消費者委員會條例》在香港成立)

意見

本核數師認為該等財務報表已根據香港財務報告準則真實而公平地反映委員會於二零一四年三月三十一日的財政狀況及委員會截至該日止年度的盈餘及現金流量。

德勤•關黃陳方會計師行

執業會計師

香港

二零一四年七月二十八日

消費者委員會

收支結算表

截至二零一四年三月三十一日止年度

	附註	二零一四年 港元	二零一三年 港元
收入			
政府撥款		94,537,000	85,885,000
非經常性項目撥款	6	7,452,712	6,865,867
銷售《選擇》雜誌	7	2,071,899	1,920,658
行政服務費收入		2,354,000	2,374,000
銀行存款利息		335,291	329,121
雜項收入		<u>164,918</u>	<u>270,903</u>
		<u>106,915,820</u>	<u>97,645,549</u>
減：			
支出			
僱員成本	8	77,074,272	74,574,245
測試及研究費		5,560,756	5,091,688
非經常性項目	9	6,353,271	5,483,731
物業、機器及設備折舊		2,646,103	3,090,540
辦事處設備及維修		1,511,638	966,467
辦事處有關費用		3,040,754	2,704,895
核數師酬金		148,500	142,000
消費者教育		566,909	472,610
國際消費者聯會會員費		356,369	343,228
委員會委員開支		53,000	48,000
非於五年內悉數償還的銀行貸款之利息開支		22,360	27,832
國際會議及外訪		430,471	312,584
《選擇》雜誌出版及推廣費		1,667,304	1,528,302
宣傳及公關費		1,465,950	437,473
其他行政費用		<u>4,884,727</u>	<u>2,286,541</u>
		<u>105,782,384</u>	<u>97,510,136</u>
本年度盈餘		<u>1,133,436</u>	<u>135,413</u>

消費者委員會

財務狀況表

截至二零一四年三月三十一日止年度

	附註	二零一四年 港元	二零一三年 港元
非流動資產			
物業、機器及設備	10	<u>53,386,829</u>	<u>55,228,269</u>
流動資產			
應收賬款、按金及預付款項	11	1,671,687	1,460,266
提供予僱員的貸款及墊款	11	58,192	65,845
消費者訴訟基金的應付款項	11	2,354,000	2,374,000
銀行結餘及現金	12	<u>42,521,376</u>	<u>43,124,710</u>
		<u>46,605,255</u>	<u>47,024,821</u>
流動負債			
已收訂閱費		839,724	732,488
應付賬款及應計費用	13	4,671,801	4,064,924
未放取之有薪年假撥備		4,795,357	4,543,904
有擔保銀行貸款	14	365,042	361,282
已收撥款	15	<u>12,496,229</u>	<u>16,494,597</u>
		<u>23,168,153</u>	<u>26,197,195</u>
流動資產淨額		<u>23,437,102</u>	<u>20,827,626</u>
非流動負債			
有擔保銀行貸款	14	<u>1,769,978</u>	<u>2,135,378</u>
		<u>75,053,953</u>	<u>73,920,517</u>
折合：			
租賃物業統制賬項	16	52,090,328	53,293,217
設備統制賬項	17	1,296,501	1,935,052
核准項目指定基金	18	4,844,094	6,231,805
累計盈餘		<u>16,823,030</u>	<u>12,460,443</u>
		<u>75,053,953</u>	<u>73,920,517</u>

載於第 3 頁至第 21 頁的財務報表已於二零一四年七月二十八日獲消費者委員會委員批准及授權發佈，並由以下代表簽署：

總幹事

消費者委員會

權益變動表

截至二零一四年三月三十一日止年度

	租賃物業 統制賬項 港元	設備 統制賬項 港元	核准項目 指定基金 港元	累計盈餘 〔虧損〕 港元	合計 港元
於二零一二年四月一日	54,044,335	2,537,420	6,898,316	10,305,033	73,785,104
本年度盈餘	-	-	-	135,413	135,413
本年度添置	459,551	1,277,503	1,686,023	(3,423,077)	-
本年度使用	<u>(1,210,669)</u>	<u>(1,879,871)</u>	<u>(2,352,534)</u>	<u>5,443,074</u>	-
於二零一三年三月三十一	53,293,217	1,935,052	6,231,805	12,460,443	73,920,517
本年度盈餘	-	-	-	1,133,436	1,133,436
本年度添置	112,983	691,680	294,724	(1,099,387)	-
本年度使用	<u>(1,315,872)</u>	<u>(1,330,231)</u>	<u>(1,682,435)</u>	<u>4,328,538</u>	-
於二零一四年三月三十一	<u>52,090,328</u>	<u>1,296,501</u>	<u>4,844,094</u>	<u>16,823,030</u>	<u>75,053,953</u>

消費者委員會

現金流量表

截至二零一四年三月三十一日止年度

	二零一四年 港元	二零一三年 港元
營運活動		
本年度盈餘	1,133,436	135,413
就下列項目作出調整：		
就添置物業、機器及設備之政府撥款	(1,099,441)	(1,385,724)
利息開支	22,360	27,832
物業、機器及設備折舊	2,646,103	3,090,540
利息收入	<u>(335,291)</u>	<u>(329,121)</u>
於流動資金變動前之營運現金流量	2,367,167	1,538,940
應收賬款、按金及預繳款項之增加	(201,346)	(24,303)
消費者訴訟基金的應付款項減少（增加）	20,000	(327,000)
預收訂閱費增加	107,236	7,821
應付賬款及應計費用增加（減少）	606,877	(1,831,685)
未放取之有薪年假撥備增加（減少）	<u>251,453</u>	<u>(71,634)</u>
營運中產生（使用）的現金	3,151,387	(707,861)
已付利息	<u>(22,360)</u>	<u>(27,832)</u>
來自（用於）營運活動之現金淨值	<u>3,129,027</u>	<u>(735,693)</u>
投資活動		
購置物業、機器及設備	(804,663)	(1,737,054)
提供予僱員的新貸款及墊款	(160,392)	(65,845)
僱員付還的貸款及墊款	168,045	269,712
已收利息	<u>325,216</u>	<u>326,348</u>
用於投資活動之現金淨值	<u>(471,794)</u>	<u>(1,206,839)</u>
融資活動		
非經常項目所用之政府撥款	(5,485,218)	(4,969,617)
其他非經常項目所用之資金	(868,054)	(510,526)
償還銀行貸款	(361,640)	(356,168)
其他非經常項目所得之資金	863,954	933,767
非經常項目所得之政府撥款	<u>2,590,391</u>	<u>6,326,398</u>
來自（用於）融資活動之現金淨值	<u>(3,260,567)</u>	<u>1,423,854</u>
現金及現金等價物減少淨值	(603,334)	(518,678)
年初之現金及現金等價物	<u>43,124,710</u>	<u>43,643,388</u>
年末之現金及現金等價物， 以銀行結餘及現金列示	<u>42,521,376</u>	<u>43,124,710</u>

消費者委員會

財務報表附註

截至二零一四年三月三十一日止年度

1. 組織及活動

消費者委員會（「委員會」）是根據一九七七年《消費者委員會條例》（香港法例第 216 章）成立的永久性法人團體，目的為保護及促進商品、不動產及服務消費者權益。資金來源主要是政府撥款資助。委員會亦根據信託聲明獲委任為消費者訴訟基金之受託人，目的是為消費者依循法律途徑尋求賠償、補償及保障，而提供經濟援助。

委員會的註冊辦事處及主要營運地址為香港北角渣華道 191 號嘉華國際中心 22 樓。

委員會根據《稅務條例》第 87 章條款獲豁免繳納利得稅。

財務報表乃以港元呈列，同時，港元亦是委員會的功能貨幣。

鑒於委員會為非營利機構，編製收入及開支賬目旨在反映機構的營運結果。

2. 採納新訂及經修訂香港財務報告準則（「香港財務報告準則」）

本年度內，委員會採用了由香港會計師公會所頒佈的以下新訂及經修訂香港財務報告準則。

香港財務報告準則（經修訂）	對二零零九至二零一一年週期香港財務報告準則之年度改進
香港財務報告準則第 7 號（經修訂）	披露－抵銷財務資產及金融負債
香港財務報告準則第 10 號、第 11 號及第 12 號（經修訂）	綜合財務報表、聯合安排及在其他主體中權益的披露：過渡指引
香港財務報告準則第 10 號	綜合財務報表
香港財務報告準則第 11 號	聯合安排
香港財務報告準則第 12 號	在其他主體中權益的披露
香港財務報告準則第 13 號	公允價值計量
香港會計準則第 19 號（二零一一年經修訂）	僱員福利
香港會計準則第 27 號（二零一一年經修訂）	獨立財務報表
香港會計準則第 28 號（二零一一年經修訂）	對聯屬公司及聯營公司的投資
香港會計準則第 1 號（經修訂）	其他全面收入項目之呈列
香港（國際財務報告詮釋委員會）－詮釋第 20 號	露天礦生產階段的剝離成本

本年度採納上述新訂及經修訂香港財務報告準則對本年度及先前年度的財務報表及／或該等財務報表所載的披露資料概無重大影響。

消費者委員會

2. 採納新訂及經修訂香港財務報告準則（「香港財務報告準則」）—續

委員會並未提前採納下列已頒佈但尚未生效之新訂及經修訂之香港財務報告準則：

香港財務報告準則（經修訂）	對二零一零至二零一二年週期香港財務報告準則之年度改進 ²
香港財務報告準則（經修訂）	對二零一一至二零一三年週期香港財務報告準則之年度改進 ²
香港財務報告準則第 9 號	金融工具 ³
香港財務報告準則第 9 號及第 7 號（經修訂）	香港財務報告準則第 9 號及過渡披露之強制性有效日期 ³
香港財務報告準則第 10 號、第 12 號及第 27 號（經修訂）	投資實體 ¹
香港財務報告準則第 11 號（經修訂）	收購共同營運權益之會計安排 ⁴
香港會計準則第 16 號及第 38 號（經修訂）	可接受之折舊及攤銷方式之澄清 ⁴
香港會計準則第 19 號（經修訂）	界定福利計劃：僱員供款 ²
香港會計準則第 32 號（經修訂）	財務資產及金融負債之抵銷 ¹
香港會計準則第 36 號（經修訂）	非金融資產可收回金額之披露事項 ¹
香港會計準則第 39 號（經修訂）	衍生工具更替及對沖會計法之延續 ¹
香港（國際財務報告詮釋委員會）—詮釋第 21 號	徵稅 ¹

¹ 於二零一四年一月一日或其後開始之年度期間生效，准許提前採納

² 於二零一四年七月一日或其後開始之年度期間生效，除某些例外情況

³ 可供採納—強制生效日期將於香港財務報告準則第 9 號尚待確實之階段落實後再行釐定

⁴ 於二零一六年一月一日或其後開始之年度期間生效

委員會委員預期採納上述新訂及經修訂香港財務報告準則，將不會對委員會的業績及財務狀況產生重大影響。

消費者委員會

3. 主要會計政策

財務報表乃按歷史成本法並根據香港會計師公會所頒佈的香港財務報告準則編製。歷史成本一般基於為換取貨物及服務所給予的代價的公平價值。所採納的主要會計政策則詳列如下：

收入確認

收入乃按已收或應收代價的公平價值釐定，是日常業務營運中銷售商品及提供服務之應收金額，扣除折扣及銷售退回。

- 《選擇》月刊及其他刊物的銷售額，於交付商品及移交所有權時確認。
- 《選擇》月刊網上訂購銷售額，於提供服務時確認。
- 《選擇》月刊的網上許可費收入按直線法於有關許可期內確認。

金融資產之利息收入於經濟利益可能流向委員會，且收入金額能可靠地計量時確認。利息收入以時間基準按尚餘的本金及適用實際利率計算，該實際利率是在金融資產的預計期限內估計的未來現金收入準確貼現為初步確認時資產的賬面淨額所用的利率。

政府撥款

政府對經常性項目的撥款於政府劃撥資金時確認。

政府對非經常性項目的撥款在與他們擬定有系統地性補償的相關成本相配對後，確認為該期間相對應的收入。

認繳資本

香港特區政府認繳的現金及資本資產以認繳資本入賬，於適當之股本賬目中確認。

消費者委員會

3. 主要會計政策—續

物業、機器及設備

在財務狀況表中，物業、機器及設備乃按成本減隨後累積折舊及累積減值虧損（如有）入賬。

物業、機器及設備（建築物除外）在減去估計剩餘價值後，按其估計可用年限以直線法確認折舊以撇銷其成本。於各報告期結束時，對估計可用年限、剩餘價值及折舊方法進行檢討，以便預先考慮估計出現的任何變動。

一項物業、機器及設備於出售時或預期繼續使用該項資產不會帶來未來經濟利益時予以註銷。任何因物業、機器及設備的出售或永久停用而產生的收益或虧損（按該資產之出售收入與賬面值之間差額計算）計入於收支結算表。

金融工具

金融資產及金融負債於委員會成為該等工具合約條文的訂約方時在財務狀況表內予以確認。金融資產及金融負債在初步確認時按公平價值計算。直接因金融資產及金融負債的購置或發行而產生的交易成本，在初步確認時將酌情在金融資產或金融負債的公平價值中增加或扣減。

金融資產

委員會的金融資產劃分為貸款及應收賬款。有關分類乃根據金融資產的性質及目的，於初步確認時決定。所有金融資產的正常交易應以交易日為基準進行確認及註銷。正常交易是指在市場規則或慣例規劃的時間範圍內進行資產交付的金融資產交易。

實際利率法

實際利率法為於相關期間計算金融資產之攤銷成本及分配利息收入之方法。實際利率是在金融資產的預計期限或（如適用）更短期限內，估計的未來現金收入（包括所有已付或已收的費用，而這些費用構成實際利率、交易成本及其他溢價或折讓的組成部分）準確貼現為初步確認時的賬面淨額所用的利率。

就債務工具而言，利息收入按實際利率確認。

3. 主要會計政策—續

金融工具—續

金融資產—續

貸款及應收賬款

貸款及應收賬款是指回收金額固定或可確定，且未在交投暢旺的市場上市的非衍生金融資產。在初步確認後，應採用實際利率法以攤銷成本對貸款及應收賬款（包括應收賬款、貸款及僱員墊款、消費者訴訟基金的應付款項和銀行結餘）進行計算，並扣除已確認的減值虧損（請參閱以下會計政策中金融資產減值虧損條款）。

利息收入按實際利率確認，惟利息極少的短期應收賬款除外。

金融資產的減值

金融資產評估在每個報告期結束時按減值指標進行。如有客觀證據顯示，因在金融資產初步確認後發生的一項或多項事件導致該金融資產的未來估計現金流量受到影響，該金融資產須予減值處理。

客觀證據顯示有減值必要的情形包括：

- 發行人或交易對手的重大財務困難；或
- 違約，如欠繳或拖欠利息或本金款項；或
- 借款人有可能陷入破產或金融重組。

就以攤銷成本列賬的金融資產而言，確認的減值虧損金額為該資產賬面值與按金融資產原實際利率折現的未來估計現金流量現值之間的差額。如果在隨後的期間減值虧損金額降低，而有關降低可客觀地與確認減值虧損後發生之事件相關聯，則之前已確認之減值虧損將透過收入或支出撥回，惟該資產於撥回減值該日之賬面值不超出倘並無確認減值原應有之攤銷成本。

金融負債

金融負債是按照簽訂的合約安排主旨及金融負債的定義來進行分類。

3. 主要會計政策—續

金融工具—續

金融負債—續

實際利率法

實際利率法為於相關期間計算金融負債之攤銷成本及分配利息開支之方法。實際利率是在金融負債的預計期限或（如適用）更短期限內，估計的未來現金付款（包括所有已付或已收的費用，而這些費用構成實際利率、交易成本及其他溢價或折讓的組成部分）準確貼現為初步確認時的賬面淨額所用的利率。

利息開支按實際利率確認。

金融負債

金融負債（包括應付賬款及有擔保銀行貸款）初步以公平價值計算，隨後採用實際利率法以攤銷成本計算。

撤銷

當從資產獲得現金流量的合約權利屆滿，或委員會轉讓金融資產及實質轉讓金融資產所有權的全部風險及回報時，金融資產被註銷。如委員會不轉讓或保留所有權的幾乎全部風險及回報，並繼續控制被轉讓資產，則委員會繼續在持續參與的範圍內確認資產，並確認相關負債。

所有金融資產一經註銷，資產的賬面值與已收和應收代價、已經在其他綜合收入中確認並於權益累積之累計收益或虧損的總和之差額於收支結算表內確認。

當且僅當委員會的義務被解除、註銷或屆滿時，委員會註銷金融負債。被註銷的金融負債的賬面值與已付及應付代價之間的差額於收支結算表內確認。

3. 主要會計政策—續

有形資產之減值

委員會於報告期結束時審查有形資產之賬面值，以決定是否有任何跡象顯示該等資產已經出現減值虧損。如果存在該跡象，則對資產的可收回金額進行估計，從而確定減值虧損（如有）的程度。

可收回金額為公平價值減銷售成本所得金額與使用價值中的較高者。當評估使用價值時，會採用可反映當前市場評估時間價值的稅前貼現率，將估計的未來現金流量貼現為現值，而估計未來現金流量的資產的特定風險尚未作出調整。

如果資產（或現金產出單位）的估計可收回金額少於賬面值，則資產（或現金產出單位）的賬面值將減少為其可收回金額。減值虧損即時在收支結算表中予以確認。

若減值虧損隨後撥回，該資產的賬面值增加至其可收回金額之修訂估值，惟所增加之賬面值不得超過該資產於過往年度並無出現減值虧損而確認之賬面值。該撥回的減值虧損即時於收支結算表內確認。

租賃

如租賃條款將所有權的幾乎全部風險及回報轉讓予承租人，則租賃被歸類為融資租賃。所有其他租賃被歸類為營運租賃。

委員會作為承租人

營運租賃付款按直線法於有關租賃期內確認為開支，除非其他系統性方法更能代表消費租賃資產所得經濟利益的時間模式。

租賃土地及樓宇

當租賃包含土地及樓宇部分時，委員會會根據各部分所有權附帶的幾乎全部風險及回報是否已轉讓予委員會，對各部分進行評定，並分別劃分為融資租賃或營運租賃。委員會的全部土地及樓宇租賃被歸類為融資租賃，並算作物業、機器及設備。

3. 主要會計政策—續

外幣

在編製委員會財務報表時，以功能貨幣以外之貨幣（外幣）進行之交易均按交易日期之適用匯率換算為功能貨幣（即委員會營運之處主要經濟地區之貨幣）記賬。於報告期完結時，以外幣計值之貨幣項目均按當日之現行匯率重新換算。按外幣過往成本計算之非貨幣項目無需重新換算。

貨幣項目的匯兌差額均於該期間的收支結算表內確認。

貸款成本

所有貸款成本均確認為所發生期間的收支結算表的財務成本。

退休福利費用

就定額供款退休福利計劃支付的款項，在僱員提供服務並因此享有該供款的期間列為開支。

4. 資本風險管理

委員會的資金主要來自政府撥款。委員會委員管理該筆資金，以確保委員會能持續正常營運，委員會的整體策略與上年保持一致。

5. 金融工具

a. 金融工具類別

	<u>二零一四年</u>	<u>二零一三年</u>
	港元	港元
貸款及應收賬款（包括現金及現金等價物）	<u>45,195,045</u>	<u>45,909,446</u>
以攤銷成本計量的金融負債	<u>5,812,441</u>	<u>5,776,039</u>

5. 金融工具—續

b. 金融風險管理目標及政策

委員會的主要金融工具包括應收賬款、貸款及僱員墊款、消費者訴訟基金的應付款項、銀行結餘及現金、應付賬款及有擔保銀行貸款。該等金融工具的詳情披露於各個附註。與該等金融工具有關的風險及如何降低該等風險的政策載於下文，委員會委員管理並監察該等風險，以確保及時有效地實施適當措施。

信貸風險

由於委員會委員認為所涉金額並不重大，故委員會就其應收賬款以及貸款及僱員墊款並未面臨重大信貸風險。

由於交易對方是有較高信貸評級的銀行，故銀行存款的信貸風險有限。

由於交易對方有足夠的經濟能力進行支付，故因而消費者訴訟基金拖欠付款而引起的信貸風險有限。

市場風險

外幣風險管理

委員會的某些交易是以下列貨幣（不同於委員會的功能貨幣-港幣）計值，所以委員會會面臨外幣風險。在報告期完結時，委員會以外幣計值的貨幣資產及負債之賬面值如下：

	<u>資產</u>		<u>負債</u>	
	<u>二零一四年</u>	<u>二零一三年</u>	<u>二零一四年</u>	<u>二零一三年</u>
	港元	港元	港元	港元
美元	105,003	105,002	-	14,921
歐元	584,547	402,553	165,625	746,334
英鎊	<u>-</u>	<u>-</u>	<u>-</u>	<u>111,180</u>

5. 金融工具—續

b. 金融風險管理目標及政策—續

市場風險—續

下表顯示委員會於報告期完結時因面臨外匯匯率合理的潛在變動的風險而產生的收入及開支變化情況。

	二零一四年		二零一三年	
	外匯匯率的 升幅(降 幅)	對收入(開 支)的影響 港元	外匯匯率的 升幅(降 幅)	對收入(開 支)的影響 港元
美元	3%	3,150	3%	2,702
	(3%)	(3,150)	(3%)	(2,702)
歐元	10%	41,892	10%	(34,378)
	(10%)	(41,892)	(10%)	34,378
英鎊	N/A	N/A	3%	(3,336)
	N/A	N/A	(3%)	3,336

委員會委員認為，由於年度末的風險狀況並不反映整年的風險狀況，因此靈敏度分析並非外匯的固定風險表現。

利率風險

委員會的收入及營運現金流量基本不受市場利率變動影響。委員會所面臨的利率變動風險主要來自其浮息有擔保銀行貸款。委員會的政策是將剩餘資金短期存放於可為委員會提供最佳回報的可靠金融機構，以償還銀行貸款利息付款。而委員會委員亦會持續監控現金流量的利率風險。

流動資金風險

委員會營運依靠政府撥款。由於政府會根據委員會每年編製的預算撥款，因此，委員會委員認為委員會所面臨的流動資金風險已降至最低。委員會委員亦密切監控其現金流量狀況。

銀行結餘包括原訂期限為三個月或以內的活期存款。

5. 金融工具—續

b. 金融風險管理目標及政策—續

流動資金風險—續流動資金及利率表格

下列表格詳細列出了委員會非衍生金融負債的剩餘合約到期時間。該等表格乃根據於委員會可能被要求付款之最早日期之金融負債未貼現現金流量編製。

	加權平均 實際利率 %	六個月或 以下 港元	六至十二 個月 港元	一至五年 港元	五年以上 港元	非貼現現金 流量總額 港元	賬面金額 港元
<u>二零一四年</u>							
應付賬款	-	3,677,421	-	-	-	3,677,421	3,677,421
有擔保銀行貸	0.96	<u>192,000</u>	<u>192,000</u>	<u>1,536,000</u>	<u>275,208</u>	<u>2,195,208</u>	<u>2,135,020</u>
		<u>3,869,421</u>	<u>192,000</u>	<u>1,536,000</u>	<u>275,208</u>	<u>5,872,629</u>	<u>5,812,441</u>

	加權平均 實際利率 %	六個月或 以下 港元	六至十二 個月 港元	一至五年 港元	五年以上 港元	非貼現現金 流量總額 港元	賬面金額 港元
<u>二零一三年</u>							
應付賬款	-	3,279,379	-	-	-	3,279,379	3,279,379
有擔保銀行貸	1.03	<u>192,000</u>	<u>192,000</u>	<u>1,536,000</u>	<u>668,008</u>	<u>2,588,008</u>	<u>2,496,660</u>
		<u>3,471,379</u>	<u>192,000</u>	<u>1,536,000</u>	<u>668,008</u>	<u>5,867,387</u>	<u>5,776,039</u>

c. 公平價值

金融資產及金融負債之公平價值乃按照公認定價模式及基於貼現現金流量分析而確定。

委員會委員認為，財務報表中以攤銷成本記錄的金融資產及金融負債的賬面值接近其公平價值。

6. 非經常性項目撥款

	<u>二零一四年</u> 港元	<u>二零一三年</u> 港元
物價監察項目	2,435,794	4,019,790
柴油及汽油價格調查	871,444	512,126
消費者委員會資源中心增強項目	246,000	160,661
加強保護消費者計劃	9,188	15,120
電腦系統優化	309,718	699,943
電腦設備的購買	105,047	159,338
不公平貿易實務活動	2,134,741	-
其他非經常性項目	<u>1,340,780</u>	<u>1,298,889</u>
	<u>7,452,712</u>	<u>6,865,867</u>

消費者委員會

7. 銷售《選擇》雜誌

在扣除印刷、版面設計、郵遞及推廣費用後，銷售《選擇》雜誌所得的收入是 404,595 港元（二零一三年：392,357 港元）。

8. 員工成本

員工成本包括款額為 6,855,609 港元（二零一三年：6,773,239 港元）的退休福利計劃供款。

9. 非經常性項目費用

	二零一四年 港元	二零一三年 港元
物價監察項目	2,435,794	4,019,790
不公平貿易實務活動	2,134,741	-
消費者委員會資源中心增強項目	246,000	160,661
柴油及汽油價格調查	868,054	514,115
其他非經常性項目	<u>668,682</u>	<u>789,165</u>
	<u>6,353,271</u>	<u>5,483,731</u>

10. 物業、機器及設備

	香港長期 租賃的租 賃土地及 樓宇 港元	租賃物業 裝修 港元	辦公室 設備 港元	電腦 設備 港元	傢俬及 裝置 港元	機動 車輛 港元	合計 港元
成本							
於二零一二年四月一 日	62,638,435	7,473,251	1,744,660	10,054,938	738,062	247,291	82,896,637
添置	-	459,551	28,736	1,124,533	124,234	-	1,737,054
於二零一三年三月三 十一日	62,638,435	7,932,802	1,773,396	11,179,471	862,296	247,291	84,633,691
添置	-	112,983	338,371	306,567	46,742	-	804,663
於二零一四年三月三 十一日	<u>62,638,435</u>	<u>8,045,785</u>	<u>2,111,767</u>	<u>11,486,038</u>	<u>909,038</u>	<u>247,291</u>	<u>85,438,354</u>
折舊							
於二零一二年四月一 日	10,063,502	6,003,850	1,498,325	7,872,272	629,642	247,291	26,314,882
本年度支出	875,972	334,697	193,633	1,617,868	68,370	-	3,090,540
於二零一三年三月三 十一日	10,939,474	6,338,547	1,691,958	9,490,140	698,012	247,291	29,405,422
本年度支出	875,971	439,901	169,206	1,070,893	90,132	-	2,646,103
於二零一四年三月三 十一日	<u>11,815,445</u>	<u>6,778,448</u>	<u>1,861,164</u>	<u>10,561,033</u>	<u>788,144</u>	<u>247,291</u>	<u>32,051,525</u>
賬面值							
於二零一四年三月三 十一日	<u>50,822,990</u>	<u>1,267,337</u>	<u>250,603</u>	<u>925,005</u>	<u>120,894</u>	<u>-</u>	<u>53,386,829</u>
於二零一三年三月三 十一日	<u>51,698,961</u>	<u>1,594,255</u>	<u>81,438</u>	<u>1,689,331</u>	<u>164,284</u>	<u>-</u>	<u>55,228,269</u>

消費者委員會

10. 物業、機器及設備—續

上述物業、機器及設備項目乃根據其可用年限以直線法按以下年率進行折舊：

租賃土地	依據租賃剩餘期限
樓宇	依據其可用年限的較短期限或土地租賃的剩餘期限
租賃物業裝修	20%
辦公室設備	33.33%
電腦設備	33.33%
傢俬及裝置	33.33%
機動車輛	33.33%

賬面值為 13,147,396 港元（二零一三年：13,259,238 港元）的租賃物業已抵押，作為委員會銀行貸款的擔保。所有該等租賃物業均以政府為受益人作出第二次抵押。

11. 其他金融資產

其他金融資產包括應收賬款、貸款及僱員墊款以及消費者訴訟基金的應付管理費。該等款項不設抵押，不計利息。除貸款及僱員墊款將透過十二個月的分期付款清償外，其他款項可隨時索還。

12. 銀行結餘及現金

銀行結餘及現金包括現金和原訂期限為三個月或以內的短期存款，其利息根據每年由 0.8% 至 1.2%（二零一三年：0.11% 至 0.58%）的市場利率計算。

13. 應付賬款及應計費用

應付賬款不設抵押，不計利息且須根據各自信貸條件予以償還。委員會有適當的金融風險管理政策，可確保在信貸期限內支付全部應付款項。

消費者委員會**14. 有擔保銀行貸款**

	<u>二零一四年</u> 港元	<u>二零一三年</u> 港元
應償還賬面金額：		
按要求即付或一年內	365,042	361,282
一年以上及兩年以內	368,574	364,819
兩年以上及五年以內	1,127,258	1,116,021
五年以上	<u>274,146</u>	<u>654,538</u>
	2,135,020	2,496,660
減：流動負債下的一年內應付款項	<u>(365,042)</u>	<u>(361,282)</u>
	<u>1,769,978</u>	<u>2,135,378</u>

委員會物業擔保所獲的貸款賬面值達 13,147,396 港元（二零一三年：13,259,238 港元），該貸款按最優惠利率或香港銀行同業拆出利率上浮 0.75% 的較低者利率計息，按月分期償還，最後一期於二零一九年十二月到期。所得收益用於購置一項租賃物業。

15. 已收撥款

	<u>二零一四年</u> 港元	<u>二零一三年</u> 港元
於報告期完結時指定非經常項目之未使用的撥款：		
物價監察項目	221,165	1,916,208
柴油及汽油價格調查	1,849,509	1,858,207
加強保護消費者計劃	797,090	806,278
三十五週年活動	323,009	323,009
電腦系統優化	2,708,288	3,023,371
投訴互動電腦系統	-	309,718
不公平貿易實務活動	-	980,000
消費者委員會資源中心：		
租賃物業裝修	256,244	256,244
增強項目	48,899	-
空調系統	46,000	101,200
電腦更換	-	25,800
移除存儲設備	-	18,890
電訊管理局網上價格調查	-	7,491
培訓計劃	1,025,408	1,306,512
Shopsmart 網站優化	-	270,000
會議室翻新	544,000	748,000
《選擇》月刊數碼化	73,333	128,333
完成伺服器虛擬化	1,600,000	1,600,000
《選擇》月刊流動應用程式	550,000	550,000
其他項目	<u>2,453,284</u>	<u>2,265,336</u>
	<u>12,496,229</u>	<u>16,494,597</u>

消費者委員會

16. 租賃物業統制賬項

該款項來自於用於購置租賃物業的政府認繳資本及隨後購置資本資產的從一般基金的撥款，扣減相關資產的折舊。

17. 設備統制賬項

該款項為往年的一般基金撥款，用以購置辦公室設備、電腦設備以及傢俬及裝置，並扣減相關資產的折舊。

18. 核准項目指定資金

於報告期完結時的未付的現有項目資金為用於以下指定活動的撥付資金：

	<u>二零一四年</u>	<u>二零一三年</u>
	港元	港元
網上《選擇》月刊營運儲備金	4,300,344	4,300,344
辦事處設備及維修	249,026	249,026
測試及研究費	<u>294,724</u>	<u>1,682,435</u>
	<u>4,844,094</u>	<u>6,231,805</u>

19. 營運租賃承擔

在報告期完結時，委員會在不可撤銷的營運租約下，就租用物業承擔的未來最低租賃付款到期。一年內及兩年及五年款項分別達 767,428 港元及 480,947 港元（二零一三年：358,513 港元及零）。

租賃之期限協定為一至兩年，且租賃期間的租金為固定租金。

20. 關聯方交易

消委會於年內就其向消費者訴訟基金提供的管理服務和辦公室支援（包括薪金及應佔行政費用）收取行政服務費為 2,354,000 港元（二零一三年：2,374,000 港元）。該收費乃根據信託聲明中的條款及經委員會與消費者訴訟基金執行委員會批核。

Contact Information of Consumer Advice Centres

消費者諮詢中心的聯絡資料

Hotline Centre 消費者投訴熱線 : 2929 2222

Fax 傳真號碼 : 2590 6271

Website 網站 : www.consumer.org.hk

E-mail 電郵地址 : cc@consumer.org.hk

Hong Kong 香港區

North Point Consumer Advice Centre

Room 1410, 14/F, Kodak House II

39 Healthy Street East

North Point

北角諮詢中心

北角健康東街39號柯達大廈二期14樓1410室

Kowloon 九龍區

Shamshuipo Consumer Advice Centre

G/F, Cheung Sha Wan Government Offices

303 Cheung Sha Wan Road

深水埗諮詢中心

長沙灣道303號長沙灣政府合署地下

Tsimshatsui Consumer Advice Centre

G/F, Consumer Council Resource Centre

3 Ashley Road

Tsimshatsui

尖沙咀諮詢中心

尖沙咀亞士厘道3號

消費者委員會資源中心地下

Wong Tai Sin Consumer Advice Centre

Unit 201, 2/F, Lung Cheung Office Block

138 Lung Cheung Road

Wong Tai Sin

黃大仙諮詢中心

黃大仙龍翔道138號 龍翔辦公大樓2樓201室

New Territories 新界區

Shatin Consumer Advice Centre

Room 442, 4/F, Shatin Government Offices

1 Sheung Wo Che Road

Shatin

沙田諮詢中心

沙田上禾輦路1號沙田政府合署4樓442室

Tsuen Wan Consumer Advice Centre

Room 105, 1/F, Princess Alexandra Community Centre

60 Tai Ho Road

Tsuen Wan

荃灣諮詢中心

荃灣大河道60號雅麗珊社區服務中心1樓105室

Yuen Long Consumer Advice Centre

G/F, Yuen Long District Office Building

269 Castle Peak Road

Yuen Long

元朗諮詢中心

元朗青山道269號元朗民政事務處大廈地下

Trader Named by Consumer Council in 2013-14

2013-14年度被本會點名公布之不良店舖

Carefree Travel (HK) Limited

佳遊旅運(香港)有限公司

Unit 1515, 15/F., Peninsula Tower, 538 Castle Peak Road, Lai Chi Kok, Kowloon, Hong Kong
九龍荔枝角青山道538號半島大廈15樓1515室

The travel club was alleged for persistent failures in honouring its offer of free hotel accommodation to club members. A total of 75 complaints were received, involving HK\$564,000.

該旅遊會籍公司以免費酒店住宿作招徠，吸引顧客購買會籍，結果未能兌現承諾。本會共接獲75宗投訴，涉及金額港幣564,000元。

Product Testing Reports

產品試驗報告

1. ELECTRICAL & ELECTRONIC GOODS 電氣及電子產品

- 32" TVs - Performance Test 32吋電視機效能測試
- Air Conditioners 冷氣機
- AV Amplifiers 影音擴音器
- Christmas Decorative Lights 聖誕燈串
- Dehumidifiers 抽濕機
- Electric Food Processors 電動食物處理器
- Electric Hot Water Pots 電熱水瓶
- Electric Kettles 電水煲
- Electric Shavers 電鬚刨 * [1]
- Electric Heaters 電暖爐
- Espresso Coffee Makers 特濃咖啡機
- Halogen Ovens, Air Fryers and Convection Ovens
光波爐/氣炸鍋/小型焗爐
- Juicers and Blenders 榨汁機及攪拌機
- Mobile Phone Handsets (3 updates, total 66 models) 手機 (出版3次, 共66個型號) * [3]
- Printers 打印機
- Range Hoods 抽油煙機
- Refrigerators 雪櫃
- Rice Cookers 電飯煲
- Tablet PCs 平板電腦 * [1]
- TVs - Safety Test 電視機安全測試
- Warm Air Clothes Dryers 輕便式乾衣架
- Washing Machines 洗衣機

2. PHOTOGRAPHIC EQUIPMENT & SOFTWARE 攝影器材及軟件

- Camcorders 攝錄機 * [1]
- Cameras (3 updates, total 67 models) 相機 (出版3次, 共67個型號) * [3]
- Internet Security Software 網上保安軟件

3. FOOD & HEALTH FOOD PRODUCTS 食物及健康食品

- Caffeine in Coffee and Milk Tea 咖啡奶茶的咖啡因含量 * [1]
- GM Corn Ingredients in Corn and Corn-Based Foods 粟米和粟米類食物的「基因改造」粟米成分
- Heavy Metal Levels in Rice 食米的重金屬含量
- Honey 蜂蜜 * [1]
- Nutrition Labels 營養標籤

4. PERSONAL PRODUCTS 個人用品

- Condoms 安全套 * [1]
- Home-use Electronic Blood Pressure Monitors 家用電子血壓計 * [1]

5. HOUSEHOLD PRODUCTS 家庭用品

- Glass-Top Dining Tables and Coffee Tables 玻璃餐桌及茶几
- Household Gloves 家用手套
- Single Mattresses 單人床褥
- Toilet Rolls 廁紙

6. AUTOMOBILE & CYCLING PRODUCTS 汽車及單車用品

- Child Car Seats 兒童汽車安全座椅

7. OTHERS 其他

- Children's Plastic Footwear 兒童膠鞋
- Cigarettes 香煙
- Toys 玩具

* Published in CHOICE magazine and on Shoptsmart website
刊載於《選擇》月刊及「精明消費香港遊」網站

[] 括弧內數字為「精明消費香港遊」網站刊登的次數

Product Indepth Studies and Market Survey Reports

產品研究及市場調查報告

Various Studies and Reports 各類研究及報告

- Drugs for Athletes' Foot and Nail Fungus 治療香港腳及灰甲的藥物
- Ceramic Knives 廚用陶瓷刀
- Tumble Dryers 滾筒式乾衣機
- Coffee 咖啡
- Common Eye Diseases of Elderly People 長者常見眼疾
- Drugs for Canker Sores 疳滋藥物
- Fish Maw 花膠
- Cooking with Halogen Ovens and Convection Ovens - Health Concerns 光波爐及氣炸鍋煮食對健康的影響
- Health Related Claims of Juicers and Blenders 攪拌機及榨汁機的健康相關聲稱
- Home-use Facial Steamers, Electric Face Brushers, and Ion Beauty Devices 蒸面機/洗面刷/離子美容機
- Home-use LED Facial Devices 家用LED光學美容機
- Home-use RF Facial Devices 家用射頻美容機
- LED Light Bulbs LED燈泡
- Rotavirus Vaccine 輪狀病毒疫苗
- Smart TVs 智能電視機
- Surgical Masks 外科口罩

Surveys and Service Study Reports

調查及服務研究報告

Market Surveys / Opinion Surveys / Price Surveys

市場調查 / 意見調查 / 價格調查

- After-sales Service on Washing Machines/Wash Dryers 洗衣機/洗衣乾衣機售後服務
- Annual Supermarket Price Survey 年度超市價格調查
- Credit Card Charges 信用卡收費
- Investment-Linked Assurance Schemes 投資相連壽險計劃調查
- Personal Loan Services and Sales Practices of Loan Intermediary 私人貸款計劃及貸款中介公司的銷售手法
- Opinion Survey on Residential Broadband Services 住宅寬頻服務意見調查
- Personal Data Privacy on Instant Messaging Apps 即時通訊軟件 - 個人資料私隱
- Market Survey on Residential Broadband Service Plans 光纖與非光纖寬頻服務計劃
- Rice Prices 食米價格
- Safe Deposit Box Services 保管箱服務
- Tax Loans 稅貸計劃
- Textbook Expenditure Survey 購書費調查
- Textbook Price Survey 教科書價格調查
- Textbook Revision Survey 教科書改版調查
- Travel Insurance on High-Risk Activities 旅遊保險計劃之高風險活動保障

Indepth Studies 深入研究

- Breakdown of Online Securities Trading System 網上證券交易系統故障
- Green Tips for Reduction of Waste on Festive Occasions 減少節日浪費
- Liberalization of Fresh Beef Market 開放活牛入口市場
- Life Insurance Policy Replacement 人壽保險轉保
- Mandatory Window Inspection Scheme 強制驗窗計劃
- Online Booking of Hotels 網上預訂酒店
- Online Dating Services 網上單身配對服務
- Pet Cremation Services 寵物善終服務
- The Vehicle Maintenance Workshops Charter 「車輛維修工場約章」計劃

Consultation Papers Responded to by the Council (2013-14)

回應諮詢文件

- United Nations Conference on Trade and Development (UNCTAD) – United Nations Guidelines for Consumer Protection (1985 – 2013)
聯合國貿易及發展會議 – 聯合國保護消費者準則 (1985 – 2013) (2013-04-05)
- Environmental Protection Department - New Producer Responsibility Scheme on Glass Beverage Bottles
環境保護署 - 《飲品玻璃樽生產者責任計劃》 (2013-05-14)
- Legislative Council Bills Committee – Stamp Duty (Amendment) Bill 2013
立法會法案委員會 - 《2013年印花稅(修訂)條例草案》 (2013-06-03)
- Hong Kong Monetary Authority - The Proposed Regulatory Regime for Stored Value Facilities and Retail Payment System in Hong Kong
香港金融管理局 - 儲值支付產品及零售支付系統的建議監察制度 (2013-06-13)
- Financial Services and the Treasury Bureau - Legislative Proposals on Improvement of Corporate Insolvency Law
財經事務及庫務局 - 優化公司破產法的立法建議 (2013-07-15)
- Pharmacy and Poisons Board Hong Kong - Draft Code of Practice for Listed Seller of Poisons
香港藥劑業及毒藥管理局 - 列載毒藥銷售商執業守則 - 草擬本 (2013-07-29)
- Securities and Futures Commission - Proposed Amendments to the Professional Investor Regime and the Client Agreement Requirements
證券及期貨事務監察委員會 – 建議修訂專業投資者制度及客戶協議規定 (2013-08-23)
- Legislative Council Bills Committee - Toys and Children's Products Safety (Amendment) Bill 2013
立法會法案委員會 - 《2013年玩具及兒童產品安全(修訂)條例草案》 (2013-11-05)
- Legislative Council Panel on Health Services - Legislative Proposals to Enhance the Regulation of Pharmaceutical Products
立法會衛生事務委員會 - 《加強規管香港藥劑製品的立法建議》 (2013-12-03)
- Land Registry - the Revised Proposal of Two Stage Conversion Mechanism
土地註冊處 - 兩階段轉換機制的修改建議書 (2013-12-05)
- Legislative Council Panel on Health Services - Regulation of Medical Beauty Treatments or Procedures
立法會衛生事務委員會 - 規管「醫學美容治療或程序」 (2013-12-16)
- Communications Authority - Application for Prior Consent Under Section 7P of the Telecommunications Ordinance in Respect of the Proposed Acquisition of CSL New World Mobility Limited and HKT Limited
通訊事務管理局 - 香港電訊有限公司就建議收購 CSL New World Mobility Limited 按《電訊條例》第7P條申請事先同意 (2014-01-21)

13th Consumer Rights Reporting Awards List of Adjudicators

第十三屆「消費權益新聞報道獎」評判名錄

Dr. Francis Lee, Associate Professor, School of Journalism and Communication, The Chinese University of Hong Kong

香港中文大學新聞與傳播學院副教授李立峯博士

Mr. Lau Chi-kuen, Principal Lecturer, Department of Journalism, School of Communication, Hong Kong Baptist University

香港浸會大學傳理學院新聞系首席講師劉志權先生

Ms. Sham Yee-lan, Executive Member, Hong Kong Journalists Association

香港記者協會執行委員岑倚蘭女士

Ms. Zoe Hung, Executive Member, Hong Kong Journalists Association

香港記者協會執行委員孔雪怡女士

Mr. Joe Lam, Chairman, Hong Kong Press Photographers Association

香港攝影記者協會主席林振東先生

Mr. Eddy Chung, Vice Chairman, Hong Kong Press Photographers Association

香港攝影記者協會副主席鍾式明先生

Mr. Ambrose Ho, Vice Chairman, Consumer Council

消費者委員會副主席何沛謙先生

Winning Entries of the 13th Consumer Rights Reporting Awards

第十三屆「消費權益新聞報道獎」得獎名單

Category: News 組別:新聞		
Gold Award 金獎	外傭供應減 中介劊加價 杜潔心 李安琪 蔡瑤	— 香港經濟日報
Silver Award 銀獎	本報記者扮遊客放蛇 往紅磡收150元 廣東道7載的士 3遇黑的 林耀華 陸文 衛永康	— 明報
Bronze Award 銅獎	《蘋果》化驗超市火腿勁發水 蛋白質含量少 大量添加劑 無法例規管 張岳波	— 蘋果日報
Merit Award 優異	美容院高薪挖公院新醫生 冼韻姬 黎嘉愉 錢瑋琪	— 明報
Merit Award 優異	醫學美容研規管 英美星取經 楊玉珠 何詩韻 陳正怡	— 香港經濟日報

Category: Features 組別:特寫		
Gold Award 金獎	本港牛肉價格狂升之謎 李建人 郭增龍 蔡淑儀	— 星島日報
Silver Award 銀獎	強制驗樓實施 搶嚙百億肥肉 揭全港大維修黑幕 黃詠慈 陳明慧	— 東周刊
Bronze Award 銅獎	拆解教科書市場 翁煜雄 倪清江	— 蘋果日報
Merit Award 優異	山寨iPhone5 深圳熱賣 郭美華	— 頭條日報
Merit Award 優異	智能陷阱系列 陳家俊 吳光熙	— 明報

Category: Television News 組別:電視新聞		
Gold Award 金獎	探討醫學美容推銷手法 何海凌	— Now新聞台
Silver Award 銀獎	提升旅行社發牌透明度 星級假期分店結業 陳家俊	— Now新聞台
Bronze Award 銅獎	天宇海 趙燕婷	— 電視廣播有限公司

Category: Television Features 組別:電視特寫		
Gold Award 金獎	售騙 關銘麟及星期二檔案製作組	— 電視廣播有限公司
Silver Award 銀獎	小心個人資料 葉婉虹	— 香港電台
Bronze Award 銅獎	誰管醫學美容 盧敬華 宋紫皓	— 有線電視
Bronze Award 銅獎	吃的疑惑 葉婉虹	— 香港電台

Category: Radio News 組別:電台新聞		
Gold Award 金獎	油誰監管 袁梓珮	— 香港電台
Silver Award 銀獎	小心疫疫 鍾慧儀	— 香港電台
Bronze Award 銅獎	集體訴訟機制 蘇敬恆	— 香港電台

Category: Radio Features 組別:電台特寫		
Gold Award 金獎	強積金半自由行攻略 洪艾爾	— 商業電台
Silver Award 銀獎	消費權宜計系列 崔蔚恩 周曉暘 任順熙	— 香港電台
Bronze Award 銅獎	美容? 醫學? 高福慧	— 香港電台

Category: Press Photos 組別:新聞攝影		
Gold Award 金獎	涉不良銷售手法 黑店美容院被傳媒圍訪 無言以對 潘政祁	— 香港經濟日報
Silver Award 銀獎	政府出招打壓樓市 地產代理冇啖好食 梁志永	— 蘋果日報
Bronze Award 銅獎	追擊水貨客 廖雁雄	— 星島日報
Merit Award 優異	三千人優惠日掃貨 張永康	— 香港經濟日報

Poll Results of Top Ten Consumer News (Year of the Snake)

「蛇年十大消費新聞」選舉結果

1. Government implements export control on powdered formula to ensure priority for Hong Kong parents
「奶粉荒」爆發 政府推限奶令 力保「港人港奶」 (3,337票)
2. 15 medical beauty treatments under new requirements to be performed by medical practitioners only
規管醫學美容15項美容程序 只准醫生處理 (2,572票)
3. Legislators called for refund for Octopus cardholders who had been overcharged
八達通歷年多扣款 議員斥隱瞞促回饋 (2,563票)
4. Trade Descriptions Ordinance (TDO) amended and extended to regulate the service industry
新修訂《商品說明條例》出爐 服務業納規管 加強消費者保障 (2,428票)
5. No more “false and misleading” sales tactics with Residential Properties (First-hand Sales) Ordinance came into effect and establishment of the regulator
一手樓銷售新例生效 加強規管 銷監局：不可失實 (2,362票)
6. Cheung Kong cancelled sale of Horizon Hotel apartments after Securities & Futures Commission (SFC) stepped in
雍澄軒風波 證監會介入 長實撤交易掀訴訟 (2,257票)
7. Quality of Chinese herbal turtle jelly (Gui Ling Gao) at issue
龜苓膏品質風波 (2,019票)
8. Hot air balloon tragedy in Egypt unveiled high risk activities not covered in travel insurance
埃熱氣球慘劇 揭旅保未必保障高危活動 (1,910票)
9. CLP reiterates that free increase is inevitable
加完再加 中電強調加費難免 (1,881票)
10. Communications Authority penalized Television Broadcasts Limited for violating competition by monopolizing the industry
通訊局重罰無綫壟斷 (1,835票)

Winners of the Consumer Culture Study Award XV(2013-14)

第十五屆消費文化考察報告獎得獎名單

Junior Division 初級組		
Award 獎項	Topic 考察題目	School 學校
Winner 冠軍	《進擊之子女》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
Second 亞軍	《多餘的筆氏定理》	Carmel Secondary School 迦密中學
Third 季軍	《「建」康》	Our Lady's College 聖母書院
	《折墮·麵包皮》	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
Distinguished Award 傑出作品獎	《不分雌雄皂白》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
	《「抵」死》	Madam Lau Kam Lung Secondary School of Miu Fat Buddhist Monastery 妙法寺劉金龍中學
	《被偷走的選擇》	Raimondi College 高主教書院
The Best Topic Award 最佳選題獎	《折墮·麵包皮》	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
Merit for the Best Topic Award 優異選題獎	《「建」康》	Our Lady's College 聖母書院
	《進擊之子女》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
	《被偷走的選擇》	Raimondi College 高主教書院
Presentation Award 表達方式獎	《多餘的筆氏定理》	Carmel Secondary School 迦密中學

Senior Division 高級組		
Award 獎項	Topic 考察題目	School 學校
Winner 冠軍	《己所不欲，施予人？》	South Tuen Mun Government Secondary School 南屯門官立中學
Second 亞軍	《即影即有》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
Third 季軍	《齒情·齒事》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
Distinguished Award 傑出作品獎	《人靠衣裝，貨靠包裝？》	Queen Elizabeth School 伊利沙伯中學
The Best Topic Award 最佳選題獎	《己所不欲，施予人？》	South Tuen Mun Government Secondary School 南屯門官立中學
Merit for the Best Topic Award 優異選題獎	《即影即有》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
	《休息，是為了更遠的路……》	St. Paul's College 聖保羅書院
	《不能沒有的消費》	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
Special Commended Award- Effective Evidence Finding Design 特別推介獎 - 搜証方法設計	《衣女莫若母》	DMHC Siu Ming Catholic Secondary School 天主教母佑會蕭明中學

Outstanding Project Award 推介作品獎	
Junior Division 初級組	
Topic 考察題目	School 學校
《我們的紀念冊》	Ju Ching Chu Secondary School (Yuen Long) 裘錦秋中學(元朗)
《韓星襲港》	Carmel Secondary School 迦密中學
《韓風 = 寒瘋》	Madam Lau Kam Lung Secondary School of Miu Fat Buddhist Monastery 妙法寺劉金龍中學
《我們的「咗錢」故事》	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
Senior Division 高級組	
Topic 考察題目	School 學校
《有冇贈品先?》	Wa Ying College 華英中學
《鞋帶》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學

Commended Project Award 嘉許作品獎	
Junior Division 初級組	
Topic 考察題目	School 學校
《 Dream Cream 》	Buddhist Tai Hung College 佛教大雄中學
《「腐」「腐」得正》	CUHK Federation of Alumni Associations Thomas Cheung Secondary School 香港中文大學校友會聯會張煊昌中學
《全港最平!全港最抵?》	The Church of Christ in China Ming Yin College 中華基督教會銘賢書院
《宣傳單張 CCC?》	Carmel Secondary School 迦密中學
《好的不見了》	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
Senior Division 高級組	
Topic 考察題目	School 學校
《「窮」快樂》	Fukien Secondary School 福建中學(觀塘)
《物重情義「輕」?》	The Hong Kong Chinese Women's Club Fung Yiu King Memorial Secondary School 香港中國婦女會馮堯敬紀念中學
《貴中有道理!?》	Carmel Pak U Secondary School 迦密柏雨中學
《少年消費之旅》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
《最後一日》	St. Paul's School (Lam Tin) 藍田聖保祿中學
《顧客去哪兒?》	SKH Chan Young Secondary School 聖公會陳融中學
《少女們的慈善價與友情價》	DMHC Siu Ming Catholic Secondary School 天主教母佑會蕭明中學
《卡啦 OK 嗎?》	South Tuen Mun Government Secondary School 南屯門官立中學
《謝「私」宴?》	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學

Special Mention Award 特別嘉許獎

Junior Division 初級組

Topic 考察題目	School 學校
《兩代消費觀念大解構》	Tseung Kwan O Government Secondary School 將軍澳官立中學
《我們的新年》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
《無肉新年》	Maryknoll Convent School (Secondary Section) 瑪利諾修院學校(中學部)
《成功之藥?》	St. Paul's Secondary School 聖保祿中學
《四個書櫃的故事》	HKBU Affiliated School Wong Kam Fai Secondary School 香港浸會大學附屬學校王錦輝中學

Senior Division 高級組

Topic 考察題目	School 學校
《毛的疑惑?!》	Shun Tak Fraternal Association Cheng Yu Tung Secondary School 順德聯誼總會鄭裕彤中學
《推廣「有」「話」》	Caritas Chai Wan Marden Foundation Secondary School 明愛柴灣馬登基金中學
《隨身「夢」與「想」》	The Church of Christ in China Fong Yun Wah Secondary School 中華基督教會方潤華中學
《超市優惠 = 糖衣陷阱?》	St. Paul's School (Lam Tin) 藍田聖保祿中學
《知心禮·禮成商?》	St. Stephen's Church College 聖士提反堂中學
《婆婆上街買餸去 - 從消費看關係》	DMHC Siu Ming Catholic Secondary School 天主教母佑會蕭明中學
《政露有懸機》	South Tuen Mun Government Secondary School 南屯門官立中學
《網上團購行為對青少年消費模式的影響》	Tung Wah Group of Hospitals Mrs. Wu York Yu Memorial College 東華三院伍若瑜夫人紀念中學
《禮意》	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
《猜情尋》	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學

Special Mention (Topic) Award 特別嘉許(選題)獎

Junior Division 初級組

Topic 考察題目	School 學校
《消費陷阱 - 美容》	Carmel Pak U Secondary School 迦密柏雨中學
《收據?》	Carmel Secondary School 迦密中學
《四個少女闖街市》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
《誰是生活智障王?》	DMHC Siu Ming Catholic Secondary School 天主教母佑會蕭明中學
《以物易物》	HKBU Affiliated School Wong Kam Fai Secondary School 香港浸會大學附屬學校王錦輝中學
《繳費·寧》	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學

Senior Division 高級組

Topic 考察題目	School 學校
《研究五十後退休人士的消費模式》	St. Stephen's Girls College 聖士提反女子中學
《你買我又買·點解佢唔賣?》	Wa Ying College 華英中學
《頭上一根針·這針值多金》	SKH Chan Young Secondary School 聖公會陳融中學
《為左件爛野·你可以去到幾盡?》	SKH Chan Young Secondary School 聖公會陳融中學
《老師們的錢包》	DMHC Siu Ming Catholic Secondary School 天主教母佑會蕭明中學

Anniversary Award 周年紀念獎	
Teacher 指導老師	School 學校
陳晗老師	Buddhist Wong Fung Ling College 佛教黃鳳翎中學
張志強老師	Buddhist Wong Fung Ling College 佛教黃鳳翎中學
周寶琪老師	Buddhist Wong Fung Ling College 佛教黃鳳翎中學
徐潔玲老師	Buddhist Wong Fung Ling College 佛教黃鳳翎中學
林佩琪老師	Buddhist Wong Fung Ling College 佛教黃鳳翎中學
劉仲永老師	Buddhist Wong Fung Ling College 佛教黃鳳翎中學
李寶珊老師	Buddhist Wong Fung Ling College 佛教黃鳳翎中學
沈婉群老師	Buddhist Wong Fung Ling College 佛教黃鳳翎中學
楊似菊老師	Buddhist Wong Fung Ling College 佛教黃鳳翎中學
陳婉馨老師	Caritas St. Joseph Secondary School 明愛聖若瑟中學
彭學妹老師	Caritas St. Joseph Secondary School 明愛聖若瑟中學
甄漢濂老師	Caritas St. Joseph Secondary School 明愛聖若瑟中學
蔡海虹老師	The Church of Christ in China Kei San Secondary School 中華基督教會基新中學
方錦鎮老師	Delia Memorial School (Yuet Wah) 地利亞修女紀念學校(月華)
姜愛琮老師	Diocesan Girls' School 拔萃女書院
鄺寶玲老師	Hotung Secondary School 何東中學
梁雪儀老師	Lok Sin Tong Ku Chiu Man Secondary School 樂善堂顧超文中學

Anniversary Award 周年紀念獎	
Teacher 指導老師	School 學校
陳美薇老師	Precious Blood Secondary School 寶血女子中學
李美寶老師	South Tuen Mun Government Secondary School 南屯門官立中學
黃俊傑老師	South Tuen Mun Government Secondary School 南屯門官立中學
黃愛玲老師	Tung Wah Group of Hospitals Yow Kam Yuen College 東華三院邱金元中學

Winners of the Third Age Persons Consumer Culture Study Award IV (2013-14)

第四屆第三齡消費文化考察報告獎得獎名單

Award 獎項	Topic 考察題目	Organization 機構
Gold Award 金獎	«「點只400萬」 湊仔湊孫何價»	The Evangelical Lutheran Church of Hong Kong Ma On Shan District Elderly Community Centre 基督教香港信義會馬鞍山長者地區中心
	«消費體驗»	The Hong Kong Society for the Blind Rehabilitation Centre 香港盲人輔導會復康中心
	«原來婚嫁還可以是»	Tsung Tsin Mission of Hong Kong Full Life Centre 基督教香港崇真會和禧天地
The Best Topic Award 最佳選題獎	«過時過節·出外進餐的消費模式 - 親情何價»	Pok Oi Hospital Mrs. Wong Tung Yuen District Elderly Community Centre 博愛醫院王東源夫人長者地區中心
Distinguished Award 傑出作品獎	«智能手機的多多少少?»	The Family Planning Association of Hong Kong Lam Tin Women's Club 香港家庭計劃指導會藍田婦女會
	«我們的追究權益»	The Hong Kong Society for the Blind Rehabilitation Centre 香港盲人輔導會復康中心
Merit 優異作品獎	«理想的消費環境»	The Hong Kong Society for the Blind Rehabilitation Centre 香港盲人輔導會復康中心
Merit for the Best Topic Award 優異選題獎	«我們的追究權益»	The Hong Kong Society for the Blind Rehabilitation Centre 香港盲人輔導會復康中心
	«理想的消費環境»	The Hong Kong Society for the Blind Rehabilitation Centre 香港盲人輔導會復康中心
Special Mention Award 特別嘉許獎	«飲食看世情»	The Hong Kong Society for the Aged Senior Council 耆康會長者中央議會
	«二元的樂趣»	Pok Oi Hospital Mr. Kwok Hing Kwan Neighbourhood Elderly Centre 博愛醫院郭興坤長者鄰舍中心
	«衣食住行 想當年話今天»	S.K.H. Holy Carpenter Church District Elderly Community Centre 聖公會聖匠堂長者地區中心
	«退休何處去?»	The Hong Kong Association of Senior Citizens 香港長者協會
Special Mention (Topic) Award 特別嘉許(選題)獎	«二元的樂趣»	Pok Oi Hospital Mr. Kwok Hing Kwan Neighbourhood Elderly Centre 博愛醫院郭興坤長者鄰舍中心
	«銀髮市場-另類篇»	Monitoring Alliance on Elderly Policies – Alliance Buddies 長者政策監察聯席之聯席之友
	«真係有得揀? - 笑談網綁式消費»	The Evangelical Lutheran Church of Hong Kong Chung On Neighbourhood Elderly Centre 基督教香港信義會頌安長者鄰舍中心

A List of External Committees Attended by Council Members and Staff

本會委員及職員參與的外界委員會

- CLP Power - Customer Consultative Group
中華電力有限公司 - 客戶諮詢小組
- Competition Commission
競爭事務委員會
- Competition Policy Advisory Group
競爭政策諮詢委員會
- Department of Health - Pharmacy and Poisons (Listed Sellers of Poisons) Committee
衛生署 - 藥劑業及毒藥 (列載毒藥銷售商) 委員會
- Department of Health - Taskforce on Hong Kong Code of Marketing of Breastmilk Substitutes
衛生署 - 香港母乳代用品銷售守則專責小組
- Department of Health - Working Group on Differentiation between Medical Procedures and Beauty Services under the Steering Committee on Review of Regulation of Private Healthcare Facilities
衛生署 - 私營醫療機構規管檢討督導委員會轄下區分醫療程序及美容服務工作小組
- Department of Justice - Costs Committee
律政司 - 事務費委員會
- Department of Justice - Public Education and Publicity Sub-committee
律政司 - 公眾教育及宣傳小組委員會
- Department of Justice - Steering Committee on Mediation
律政司 - 調解工作小組
- Department of Justice - Working Group on Class Actions
律政司 - 集體訴訟工作小組
- Education Bureau - Steering Committee on Selection, Quality Assurance and Review for the E-Textbook Market Development Scheme
教育局 - 電子教科書市場開拓計劃遴選、質素保證和檢討督導委員會
- Electrical & Mechanical Services Department - Appeal Board Panel (Electricity Ordinance CAP 406)
機電工程署 - 上訴委員會(電力條例第四百零六章)
- Electrical & Mechanical Services Department - Appeal Board Panel under Energy Efficiency (Labelling of Products) Ordinance Cap 598
機電工程署 - 上訴委員會能源效益(產品標籤)條例第五百九十八章
- Electrical & Mechanical Services Department - Disciplinary Tribunal Panel (Electricity) under the Electricity Ordinance (Cap. 406)
機電工程署 - 紀律審裁委員會(電力條例第四百零六章)
- Electrical and Mechanical Services Department - Electrical Safety Advisory Committee
機電工程署 - 電氣安全諮詢委員會
- Electrical & Mechanical Services Department - Lift and Escalator Safety Advisory Committee
機電工程署 - 升降機及自動梯安全諮詢委員會
- Electrical & Mechanical Services Department - Task Force on the Mandatory Energy Efficiency Labelling Scheme
機電工程署 - 強制性能源效益標籤計劃工作小組
- Electrical & Mechanical Services Department - Task Force on the Voluntary Energy Efficiency Labelling Scheme
機電工程署 - 自願性能源效益標籤計劃工作小組
- Electrical and Mechanical Services Department - Working Group on Matters Relating to Responsible Persons
機電工程署 - 負責人事宜工作小組
- Estate Agents Authority
地產代理監管局
- Estate Agents Authority – Finance and Strategic Development Committee
地產代理監管局 - 財務及策略發展委員會
- Estate Agents Authority - Licensing Committee
地產代理監管局 - 牌照委員會
- Estate Agents Authority - Practice and Examination Committee
地產代理監管局 - 執業及考試委員會
- Food and Environmental Hygiene Department, Centre for Food Safety - Task Force on Nutrition Labelling Education
食物環境衛生署, 食物安全中心 - 營養標籤教育工作小組
- Food and Health Bureau - Committee on Improving Supply Chain of Powdered Formula
食物及衛生局 - 配方粉供應鏈委員會
- Food and Health Bureau - Expert Committee on Food Safety
食物及衛生局 - 食物安全專家委員會
- Food and Health Bureau - Health and Medical Development Advisory Committee - Working Group on Primary Care
食物及衛生局 - 健康與醫療發展諮詢委員會 - 基層健康護理工作小組
- Food and Health Bureau - Sub-group on Publicity and Communication of Working Group on Primary Care
食物及衛生局 - 基層健康護理工作小組 - 宣傳及通訊專責小組
- Food and Health Bureau - Task Force on Primary Care Delivery Models of Working Group on Primary Care
食物及衛生局 - 基層醫療服務模式專責小組
- Food and Health Bureau - Working Group on Legal, Privacy & Security Issues of the Steering Committee on eHealth Record Sharing
食物及衛生局 - 電子健康記錄互通督導委員會 - 法律、私隱及保安問題工作小組
- Food and Health Bureau - Working Group on Regulation of Private Hospitals
食物及衛生局 - 私營醫院規管事宜工作小組
- Home Affairs Department - Sub-committee on Property Management Companies
民政事務總署 - 物業管理公司小組委員會

- Home Affairs Department - Sub-committee on Property Management Practitioners
民政事務總署 - 物業管理從業員小組委員會
- Hong Kong Accreditation Service – Task Force on Accreditation of Consumer Product Certification Bodies
香港認可處 - 消費品認證機構認可計劃專責小組
- Hong Kong Accreditation Service – Users of HKAS Accredited Services Liaison Group
香港認可處 - 認可服務用戶聯絡小組
- Hong Kong Accreditation Service – Working Party for Accreditation of Certification Bodies
香港認可處 - 認證機構認可計劃工作小組
- Hong Kong Accreditation Service- Working Party for Physical and Mechanical Testing
香港認可處 - 物理及機械測試工作小組
- Hong Kong Council for Testing and Certification - Panel on Promoting Testing and Certification Services in Environmental Protection Trade
香港檢測和認證局 - 推動環保行業檢測和認證服務小組
- Hong Kong Council for Testing and Certification - Panel on Promoting Testing and Certification Services in Food Trade
香港檢測和認證局 - 食品檢測和認證服務推廣委員會
- Hong Kong Deposit Protection Board - Advisory Panel on Communication and Public Education
香港存款保障委員會 - 傳訊與教育小組
- Hong Kong Federation of Insurers - Appeals Tribunal
香港保險業聯會 - 上訴裁判處
- Hong Kong Federation of Insurers - Insurance Agents Registration Board
香港保險業聯會 - 保險業代理登記委員會
- Hong Kong Internet Registration Corporation Limited - Consultative and Advisory Panel
香港互聯網註冊管理有限公司 - 諮詢委員會
- Hong Kong Mediation Accreditation Association Limited - Council Membership
香港調解資歷評審協會有限公司 - 委員會會員
- Hong Kong Monetary Authority - Banking Consumer Education Taskforce
香港金融管理局 - 銀行消費者教育工作小組
- Hong Kong Monetary Authority - Deposit-taking Companies Advisory Committee
香港金融管理局 - 接受存款公司諮詢委員會
- Hong Kong Mortgage Corporation - Board of Directors
香港按揭證券有限公司 - 董事局委員
- Innovation and Technology Commission - Panel on Promoting Testing and Certification Services in Jewellery Trade
創新科技署 - 推動珠寶行業檢測和認證服務小組
- Insurance Claims Complaints Bureau - Insurance Claims Complaints Panel
保險索償投訴局 - 保險索償投訴委員會
- Investor Education Centre - Advisory Committee
投資者教育中心 - 諮詢委員會
- Judiciary - Advisory Group of the Working Party on Review of Solicitors' Hourly Rates for Party and Party Taxation
司法機構 - 按「訴訟各方對評基準」評定訟費的每小時律師收費率之檢討工作小組的顧問小組
- Judiciary - Chief Justice's Working Party on Review of Solicitors' Hourly Rates for Party and Party Taxation
司法機構 - 首席法官按「訴訟各方對評基準」評定訟費時律師的每小時收費率之檢討工作小組
- Land Registry - Land Titles Ordinance Steering Committee
土地註冊處 - 土地業權條例督導委員會
- Office of the Commissioner of Insurance - Insurance Advisory Committee
保險業監理處 - 保險業諮詢委員會
- Office of the Communications Authority - Radio Spectrum and Technical Standards Advisory Committee
通訊事務管理局辦公室 - 無線電頻譜及技術標準諮詢委員會
- Office of the Communications Authority - Telecommunications Regulatory Affairs Advisory Committee
通訊事務管理局辦公室 - 電訊規管事務諮詢委員會
- Office of the Communications Authority - Telecommunications Users and Consumers Advisory Committee
通訊事務管理局辦公室 - 電訊服務用戶及消費者諮詢委員會
- Official Receiver's Office - Services Advisory Committee
破產管理署 - 服務諮詢委員會
- Securities and Futures Commission - Products Advisory Committee
證券及期貨事務監察委員會 - 產品諮詢委員會
- Steering Committee on Review of Hospital Authority
醫院管理局檢討督導委員會
- Steering Committee on Review of Regulation of Private Healthcare Facilities
私營醫療機構規管檢討督導委員會
- Tourism Commission - Advisory Committee on Travel Agents
旅遊事務署 - 旅行代理商諮詢委員會
- Tourism Commission - Travel Industry Compensation Fund Management Board
旅遊事務署 - 旅遊業賠償基金管理委員會
- Transport Department - Quality Public Light Bus Services Steering Committee
運輸署 - 優質公共小巴服務事宜督導委員會
- Transport Department - Quality Taxi Services Steering Committee
運輸署 - 優質的士服務督導委員會
- Vocational Training Council - Beauty Care & Hairdressing Training Board
職業訓練局 - 美容美髮訓練委員會
- Vocational Training Council - Working Group on Regulation of Medical Devices (Aesthetics Related)
職業訓練局 - 醫療儀器(美容儀器)的規管工作小組
- Water Supplies Department – Task Force on Voluntary Water Efficiency Labelling Scheme
水務署 - 用水效益標籤計劃工作小組

