

# Appendix . 附錄 2011 - 2012

## Membership of the Consumer Council

### 消費者委員會委員

#### Chairperson 主席

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

#### Vice-Chairperson 副主席

Mr. Ambrose HO, SC, JP 何沛謙資深大律師，太平紳士

#### Members 委員

Mr. William CHAN Che-kwong 陳志光先生

Mr. Chapman CHAN Chor-man 陳楚文先生

Mr. Samuel CHAN Ka-yan (from 01.11.11) 陳家殷大律師 (由 01.11.11)

Mr. Thomas CHENG 鄭建韓先生

Dr. Polly CHEUNG Suk-yee 張淑儀醫生

Mr. Raymond CHOY Wai-shek, MH, JP (up to 31.12.11) 蔡偉石先生，榮譽勳章，太平紳士 (至 31.12.11)

Dr. David CHUNG Wai-keung 鍾偉強博士

Ms. Amy FUNG Dun-mi (from 01.01.12) 馮丹媚女士 (由 01.01.12)

Prof. Michael HUI King-man (from 01.11.11) 許敬文教授 (由 01.11.11)

Prof. Ron HUI Shu-yuen 許樹源教授

Mr. Bankee KWAN Pak-hoo 關百豪先生

Ms. Miranda KWOK Pui-fong 郭珮芳女士

Mr. Joe LAI Wing-ho (up to 31.10.11) 黎榮浩先生 (至 31.10.11)

Mr. Godfrey LAM Wan-ho, SC, JP (from 01.01.12) 林雲浩資深大律師，太平紳士 (由 01.01.12)

Mr. Wilfred LEE Yuen-kwong 李元剛先生

Mr. Philip LEUNG Kwong-hon 梁光漢先生

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

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Ms. WONG Ka-chi (up to 31.10.11) 王家慈女士 (至 31.10.11)

Mr. Alvin WONG Tak-wai 黃德偉先生

Prof. WONG Yung-hou, MH (up to 31.12.11) 王殷厚教授，榮譽勳章 (至 31.12.11)

Ms. Irene YAU Oi-yuen 邱藹源校長

# 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

#### 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

#### 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

Mr. Gallant HO Yiu-tai, JP  
何耀棟先生，太平紳士

Mrs. Selina CHOW LIANG Shuk-ye, GBS, JP  
周梁淑儀女士，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, GBS, JP  
陳家強教授，金紫荊星章，太平紳士

#### Former Vice-Chairpersons 歷屆副主席

Mr. TANG Kwai-nang, BBS, JP  
鄧桂能先生，銅紫荊星章，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

# Membership of Committees, Working Groups and Advisory Groups 小組委員

## Staff & Finance Committee 人事及財務小組

### Chairperson 主席

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

### Vice-Chairperson 副主席

Mr. Ambrose HO, SC, JP 何沛謙資深大律師，太平紳士

### Members 委員

Mr. Chapman CHAN Chor-man (from 20.01.12) 陳楚文先生 (由 20.01.12)

Mr. Raymond CHOY Wai-shek, MH, JP (up to 31.12.11) 蔡偉石先生，榮譽勳章，太平紳士 (至 31.12.11)

Mr. Bankee KWAN Pak-hoo 關百豪先生

Mr. Philip LEUNG Kwong-hon 梁光漢先生

Mr. Alvin WONG Tak-wai 黃德偉先生

## Audit Committee 審核小組

### Convenor 召集人

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

### Members 委員

Dr. Polly CHEUNG Suk-yee 張淑儀醫生

Mr. Wilfred LEE Yuen-kwong 李元剛先生

### Co-opted Member 增選委員

Ms. Marina WONG Yu-pok, JP (up to 31.03.12) 黃汝璞會計師，太平紳士 (至 31.03.12)

## Competition Policy Committee 競爭政策研究小組

### Chairperson 主席

Mr. Thomas CHENG 鄭建韓先生

### Vice-Chairperson 副主席

Mr. Samuel CHAN Ka-yau (from 30.01.12) 陳家殷大律師 (由 30.01.12)

Mr. Raymond CHOY Wai-shek, MH, JP (up to 31.12.11) 蔡偉石先生，榮譽勳章，太平紳士 (至 31.12.11)

### Members 委員

- Mr. Samuel CHAN Ka-yan (from 15.11.11 to 29.01.12) 陳家殷大律師 (由 15.11.11 至 29.01.12)
- Mr. Ambrose HO, SC, JP 何沛謙資深大律師，太平紳士
- Mr. Joe LAI Wing-ho (up to 31.10.11) 黎榮浩先生 (至 31.10.11)
- Mr. Wilfred LEE Yuen-kwong (from 11.01.12) 李元剛先生 (由 11.01.12)
- 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
- The Hon. Fred LI Wah-ming, SBS, JP (from 10.01.12) 李華明議員，銀紫荊星章，太平紳士 (由 10.01.12)
- Mr. Stanley SZETO Chi-yan (up to 31.12.11) 司徒志仁先生 (至 31.12.11)

### Co-opted Member 增選委員

- Dr. LAW Cheung-kwok 羅祥國博士

## Legal Protection Committee 法律保障事務小組

### Chairperson 主席

- Mr. Ambrose HO, SC, JP 何沛謙資深大律師，太平紳士

### Vice-Chairperson 副主席

- Mr. Thomas CHENG 鄭建韓先生

### Members 委員

- Mr. William CHAN Che-kwong 陳志光先
- Mr. Samuel CHAN Ka-yan (from 15.11.11) 陳家殷大律師 (由 15.11.11)
- Ms. Amanda LIU Lai-yun 廖麗茵律師
- Mr. Alvin WONG Tak-wai 黃德偉先生

### Co-opted Members 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

### Chairperson 主席

- Prof. Ron HUI Shu-yuen (from 30.01.12) 許樹源教授 (由 30.01.12)
- Mr. Ambrose HO, SC, JP (up to 11.01.12) 何沛謙資深大律師，太平紳士 (至 11.01.12)

### Vice-Chairperson 副主席

- Mr. Philip LEUNG Kwong-hon (from 19.03.12) 梁光漢先生 (由 19.03.12)
- Prof. Ron HUI Shu-yuen (up to 29.01.12) 許樹源教授 (至 29.01.12)

### Members 委員

- Mr. Raymond CHOY Wai-shek, MH, JP (up to 31.12.11) 蔡偉石先生，榮譽勳章，太平紳士 (至 31.12.11)
- Dr. David CHUNG Wai-keung 鍾偉強博士
- Ms. Amy FUNG Dun-mi (from 28.01.12) 馮丹媚女士 (由 28.01.12)
- Mr. Wilfred LEE Yuen-kwong (up to 11.01.12) 李元剛先生 (至 11.01.12)
- Mr. Philip LEUNG Kwong-hon (up to 18.03.12) 梁光漢先生 (至 18.03.12)

Ms. Amanda LIU Lai-yun 廖麗茵律師

Prof. Angela NG Lai-ping (from 30.01.12) 吳麗萍教授 (由 30.01.12)

Ms. Irene YAU Oi-yuen 邱藹源校長

### Co-opted Members 增選委員

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

### Chairperson 主席

Mr. Philip LEUNG Kwong-hon (from 30.01.12) 梁光漢先生 (由 30.01.12)

Prof. WONG Yung-hou, MH (up to 31.12.11) 王殷厚教授，榮譽勳章 (至 31.12.11)

### Vice-Chairperson 副主席

The Hon. Fred LI Wah-ming, SBS, JP (from 19.03.12) 李華明議員，銀紫荊星章，太平紳士 (由 19.03.12)

Mr. Philip LEUNG Kwong-hon (up to 29.01.12) 梁光漢先生 (至 29.01.12)

### Members 委員

Dr. Polly CHEUNG Suk-yeet 張淑儀醫生

Mr. Raymond CHOY Wai-shek, MH, JP (up to 31.12.11) 蔡偉石先生，榮譽勳章，太平紳士 (至 31.12.11)

Mr. Ambrose HO, SC, JP 何沛謙資深大律師，太平紳士

Prof. Ron HUI Shu-yuen 許樹源教授

Mr. Godfrey LAM Wan-ho, SC, JP (from 19.03.12) 林雲浩資深大律師，太平紳士 (由 19.03.12)

The Hon. Fred LI Wah-ming, SBS, JP (up to 18.03.12) 李華明議員，銀紫荊星章，太平紳士 (至 18.03.12)

Ms. WONG Ka-chi (up to 31.10.11) 王家慈女士 (至 31.10.11)

### Co-opted Members 增選委員

Dr. Matthew NG, JP (up to 31.03.12) 吳馬太醫生，太平紳士 (至 31.03.12)

Dr. Michael TSUI Fuk-sun 徐福榮醫生

## Trade Practices Committee 商營手法研究小組

### Chairperson 主席

Mr. William CHAN Che-kwong 陳志光先生

### Vice-Chairperson 副主席

Dr. Polly CHEUNG Suk-yeet 張淑儀醫生

### Members 委員

Mr. Chapman CHAN Chor-man 陳楚文先生

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Ms. Amy FUNG Dun-mi (from 28.01.12) 馮丹媚女士 (由 28.01.12)

Prof. Michael HUI King-man (from 14.11.11) 許敬文教授 (由 14.11.11)

Mr. Bankee KWAN Pak-hoo 關百豪先生

Mr. Joe LAI Wing-ho (up to 31.10.11) 黎榮浩先生 (至 31.10.11)

Mr. Wilfred LEE Yuen-kwong 李元剛先生

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Mr. Stanley SZETO Chi-yan (up to 31.12.11) 司徒志仁先生 (至 31.12.11)

### **Co-opted Members 增選委員**

Mr. Andrew FUNG Wai-kwong 馮煒光先生

Ms. Bonnie NG Hoi-lam 吳凱霖女士

## **Consumer Complaints Review Committee 消費者投訴審查小組**

At least five Council Members drawn by roster 由最少五位委員輪流擔任

## **Advisory Group on Investment Strategy 投資策略小組**

### **Chairperson 主席**

Mr. Bankee KWAN Pak-hoo 關百豪先生

### **Vice-Chairperson 副主席**

Mr. Alvin WONG Tak-wai 黃德偉先生

### **Members 委員**

Ms. Miranda KWOK Pui-fong 郭珮芳女士

Prof. John CHAI Yat-chiu 查逸超教授\*

Prof. Angela NG Lai-ping 吳麗萍教授\*

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

## **IT Expert Advisory Group 資訊科技專家諮詢小組**

### **Convenor 召集人**

Mr. Philip LEUNG Kwong-hon 梁光漢先生

### **Members 委員**

Dr. David CHUNG Wai-keung 鍾偉強博士

### **Co-opted Members 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. Charles Peter MOK 莫乃光先生

## **Task Force on CI World Congress 2011 (up to 01.06.11)**

### **二零一一年國際消聯全球會議專責小組 (至 01.06.11)**

#### **Convenor 召集人**

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

#### **Members 委員**

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Mr. Philip LEUNG Kwong-hon 梁光漢先生

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

#### **Staff Member 職員**

Ms. Connie LAU Yin-hing, JP 劉燕卿女士，太平紳士

## **Working Group on Competition Bill 競爭條例草案工作小組**

#### **Chairperson 主席**

Mr. Thomas CHENG 鄭建韓先生

#### **Vice-Chairperson 副主席**

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Mr. Alvin WONG Tak-wai 黃德偉先生

#### **Co-opted Members 增選委員**

Ms. Constance CHOY Hok-man 蔡學雯律師

Dr. LAW Cheung-kwok 羅祥國博士

## **Working Group on Consumer Council Resource Centre Building Management 消委會資源中心物業管理工作小組**

#### **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)

#### **Members 委員**

Prof. Michael HUI King-man (from 14.11.11) 許敬文教授 (由 14.11.11)

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)

#### **Staff Members 職員**

Ms. Connie LAU Yin-hing, JP 劉燕卿女士，太平紳士

Ms. Wendy LAM Yuen-mui 林婉梅女士

Mr. WONG Koon-shing 王冠成先生

Mr. Joseph YOUNG 楊卓廣先生

## **Working Group on Consumer Issues relating to Residential Property** **住宅物業消費者問題工作小組**

### **Convenor 召集人**

Mr. Ambrose HO, SC, JP 何沛謙資深大律師，太平紳士

### **Vice-Chairperson 副主席**

Mr. William CHAN Che-kwong 陳志光先生

### **Members 委員**

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Mr. Thomas CHENG 鄭建韓先生

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Mr. Joe LAI Wing-ho (up to 31.10.11) 黎榮浩先生 (至 31.10.11)

The Hon. Fred LI Wah-ming, SBS, JP (up to 10.01.12) 李華明議員，銀紫荊星章，太平紳士 (至 10.01.12)

Ms. Amanda LIU Lai-yun 廖麗茵律師

### **Co-opted Members 增選委員**

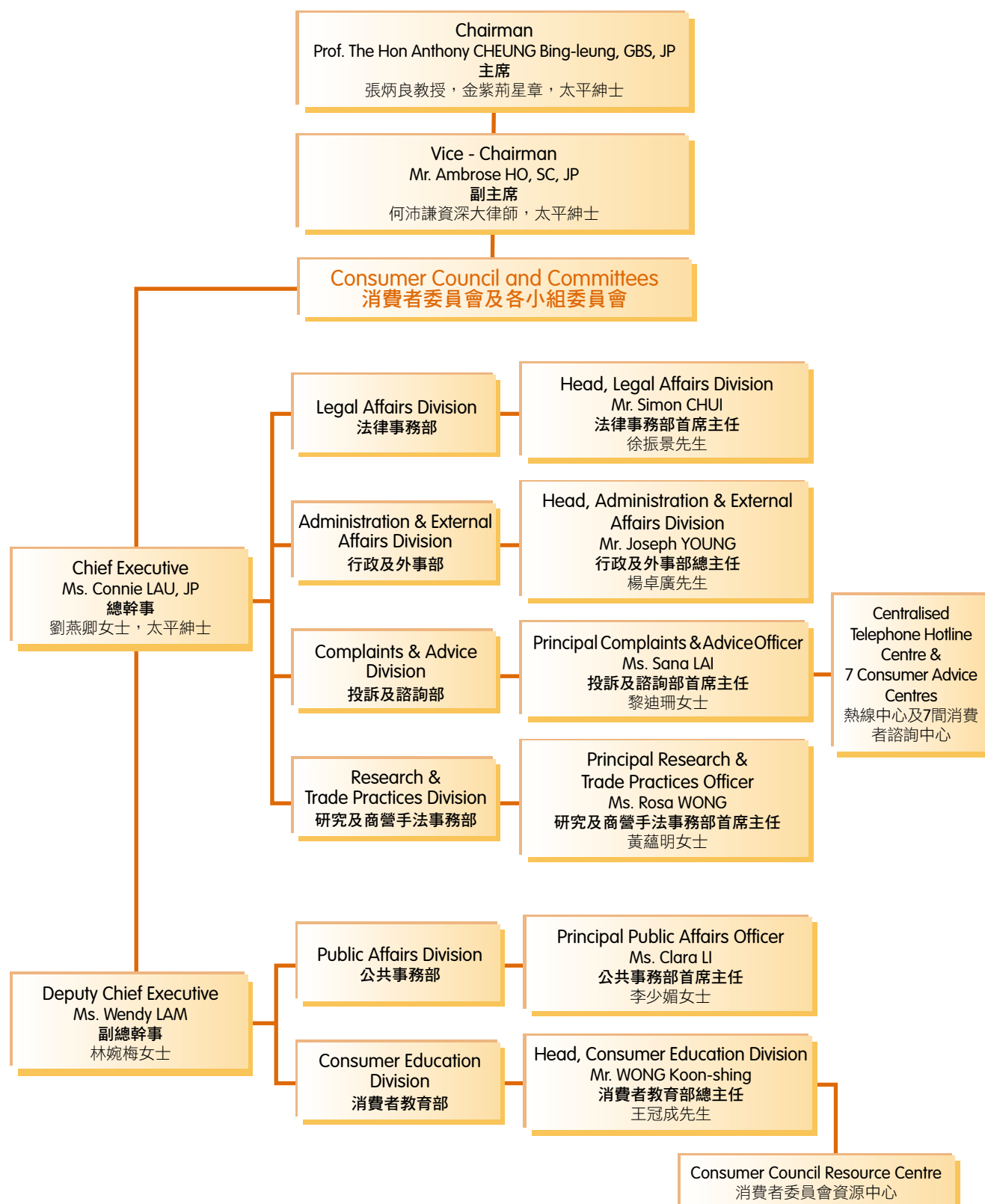
Mr. Larry KWOK Lam-kwong, BBS, JP 郭琳廣律師，銅紫荊星章，太平紳士

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



# Consumer Council and Office

## 消費者委員會及辦事處



### Renumeration 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 - 首長級薪級表薪點 D3

Deputy Chief Executive - Directorate Pay Scale Point D1 副總幹事 - 首長級薪級表薪點 D1

Principal Officer / Head, Legal Affairs Division - Master Pay Scale Point 45 - 49 首席主任 - 總薪級表薪點 45 - 49

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

Report and Financial Statements  
For the year ended 31 March 2012

CONSUMER COUNCILREPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2012

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INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF THE 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 2012, and the income and expenditure account, 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 as to 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 the 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 THE 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 2012 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  
16 July 2012

CONSUMER COUNCILINCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2012

	<u>NOTES</u>	<u>2012</u> HK\$	<u>2011</u> HK\$
<b>Income</b>			
Government subvention		82,198,000	78,173,000
Non-recurrent projects subvention	6	12,550,526	7,450,109
Sales of "Choice" magazine	7	1,877,477	2,292,369
Administrative service income		2,047,000	1,934,000
Interest on bank deposits		255,730	95,351
Sundry income		220,730	372,977
		<u>99,149,463</u>	<u>90,317,806</u>
Less:			
<b>Expenditure</b>			
Staff costs	8	70,005,352	62,179,081
Testing and research		4,910,131	4,499,674
Non-recurrent projects expenses	9	10,702,985	5,454,066
Depreciation and amortisation for property, plant and equipment		3,662,058	3,614,967
Office equipment and maintenance		1,272,503	1,026,945
Office accommodation related expenses		2,483,133	2,379,839
Auditor's remuneration		141,100	135,700
Consumer education		479,169	457,656
Consumer international membership fees		326,715	318,511
Council member expenses		50,400	54,800
Interest expense on bank borrowing not wholly repayable within five years		30,032	32,373
International conferences and duty visits		372,627	191,834
Production and marketing cost of "Choice" magazine		1,740,450	1,747,464
Publicity and public relations		420,346	341,688
Other administrative expenses		2,547,291	1,794,383
		<u>99,144,292</u>	<u>84,228,981</u>
<b>SURPLUS FOR THE YEAR</b>		<u>5,171</u>	<u>6,088,825</u>

CONSUMER COUNCILSTATEMENT OF FINANCIAL POSITION  
AT 31 MARCH 2012

	<u>NOTES</u>	<u>2012</u> HK\$	<u>2011</u> HK\$
<b>Non-current assets</b>			
Property, plant and equipment	10	56,581,755	58,197,525
<b>Current assets</b>			
Debtors, deposits and prepayments	11	1,433,190	1,301,894
Loans and advances to staff	11	269,712	266,644
Amount due from Consumer Legal Action Fund	11	2,047,000	1,934,000
Bank balances and cash	12	43,643,388	43,928,895
		<u>47,393,290</u>	<u>47,431,433</u>
<b>Current liabilities</b>			
Subscriptions received in advance		724,667	633,756
Accounts payable and accrued charges	13	5,896,609	6,145,694
Provision for untaken leaves		4,615,538	3,791,099
Secured bank borrowing	14	355,672	355,672
Subventions received	15	16,100,299	18,467,779
		<u>27,692,785</u>	<u>29,394,000</u>
<b>Net current assets</b>		<u>19,700,505</u>	<u>18,037,433</u>
<b>Non-current liabilities</b>			
Secured bank borrowing	14	2,497,156	2,851,125
Subventions received	15	-	7,522,500
		<u>2,497,156</u>	<u>10,373,625</u>
		<u>73,785,104</u>	<u>65,861,333</u>
<b>Representing:</b>			
Leasehold property control account	16	54,044,335	53,869,352
Equipment control account	17	2,537,420	4,328,173
Designated fund for approved projects	18	6,898,316	5,469,894
Accumulated surplus		10,305,033	2,193,914
		<u>73,785,104</u>	<u>65,861,333</u>

The financial statements on pages 3 to 21 were approved and authorised for issue by the members of the Consumer Council on 16 July 2012 and are signed on its behalf by:

  
CHIEF EXECUTIVE

CONSUMER COUNCILSTATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 MARCH 2012

	<u>Leasehold property control account</u> HK\$	<u>Equipment control account</u> HK\$	<u>Designated fund for approved projects</u> HK\$	<u>Accumulated surplus (Deficit)</u> HK\$	<u>Total</u> HK\$
At 1 April 2010	55,324,257	3,780,006	4,768,665	(4,100,420)	59,772,508
Surplus for the year	-	-	-	6,088,825	6,088,825
Current year addition	-	2,708,229	1,030,284	(3,738,513)	-
Current year utilisation	<u>(1,454,905)</u>	<u>(2,160,062)</u>	<u>(329,055)</u>	<u>3,944,022</u>	<u>-</u>
At 31 March 2011	53,869,352	4,328,173	5,469,894	2,193,914	65,861,333
Surplus for the year	-	-	-	5,171	5,171
Current year addition	1,362,600	683,688	2,352,534	(4,398,822)	-
Current year utilisation	(1,187,617)	(2,474,441)	(924,112)	4,586,170	-
Transfer	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,918,600</u>	<u>7,918,600</u>
At 31 March 2012	<u>54,044,335</u>	<u>2,537,420</u>	<u>6,898,316</u>	<u>10,305,033</u>	<u>73,785,104</u>



CONSUMER COUNCILSTATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2012

	<u>2012</u> HK\$	<u>2011</u> HK\$
<b>Operating activities</b>		
Surplus for the year	5,171	6,088,825
Adjustments for:		
Government subvention for addition of property, plant and equipment	(1,784,470)	(1,996,044)
Interest expense	30,032	32,373
Depreciation for property, plant and equipment	3,662,058	3,614,967
Interest income	(255,730)	(95,351)
Operating cash flows before movements in working capital	1,657,061	7,644,770
Increase in debtors, deposits and prepayments	(132,332)	(110,345)
Increase in amount due from the Consumer Legal Action Fund	(113,000)	(106,000)
Increase (decrease) in subscriptions received in advance	90,911	(114,805)
Decrease in accounts payable and accrued charges	(249,085)	(213,718)
Increase (decrease) in provision for untaken leaves	824,439	(177,104)
<b>Cash generated from operations</b>	2,077,994	6,922,798
Interest paid	(30,032)	(32,373)
<b>Net cash from operating activities</b>	2,047,962	6,890,425
<b>Investing activities</b>		
Interest received	256,766	101,696
Purchase of property, plant and equipment	(2,046,288)	(2,708,229)
New loans and advances to staffs	(248,665)	(266,644)
Repayments of loans and advances from staffs	245,597	240,015
<b>Net cash used in investing activities</b>	(1,792,590)	(2,633,162)
<b>Financing activities</b>		
Repayment of bank borrowing	(353,969)	(351,626)
Government subventions received for non-recurrent projects	10,209,000	8,029,560
Government subventions utilised for non-recurrent projects	(10,602,208)	(4,233,123)
Funds received for other non-recurrent Projects	850,146	664,685
Funds utilised for other non-recurrent Projects	(643,848)	(417,483)
<b>Net cash (used in) from financing activities</b>	(540,879)	3,692,013
<b>Net (decrease) increase in cash and cash equivalents</b>	(285,507)	7,949,276
<b>Cash and cash equivalents at beginning of the year</b>	43,928,895	35,979,619
<b>Cash and cash equivalents at end of the year,</b> represented by bank balances and cash	43,643,388	43,928,895

CONSUMER COUNCILNOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2012

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## 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 account 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 ("HKICPA").

Amendments to HKFRSs HKAS 24 (as revised in 2009)	Improvements to HKFRSs issued in 2010 Related Party Disclosures
Amendments to HKAS 32	Classification of Rights Issues
Amendments to HK(IFRIC) - Int 14	Prepayments of a Minimum Funding Requirement
HK(IFRIC) - Int 19	Extinguishing Financial Liabilities with Equity Instruments

The application of the new and revised Standards and Interpretations in the current year has had no material effect on these financial statements and/or disclosures set out in these financial statements.

CONSUMER COUNCIL

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

The Company has not early applied the following new and revised Standards and Interpretations that have been issued but are not yet effective:

Amendments to HKFRSs	Annual Improvements to HKFRSs 2009 - 2011 Cycle <sup>1</sup>
Amendments to HKFRS 1	Government Loans <sup>1</sup>
Amendments to HKFRS 7	Disclosures - Transfers of Financial Assets <sup>2</sup>
Amendments to HKFRS 7	Disclosures - Offsetting Financial Assets and Financial Liabilities <sup>1</sup>
Amendments to HKFRS 9 and HKFRS 7	Mandatory Effective Date of HKFRS 9 and Transition Disclosures <sup>3</sup>
HKFRS 9	Financial Instruments <sup>3</sup>
HKFRS 10	Consolidated Financial Statements <sup>1</sup>
HKFRS 11	Joint Arrangements <sup>1</sup>
HKFRS 12	Disclosure of Interests in Other Entities <sup>1</sup>
HKFRS 13	Fair Value Measurement <sup>1</sup>
Amendments to HKAS 1	Presentation of Items of Other Comprehensive Income <sup>5</sup>
Amendments to HKAS 12	Deferred Tax - Recovery of Underlying Assets <sup>4</sup>
HKAS 19 (as revised in 2011)	Employee Benefits <sup>1</sup>
HKAS 27 (as revised in 2011)	Separate Financial Statements <sup>1</sup>
HKAS 28 (as revised in 2011)	Investments in Associates and Joint Ventures <sup>1</sup>
Amendments to HKAS 32	Offsetting Financial Assets and Financial Liabilities <sup>6</sup>
HK(IFRIC) - Int 20	Stripping Costs in the Production Phase of a Surface Mine <sup>1</sup>

<sup>1</sup> Effective for annual periods beginning on or after 1 January 2013

<sup>2</sup> Effective for annual periods beginning on or after 1 July 2011

<sup>3</sup> Effective for annual periods beginning on or after 1 January 2015

<sup>4</sup> Effective for annual periods beginning on or after 1 January 2012

<sup>5</sup> Effective for annual periods beginning on or after 1 July 2012

<sup>6</sup> Effective for annual periods beginning on or after 1 January 2014

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

## CONSUMER COUNCIL

### 3. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared on the historical cost basis and in accordance with Hong Kong Financial Reporting Standards issued by the HKICPA. Historical cost is generally based on the fair value of the consideration given in exchange for goods. 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 lease term.

Interest income from bank deposits is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable.

#### 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 HKSAR are accounted for as capital contribution and recognised in the appropriate equity account.

#### 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 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 derecognition of the asset is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in the income and expenditure account.

CONSUMER COUNCIL

## 3. SIGNIFICANT ACCOUNTING POLICIES - continued

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.

**Financial assets**

The Council's financial assets are classified as loan and receivables.

*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.

*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) 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).

*Impairment on financial assets*

Financial assets are assessed for indicators of impairment at each end of the 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
- default or delinquency in interest or principal payments; or
- it becoming probable that the borrower will enter bankruptcy or financial re-organisation; or
- disappearance of an active market for that financial asset because of financial difficulties.

## CONSUMER COUNCIL

### 3. SIGNIFICANT ACCOUNTING POLICIES - continued

#### Financial instruments - continued

##### **Financial assets** - continued

##### *Impairment on financial assets* - continued

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 account 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.

##### *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 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. If the Council retains substantially all the risks and rewards of ownership of a transferred financial asset, the Council continues to recognise the financial asset and also recognises a collateralised borrowing for the proceeds received.

## CONSUMER COUNCIL

### 3. SIGNIFICANT ACCOUNTING POLICIES - continued

#### Financial instruments - continued

##### **Derecognition** - continued

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.

On derecognition of a financial asset other than in its entirety, the Council allocates the previous carrying amount of the financial asset between the part it continues to recognise, and the part it no longer recognises on the basis of the relative fair values of those parts on the date of the transfer. The difference between the carrying amount allocated to the part that is no longer recognised and the sum of the consideration received for the part no longer recognised and any cumulative gain or loss allocated to it that had been recognised in other comprehensive income is recognised in the income and expenditure statement. A cumulative gain or loss that had been recognised in other comprehensive income is allocated between the part that continues to be recognised and the part that is no longer recognised on the basis of the relative fair values of those parts.

The Council derecognises financial liabilities when, and only when, the Council's obligations are discharged, cancelled or expire. 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.

##### Impairment

At the end of the reporting period, the Council reviews the carrying amounts of its 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. When it is not possible to estimate the recoverable amount of an individual asset, the Council estimates the recoverable amount of the cash-generating unit to which the asset belongs. Where a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

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 income and expenditure account.

## CONSUMER COUNCIL

### 3. SIGNIFICANT ACCOUNTING POLICIES - continued

#### 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. Contingent rentals arising under operating leases are recognised as an expense in the period in which they are incurred.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis, 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.

#### 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 on the end of the reporting period. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

Exchange differences arising on the settlement of monetary items, and on the translation of monetary items, are recognised in income and expenditure account in the period in which they arise.

#### Borrowing costs

All borrowing costs are recognised as and included in the income and expenditure account 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.



CONSUMER COUNCIL

## 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>2012</u> HK\$	<u>2011</u> HK\$
Loans and receivables (including cash and cash equivalents)	46,367,315	46,634,599
Financial liabilities at amortised cost	7,543,288	8,093,156

## b. Financial risk management objectives and policies

The Council's major financial instruments include sundry debtors, loans and advances to staff, amount due from the Consumer Legal Action Fund, bank balances, accounts payable and 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 is limited as the counterparty is financially capable to pay.

CONSUMER COUNCIL

## 5. FINANCIAL INSTRUMENTS - continued

## b. Financial risk management objectives and policies - continued

Market risk*Foreign 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>2012</u> HK\$	<u>2011</u> HK\$	<u>2012</u> HK\$	<u>2011</u> HK\$
United States dollars	127,172	204,388	98,865	-
Euro	826,449	297,537	638,500	1,250,583

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>2012</u>		<u>2011</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%	849	3%	6,132
	(3%)	(849)	(3%)	(6,132)
Euro	10%	18,795	10%	(95,305)
	(10%)	(18,795)	(10%)	95,305

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 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 service the bank loan interest payment. The Council's members continuously monitor the cash flow interest rate risk.

CONSUMER COUNCIL

## 5. FINANCIAL INSTRUMENTS - continued

## b. Financial risk management objectives and policies - continued

*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.

*Liquidity 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\$
<b>2012</b>							
Accounts payable	-	4,690,460	-	-	-	4,690,460	4,690,460
Bank borrowing	0.99	192,000	192,000	1,536,000	1,052,008	2,972,008	2,852,828
		<u>4,882,460</u>	<u>192,000</u>	<u>1,536,000</u>	<u>1,052,008</u>	<u>7,662,468</u>	<u>7,543,288</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\$
<b>2011</b>							
Accounts payable	-	4,886,359	-	-	-	4,886,359	4,886,359
Bank borrowing	0.95	192,000	192,000	1,536,000	1,415,101	3,335,101	3,206,797
		<u>5,078,359</u>	<u>192,000</u>	<u>1,536,000</u>	<u>1,415,101</u>	<u>8,221,460</u>	<u>8,093,156</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 using prices from observable current market transactions.

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

CONSUMER COUNCIL

## 6. NON-RECURRENT PROJECT SUBVENTION

	<u>2012</u> HK\$	<u>2011</u> HK\$
Price surveillance project	4,169,472	4,432,678
World congress	5,387,483	682,355
Consumer Council resources centre enhancement project	526,439	-
Strengthening consumer protection project	7,710	44,369
35th anniversary activities	-	46,881
Enhancement of computer systems	1,252,036	1,001,409
Purchase of computer equipments	171,200	324,437
Granted for addition of leasehold property	-	396,100
Other non-recurrent projects	1,036,186	521,880
	<u>12,550,526</u>	<u>7,450,109</u>

## 7. SALES OF "CHOICE" MAGAZINE

Income from sale of "Choice" magazine, after deduction of printing, artwork, postage and promotion cost amounts to HK\$137,027 (2011: HK\$544,905).

## 8. STAFF COSTS

Staff costs include an amount of HK\$6,275,933 (2011: HK\$5,930,417) in respect of contributions to retirement benefits scheme.

## 9. NON-RECURRENT PROJECTS EXPENSES

	<u>2012</u> HK\$	<u>2011</u> HK\$
Price surveillance project	3,978,586	4,263,677
World congress	5,387,483	682,355
Consumer Council resources centre enhancement project	526,441	-
Strengthening consumer protection project	1,890	9,450
35th anniversary activities	-	46,881
Promotion of new legislation	45,000	34,220
Other projects	763,585	417,483
	<u>10,702,985</u>	<u>5,454,066</u>

CONSUMER COUNCIL

## 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\$
<b>COST</b>							
At 31 March 2010	62,638,435	6,110,651	1,273,669	7,290,916	581,158	247,291	78,142,120
Addition	-	-	222,735	2,405,929	79,565	-	2,708,229
At 31 March 2011	62,638,435	6,110,651	1,496,404	9,696,845	660,723	247,291	80,850,349
Addition	-	1,362,600	248,256	358,093	77,339	-	2,046,288
At 31 March 2012	62,638,435	7,473,251	1,744,660	10,054,938	738,062	247,291	82,896,637
<b>DEPRECIATION</b>							
At 31 March 2010	8,293,157	5,131,672	1,213,829	3,775,734	513,558	109,907	19,037,857
Provision for the year	894,373	560,533	111,626	1,911,743	54,262	82,430	3,614,967
At 31 March 2011	9,187,530	5,692,205	1,325,455	5,687,477	567,820	192,337	22,652,824
Provision for the year	875,972	311,645	172,870	2,184,795	61,822	54,954	3,662,058
At 31 March 2012	10,063,502	6,003,850	1,498,325	7,872,272	629,642	247,291	26,314,882
<b>CARRYING VALUES</b>							
At 31 March 2012	52,574,933	1,469,401	246,335	2,182,666	108,420	-	56,581,755
At 31 March 2011	53,450,905	418,446	170,949	4,009,368	92,903	54,954	58,197,525

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\$13,351,081 (2011: HK\$13,625,370) 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.

CONSUMER COUNCIL

## 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 0.01% to 0.94% (2011: 0.01% to 0.98%) 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.

## 14. SECURED BANK BORROWING

	<u>2012</u> HK\$	<u>2011</u> HK\$
Carrying amount repayable:		
On demand or within one year	355,672	355,672
More than one year, but not exceeding two years	359,394	360,711
More than two years but not more than five years	1,101,246	1,099,062
More than five years	<u>1,036,516</u>	<u>1,391,352</u>
	2,852,828	3,206,797
Less: Amounts due within one year shown under current liabilities	<u>(355,672)</u>	<u>(355,672)</u>
	<u>2,497,156</u>	<u>2,851,125</u>

The loan which is secured by the Council's properties with carrying value of HK\$13,351,081 (2011: HK\$13,625,370) 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.

CONSUMER COUNCIL

## 15. SUBVENTIONS RECEIVED

	<u>2012</u> HK\$	<u>2011</u> HK\$
Government subventions unexpended at the end of the reporting period for designated non-recurrent projects:		
Price surveillance project	1,621,581	1,841,913
World congress	3,879,427	5,058,910
Strengthening consumer protection project	821,398	829,108
35th anniversary activities	323,009	323,009
Enhancement of computer systems	2,496,490	2,739,556
Complaints interactive computer system	1,013,018	2,261,697
Unfair trade practice campaign	980,000	980,000
Consumer Council resource centre:		
leasehold improvement	256,244	256,244
enhancement project	73,559	-
air-conditioning system	156,400	211,600
Replacement of computers	25,800	1,045,800
Removal of storage devices	75,556	132,222
Office of the Communications Authority online price survey	29,957	52,423
Training program	752,860	-
Revamp of shopsmart website	54,000	-
Conference room refurbishment	952,000	-
Digitalisation of "Choice" magazine	165,000	-
Other projects	2,424,000	2,339,197
	<u>16,100,299</u>	<u>18,071,679</u>
Government subvention utilised for acquisition of leasehold property (note)	-	7,918,600
	<u>16,100,299</u>	<u>25,990,279</u>
Analysed for reporting purposes as:		
Current	16,100,299	18,467,779
Non-current	-	7,522,500
	<u>16,100,299</u>	<u>25,990,279</u>

## Note:

In line with the accounting policy applied for capital asset contribution from the government, the unamortised balance of subvention for the acquisition of leasehold property is transferred to accumulated surplus to offset the appropriation made previously from accumulated surplus to leasehold property control account.

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>2012</u> HK\$	<u>2011</u> HK\$
Online "Choice" operation reserve	4,300,344	4,300,344
Office equipment and maintenance	245,438	245,438
Testing and research	2,352,534	924,112
	<u>6,898,316</u>	<u>5,469,894</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 amounting to HK\$339,070 (2011: HK\$331,890).

Leases are negotiated for an average term of one year, with fixed rental over the terms of the leases.

## 20. RELATED PARTY TRANSACTION

During the year, the Council recognised administrative fee income of HK\$2,047,000 (2011: HK\$1,934,000) for its administrative services and office support provided to the Consumer Legal Action Fund and recoup the expenses (comprising salary costs and attributable overhead) incurred as approved by the Staff and Finance Committee. Administrative fee receivable due from the Consumer Legal Action Fund is set out in the statement of financial position.



**消費者委員會**

(根據《消費者委員會條例》在香港成立)

報告書及財務報表

截至二零一二年三月三十一日止年度

消費者委員會

報告書及財務報表

截至二零一二年三月三十一日止年度

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## **獨立核數師報告**

### **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,包括二零一二年三月三十一日之財務狀況表,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有任何重大錯誤陳述。

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**

**致消費者委員會委員—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二零一二年三月三十一日的財務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

二零一二年七月十六日

## 消費者委員會

## 收支結算表

截至二零一二年三月三十一日止年度

	附註	二零一二年 港元	二零一一年 港元
<b>收入</b>			
政府撥款		82,198,000	78,173,000
非經常性項目撥款	6	12,550,526	7,450,109
銷售《選擇》雜誌	7	1,877,477	2,292,369
管理費收入		2,047,000	1,934,000
銀行存款利息		255,730	95,351
雜項收入		220,730	372,977
		<u>99,149,463</u>	<u>90,317,806</u>
<b>減：</b>			
<b>支出</b>			
僱員支出	8	70,005,352	62,179,081
測試及研究費		4,910,131	4,499,674
非經常性項目	9	10,702,985	5,454,066
物業、機器及設備折舊及攤銷		3,662,058	3,614,967
辦事處設備及維修		1,272,503	1,026,945
辦事處有關費用		2,483,133	2,379,839
核數師酬金		141,100	135,700
消費者教育		479,169	457,656
國際消費者聯合會會員費		326,715	318,511
委員會委員開支		50,400	54,800
非於五年內悉數償還的銀行貸款之利息開支		30,032	32,373
國際會議及外訪		372,627	191,834
《選擇》雜誌出版及推廣費		1,740,450	1,747,464
宣傳及公關費		420,346	341,688
其他行政費用		2,547,291	1,794,383
		<u>99,144,292</u>	<u>84,228,981</u>
<b>本年度盈餘</b>		<u>5,171</u>	<u>6,088,825</u>

## 消費者委員會

## 財務狀況表

於二零一二年三月三十一日

	附註	二零一二年 港元	二零一一年 港元
<b>非流動資產</b>			
物業、機器及設備	10	56,581,755	58,197,525
<b>流動資產</b>			
應收賬款、按金及預付款項	11	1,433,190	1,301,894
提供予僱員的貸款及墊款	11	269,712	266,644
消費者訴訟基金的應付款項	11	2,047,000	1,934,000
銀行結餘及現金	12	43,643,388	43,928,895
		47,393,290	47,431,433
<b>流動負債</b>			
已收訂閱費		724,667	633,756
應付賬款及應計費用	13	5,896,609	6,145,694
未放取之有薪年假撥備		4,615,538	3,791,099
有擔保銀行貸款	14	355,672	355,672
已收撥款	15	16,100,299	18,467,779
		27,692,785	29,394,000
<b>流動資產淨額</b>		19,700,505	18,037,433
<b>非流動負債</b>			
有擔保銀行貸款	14	2,497,156	2,851,125
已收撥款	15	-	7,522,500
		2,497,156	10,373,625
		73,785,104	65,861,333
<b>折合：</b>			
租賃物業統制賬項	16	54,044,335	53,869,352
設備統制賬項	17	2,537,420	4,328,173
核准項目指定資金	18	6,898,316	5,469,894
累計盈餘		10,305,033	2,193,914
		73,785,104	65,861,333

載於第 3 頁至第 21 頁的財務報表已於二零一二年七月十六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

截至二零一二年三月三十一日止年度

	租賃物業 統制賬項	設備 統制賬項	核准項目 指定資金	累計盈餘 (虧損)	合計
	港元	港元	港元	港元	港元
於二零一零年四月一日	55,324,257	3,780,006	4,768,665	(4,100,420)	59,772,508
本年度盈餘	-	-	-	6,088,825	6,088,825
本年度添置	-	2,708,229	1,030,284	(3,738,513)	-
本年度使用	(1,454,905)	(2,160,062)	(329,055)	3,944,022	-
於二零一一年三月三十一日	53,869,352	4,328,173	5,469,894	2,193,914	65,861,333
本年度盈餘	-	-	-	5,171	5,171
本年度添置	1,362,600	683,688	2,352,534	(4,398,822)	-
本年度使用	(1,187,617)	(2,474,441)	(924,112)	4,586,170	-
結轉	-	-	-	7,918,600	7,918,600
於二零一二年三月三十一日	54,044,335	2,537,420	6,898,316	10,305,033	73,785,104

## 消費者委員會

## 現金流量表

截至二零一一年三月三十一日止年度

	二零一二年	二零一一年
	港元	港元
<b>營運活動</b>		
本年度盈餘	5,171	6,088,825
就下列項目作出調整：		
就添置物業、機器及設備之政府撥款	(1,784,470)	(1,966,044)
利息開支	30,032	32,373
物業、機器及設備折舊	3,662,058	3,614,967
利息收入	(255,730)	(95,351)
於流動資金變動前之營運現金流量	1,657,061	7,644,770
應收賬款、按金及預繳款項之增加	(132,332)	(110,345)
消費者訴訟基金的應付款項增加	(113,000)	(106,000)
預收訂閱費增加（減少）	90,911	(114,805)
應付賬款及應計費用減少	(249,085)	(213,718)
未放取之有薪年假撥備增加（減少）	824,439	(177,104)
營運中產生的現金	2,077,994	6,922,798
已付利息	(30,032)	(32,373)
來自營運活動中之現金淨值	2,047,962	6,890,425
<b>投資活動</b>		
已收利息	256,766	101,696
購置物業、機器及設備	(2,046,288)	(2,708,229)
提供予僱員的新貸款及墊款	(248,665)	(266,644)
僱員付還的貸款及墊款	245,597	240,015
用於投資活動之現金淨值	(1,792,590)	(2,633,162)
<b>融資活動</b>		
償還銀行貸款	(353,969)	(351,626)
非經常項目所得之政府撥款	10,209,000	8,029,560
非經常項目所用之政府撥款	(10,602,208)	(4,233,123)
其他非經常項目所得之資金	850,146	664,685
其他非經常項目所用之資金	(643,848)	(417,483)
來自（用於）融資活動之現金淨值	(540,879)	3,692,013
現金及現金等價物增加（減少）淨值	(285,507)	7,949,276
年初之現金及現金等價物	43,928,895	35,979,619
年末之現金及現金等價物， 以銀行結餘及現金列示	43,643,388	43,928,895



## 消費者委員會

### 財務報表附註

截至二零一二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」）是一間根據一九七七年《消費者委員會條例》（香港法例第 216 章）成立的永久性法定團體，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。委員會亦會根據信託聲明獲委任為消費者訴訟基金之信託人，目的是為消費者依循法律途徑尋求賠償、補償及保障。

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（「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）	對二零一零年頒佈之香港財務報告準則之改進
香港會計準則第 24 號（二零零九年修訂本）	關聯方披露
香港會計準則第 32 號（經修訂）	供股分類
香港（國際財務報告詮釋委員會）－詮釋第 14 號（經修訂）	最低撥款規定之預付款項
香港（國際財務報告詮釋委員會）－詮釋第 19 號	以股本工具清償財務負債

本年度採納新訂及經修訂準則及詮釋對該等財務報表及／或其所載的披露資料概無重大影響。

## 消費者委員會

### 2. 採納新訂及經修訂之香港財務報告準則（「香港財務報告準則」）－續

#### 新訂及經修訂的準則及詮釋已頒佈但尚未生效

本公司並未提前採納下列已頒佈但尚未生效之新訂及經修訂的準則及詮釋：

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 <sup>1</sup>
香港財務報告準則第 1 號（經修訂）	政府貸款 <sup>1</sup>
香港財務報告準則第 7 號（經修訂）	披露－財務資產轉讓 <sup>2</sup>
香港財務報告準則第 7 號（經修訂）	披露－抵銷金融資產及金融負債 <sup>1</sup>
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 <sup>3</sup>
香港財務報告準則第 9 號	金融工具 <sup>3</sup>
香港財務報告準則第 10 號	綜合財務報表 <sup>1</sup>
香港財務報告準則第 11 號	聯合安排 <sup>1</sup>
香港財務報告準則第 12 號	披露於其他實體之權益 <sup>1</sup>
香港財務報告準則第 13 號	公允價值計量 <sup>1</sup>
香港會計準則第 1 號（經修訂）	其他全面收入項目之呈列 <sup>5</sup>
香港會計準則第 12 號（經修訂）	遞延稅項－相關資產之收回 <sup>4</sup>
香港會計準則第 19 號（二零一一年經修訂）	僱員福利 <sup>1</sup>
香港會計準則第 27 號（二零一一年經修訂）	獨立財務報表 <sup>1</sup>
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 <sup>1</sup>
香港會計準則第 32 號（經修訂）	抵銷金融資產及財務負債 <sup>6</sup>
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 <sup>1</sup>

<sup>1</sup> 於二零一三年一月一日或其後開始之年度期間生效

<sup>2</sup> 於二零一一年七月一日或其後開始之年度期間生效

<sup>3</sup> 於二零一五年一月一日或其後開始之年度期間生效

<sup>4</sup> 於二零一二年一月一日或其後開始之年度期間生效

<sup>5</sup> 於二零一二年七月一日或其後開始之年度期間生效

<sup>6</sup> 於二零一四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準則及詮釋，將不會對本公司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

財務報表乃按過往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。過往成本一般基於為換取貨物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租賃期內確認。

銀行存款的利息收入以時間基準按尚餘的本金及適用實際利率計算。

#### 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原定的系統性補償的相關成本相匹配後，確認為如此匹配的有關期間的收入。

#### 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。

#### 物業、機器及設備

在財務狀況報表中，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。

折舊之計提乃以直線法核算，物業、機器及設備的成本扣除估計可用年限內的剩餘價值後計提折舊。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。資產註銷所產生的任何收益或虧損按該資產之出售收入與賬面值之間差額釐定，於收支結算表內確認。

## 消費者委員會

### 3. 主要會計政策 – 續

#### 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。

#### 金融資產

委員會的金融資產劃分為貸款及應收賬款。

#### 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。

#### 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）。

#### 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
- 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；
- 或
- 該金融資產因財務困難而失去交投暢旺的市場。

## 消費者委員會

### 3. 主要會計政策—續

#### 金融工具—續

#### 金融資產—續

#### 金融資產的減值—續

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支結算表撥回，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。

#### 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，並確認相關的負債。如委員會保留被轉讓金融資產所有權的幾乎全部風險及回報，則委員會繼續就所得收益確認金融資產及抵押貸款。

## 消費者委員會

### 3. 主要會計政策—續

#### 金融工具—續

#### 撤銷—續

當撤銷一項金融資產的全部時，資產的賬面值與所獲代價、應收賬款及已經在其他綜合收入中確認並累積於股本中的累積收益或虧損金額之間的差額，會在收支結算表中予以確認。

當撤銷一項金融資產的部分時，委員會會按照繼續確認的部分與不再確認的部分於轉讓日期的相對公平價值，對金融資產先前的賬面值進行分配。分配至不再確認部分的賬面值與該部分所獲代價及向其分配的、已經在其他綜合收入中確認的任何累積收益或虧損金額之間的差額，會在收支結算表中予以確認。會按照繼續確認部分與不再確認部分的相對公平價值，對已經在其他綜合收入中確認的累積收益或虧損進行分配。

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。

#### 減值

委員會於報告期完結時審查資產之賬面值，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。如果無法估計某項資產的可收回金額，則委員會會估計該資產所屬的現金產出單位的可收回金額。如果可確認合理一致的分配基礎，則公司資產亦被分配至單個的現金產出單位，或被分配至可確認合理一致的分配基礎的現金產出單位的最小組合。

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的貨幣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。

如果估計資產（或現金產出單位）的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。

## 消費者委員會

### 3. 主要會計政策—續

#### 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。營運租賃下產生的或有租金被確認為招致租金的期限內的開支。

如收到租賃獎勵以訂立營運租賃，則該等獎勵被確認為負債。獎勵的總利益按直線法從租賃開支中扣減而予以確認，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。

#### 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報告期完結時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。

因結算貨幣項目及換算貨幣項目所產生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，並計入此項下。

#### 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。

## 消費者委員會

### 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

	二零一二年	二零一一年
	港元	港元
貸款及應收賬款（包括現金及現金等價物）	46,367,315	46,634,599
以攤銷成本計量的金融負債	7,543,288	8,093,156

#### b. 金融風險管理目標及政策

委員會的主要金融工具包括雜項應收賬款、貸款及僱員墊款、消費者訴訟基金的應付款項、銀行結餘、應付賬款及銀行貸款。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以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，故而因消費者訴訟基金拖欠付款而引起的信貸風險有限。



## 消費者委員會

### 5. 金融工具-續

#### b. 金融風險管理目標及政策-續

##### 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：

	資產		負債	
	二零一二年	二零一一年	二零一二年	二零一一年
	港元	港元	港元	港元
美元	127,172	204,388	98,865	—
歐元	826,449	297,537	638,500	1,250,583

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重大風險而產生的收入及開支變化情況。

	二零一二年		二零一一年	
	外匯匯率的升幅（降幅）	對收入（開支）的影響	外匯匯率的升幅（降幅）	對收入（開支）的影響
		港元		港元
美元	3% (3%)	849 (849)	3% (3%)	6,132 (6,132)
歐元	10% (10%)	18,795 (18,795)	10% (10%)	(95,305) 95,305

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關注現金流量的利率風險。

## 消費者委員會

## 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

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。

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	六至十二 個月	一至五年	五年以上	非貼現現金流 量總額	賬面金額
	%	港元	港元	港元	港元	港元	港元
<b>二零一二年</b>							
應付賬款	—	4,690,460	—	—	—	4,690,460	4,690,460
銀行貸款	0.99	192,000	192,000	1,536,000	1,052,008	2,972,008	2,852,828
		<u>4,882,460</u>	<u>192,000</u>	<u>1,536,000</u>	<u>1,052,008</u>	<u>7,662,468</u>	<u>7,543,288</u>
	加權平均實 際利率	六個月或以 下	六至十二 個月	一至五年	五年以上	非貼現現金流 量總額	賬面金額
	%	港元	港元	港元	港元	港元	港元
<b>二零一一年</b>							
應付賬款	—	4,886,359	—	—	—	4,886,359	4,886,359
銀行貸款	0.95	192,000	192,000	1,536,000	1,415,101	3,335,101	3,206,797
		<u>5,078,359</u>	<u>192,000</u>	<u>1,536,000</u>	<u>1,415,101</u>	<u>8,221,460</u>	<u>8,093,156</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釐定，基於採用從目前市場交易觀察所得價格的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相應公平價值。

## 消費者委員會

### 6. 非經常性項目撥款

	二零一二年	二零一一年
	港元	港元
物價監察項目	4,169,472	4,432,678
世界大會	5,387,483	682,355
消費者委員會資源中心增強項目	526,439	-
加強保護消費者計劃	7,710	44,369
三十五週年活動	-	46,881
電腦系統優化	1,252,036	1,001,409
電腦設備的購買	171,200	324,437
添置租賃物業的撥款	-	396,100
其他非經常性項目	1,036,186	521,880
	<u>12,550,526</u>	<u>7,450,109</u>

### 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 137,027 港元（二零一一年：544,905 港元）。

### 8. 員工成本

員工成本包括款額為 6,275,933 港元（二零一一年：5,930,417 港元）的退休福利計劃供款。

### 9. 非經常性項目費用

	二零一二年	二零一一年
	港元	港元
物價監察項目	3,978,586	4,263,677
世界大會	5,387,483	682,355
消費者委員會資源中心增強項目	526,441	-
加強保護消費者計劃	1,890	9,450
三十五週年活動	-	46,881
新法規的推廣	45,000	34,220
其他項目	763,585	417,483
	<u>10,702,985</u>	<u>5,454,066</u>

## 消費者委員會

### 10. 物業、機器及設備

成本	香港長期租賃的	租賃物業裝修	辦公室設備	電腦設備	傢俬及裝置	機動車輛	合計
	租賃土地及樓宇						
	港元	港元	港元	港元	港元	港元	港元
於二零一零年三月三十一日	62,638,435	6,110,651	1,273,669	7,290,916	581,158	247,291	78,142,120
添置	-	-	222,735	2,405,929	79,565	-	2,708,229
於二零一一年三月三十一日	62,638,435	6,110,651	1,496,404	9,696,845	660,723	247,291	80,850,349
添置	-	1,362,600	248,256	358,093	77,339	-	2,046,288
於二零一二年三月三十一日	62,638,435	7,473,251	1,744,660	10,054,938	738,062	247,291	82,896,637
折舊							
於二零一零年三月三十一日	8,293,157	5,131,672	1,213,829	3,775,734	513,558	109,907	19,037,857
年度撥備	894,373	560,533	111,626	1,911,743	54,262	82,430	3,614,967
於二零一一年三月三十一日	9,187,530	5,692,205	1,325,455	5,687,477	567,820	192,337	22,652,824
年度撥備	875,972	311,645	172,870	2,184,795	61,822	54,954	3,662,058
於二零一二年三月三十一日	10,063,502	6,003,850	1,498,325	7,872,272	629,642	247,291	26,314,882
賬面值							
於二零一二年三月三十一日	<u>52,574,933</u>	<u>1,469,401</u>	<u>246,335</u>	<u>2,182,666</u>	<u>108,420</u>	<u>-</u>	<u>56,581,755</u>
於二零一一年三月三十一日	<u>53,450,905</u>	<u>418,446</u>	<u>170,949</u>	<u>4,009,368</u>	<u>92,903</u>	<u>54,954</u>	<u>58,197,525</u>

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 13,351,081 港元（二零一一年：13,625,370 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。

## 消費者委員會

### 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 0.01% 至 0.94%（二零一一年：0.01% 至 0.98%）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。

### 14. 有擔保銀行貸款

	<u>二零一二年</u>	<u>二零一一年</u>
	港元	港元
應償還賬面金額：		
按要求即付或一年內	355,672	355,672
一年以上及兩年以內	359,394	360,711
兩年以上及五年以內	1,101,246	1,099,062
五年以上	1,036,516	1,391,352
	<u>2,852,828</u>	<u>3,206,797</u>
減：流動負債下的一年內到期應付金額	(355,672)	(355,672)
	<u>2,497,156</u>	<u>2,851,125</u>

委員會物業擔保所獲的貸款賬面值達 13,351,081 港元（二零一一年：13,625,370 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。所得受益用於購置一項租賃物業。

## 消費者委員會

## 15. 已收撥款

	二零一二年 港元	二零一一年 港元
於報告期完結時指定非經常項目之未使用的政府撥款：		
物價監察項目	1,621,581	1,841,913
世界大會	3,879,427	5,058,910
加強保護消費者計劃	821,398	829,108
三十五週年活動	323,009	323,009
電腦系統優化	2,496,490	2,739,556
投訴互動電腦系統	1,013,018	2,261,697
不公平的貿易實務活動	980,000	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	73,559	-
空調系統	156,400	211,600
電腦更換	25,800	1,045,800
移除存儲設備	75,556	132,222
電訊管理局網上價格調查	29,957	52,423
培訓計劃	752,860	-
改進 shopsmart 網站	54,000	-
會議室翻新	952,000	-
《選擇》雜誌數字化	165,000	-
其他項目	2,424,000	2,339,197
	<u>16,100,299</u>	<u>18,071,679</u>
用於購置租賃物業的 政府撥款（附註）	-	7,918,600
	<u>16,100,299</u>	<u>25,990,279</u>
就呈報目的分析如下：		
流動	16,100,299	18,467,779
非流動	-	7,522,500
	<u>16,100,299</u>	<u>25,990,279</u>

## 附註：

按照適用於政府資本資產供款的會計政策，購置租賃物業之撥款的未攤銷餘額轉為累計盈餘，以抵銷先前提供的租賃物業統制賬項累計盈餘中的撥款。

## 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

該款項為去年的一般基金撥款，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>二零一二年</u> 港元	<u>二零一一年</u> 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	245,438	245,438
測試及研究費	<u>2,352,534</u>	<u>924,112</u>
	<u>6,898,316</u>	<u>5,469,894</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。一年內款項達 339,070 港元（二零一一年：331,890 港元）。

租賃之平均期限協定為一年，且租賃期間的租金為固定租金。

### 20. 關聯方交易

委員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，在扣除人事及財務委員會批准招致的費用（包括薪金成本及應佔間接費用）後，確認管理費收入為 2,047,000 港元（二零一零年：1,934,000 港元）。消費者訴訟基金應付行政費載於財務狀況表中。

# Consultation Papers Responded to by the Council (2011-2012)

## 回應諮詢文件

Legislative Council Education Panel on the Debundling of Textbooks and Teaching and Learning Resources for Pricing  
立法會教育事務委員會 — 課本、教材和學材分拆訂價 (11.04.11, 21.06.11)

Legislative Council Panel on Economic Development – Consultation on Review of the Operation and Regulatory Framework of the Tourism Sector in Hong Kong  
立法會經濟發展事務委員會 — 《香港旅遊業的運作和規管架構檢討》諮詢文件 (23.05.11)

Legislative Council Bills Committee on Competition Bill – Major Prohibitions provided for in the Competition Bill  
立法會《競爭條例草案》委員會 — 《競爭條例》主要禁止條文 (24.05.11)

Financial Services & the Treasury Bureau – Consultation on Proposed Establishment of a Policyholders' Protection Fund  
財經事務及庫務局 — 《建議設立保單持有人保障基金》諮詢文件 (26.06.11)

Commerce and Economic Development Bureau – Consultation on the Review of the Operation Framework of the Tourism Sector in Hong Kong  
商務及經濟發展局 — 《香港旅遊業的運作和規管架構檢討》諮詢文件 (08.07.11)

Financial Services and the Treasury Bureau – Consultation on the Enhanced Regulation of Mandatory Provident Fund Intermediaries  
財經事務及庫務局 — 《加強對強制性公積金中介人的規管》諮詢文件 (08.07.11)

Department of Justice - Submission on Draft Mediation Bill  
律政司 - 《調解條例草案》(08.07.11)

Legislative Council Bills Committee - Submission on Pyramid Schemes Prohibition Bill  
立法會法案委員會 - 就有關〈禁止層壓式計劃條例草案〉提交的意見書 (15.07.11)

Legislative Council Bills Committee on Competition Bill 2010 - Submission on Guidelines on the First Conduct Rule  
立法會《2010競爭條例草案》委員會 — 就行為守則指引呈交的意見書 (20.07.11)

Legislative Council Panel on Environmental Affairs – Extension of the Environmental Levy Scheme on Plastic Shopping Bags  
立法會環境事務委員會 — 擴大塑膠購物袋環保徵費計劃 (20.07.11)

Organisation for Economic Co-operation and Development (OECD) – Draft G20 High-level Principles on Financial Consumer Protection  
經濟合作與發展組織 (OECD) - 20國集團(G20)的保障金融服務消費者的高層次原則草擬本 (26.08.11)

Office of the Telecommunications Authority – Guidelines for the Implementation of Fair Usage Policy (FUP)  
電訊管理局 — 實施公平使用政策的指引 (02.09.11)



Trade and Industry Department – APEC Non-binding Investment Principles ‘Corporate Social Responsibility’  
工業貿易署 - 亞太經濟合作組織(APEC)的「企業社會責任」非約束性投資原則 (16.09.11)

Hong Kong Monetary Authority – Financial Stability Board’s Consultation Document on Consumer Finance Protection (Report to the G20 Leaders)  
香港金融管理局 - 向金融穩定委員會提交保障金融消費者(20國集團領袖報告)的意見 (27.09.11)

Agriculture, Fisheries and Conservation Department – Proposals to Amend Schedule 2 of the Veterinary Surgeons Registration Ordinance  
漁農自然護理署 — 《獸醫註冊條例》(第529章)附表2的修訂建議 (02.11.11)

Environment Bureau – Restriction of Sale of Energy-Inefficient Incandescent Light Bulbs  
環境局 — 限制銷售能源效益較低的鎢絲燈泡 (11.11.11)

Legislative Council Bills Committee on Competition Bill – Amendments to the Competition Bill and the Guidelines on the Second Conduct Rule  
立法會《競爭條例草案》委員會 — 修訂《競爭條例草案》之建議和第三行為守則指引 (15.11.11)

Legislative Council Panel on Housing - The Proposed Legislation to Regulate the Sale of First-hand Residential Properties (the Bill)  
立法會房屋事務委員會 — 「規管一手住宅物業銷售建議法例」(草案) (05.01.12)

Transport and Housing Bureau – The Proposed Legislation to Regulate the Sale of First-Hand Residential Properties  
運輸及房屋局 — 規管一手住宅物業銷售建議法例 (28.01.12)

Food and Health Bureau - Submission to Public Consultation on the Legal, Privacy and Security Framework for Electronic Health Record Sharing  
食物及衛生局 - 電子健康記錄分享的法律，私隱及保安的框架 (20.02.12)

Legislative Council Bills Committee on Competition Bill – Exemption Arrangements of the Competition Bill  
立法會《2010競爭條例草案》委員會 — 有關《競爭條例草案》的豁免安排 (28.02.12)

Commerce & Economic Development Bureau – Copyright Protection in the Digital Environment Code of Practices pursuant to the proposed Section 88I of the Copyright Ordinance  
商務及經濟發展局 — 在數碼環境中保護版權《實務守則》(根據《版權條例(香港法例第528章)第88I條公布) (02.03.12)

Mandatory Provident Fund Schemes Authority – Withdrawal of MPF Benefits  
強制性公積金計劃管理局 — 提取強積金權益 (20.03.12)

Food and Health Bureau – Licensing Scheme for Private Columbaria  
食物及衛生局 - 就私營骨灰龕發牌制度的意見 (27.03.12)

# Consumer Advice Centres

## 消費者諮詢中心

### **Hotline Centre 消費者投訴熱線: 2929 2222**

Fax 傳真號碼 : 2590 6271

Website 網站 : <http://www.consumer.org.hk>

E-mail 電郵地址 : [cc@consumer.org.hk](mailto:cc@consumer.org.hk)

### **Hong Kong 香港區**

#### **a. 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

### **New Territories 新界區**

#### **a. 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

### **Kowloon 九龍區**

#### **a. 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

#### **b. 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

#### **b. 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

#### **c. 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

#### **c. 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

# Traders Named by Consumer Council 2011-2012

## 本會於2011 - 2012年點名公布的不良店舖

### 1. Modern Digital

Shop B, G/F Majestic House, 80 Nathan Road,  
Tsimshatsui, Kowloon

#### 時尚數碼

九龍尖沙咀彌敦道80號金鑾大廈地下B舖

### 2. Sunshine City

Portion A of shop 2, G/F Chung King Mansion,  
36 - 44 Nathan Road, Tsimshatsui, Kowloon

#### 日東公司

九龍尖沙咀彌敦道36號至44號

重慶大廈地下二號A舖

These two audio-video shops were publicly reprimanded for persistent adoption of bait-and-switch and misrepresentation sales tactics against the tourists. The Council is concerned about the unscrupulous sales tactics in the tourist areas which would jeopardise the image of Hong Kong as a world class city.

上述兩間位於尖沙咀的影音店，慣常以餌誘式及誤導手法，促使訪港遊客購買攝影及電子產品。消委會關注在旅遊區有店舖以不良銷售手法經營，這些情況有可能損害本港作為世界級城市的形象。

### 3. Q & A+ Health Spa

(a) Room 1620-1623, 16/F., Hollywood Plaza,  
610 Nathan Road, Mong Kok  
旺角彌敦道610號荷李活商業中心  
16樓1620-1623 室

(b) G/F., 20 Castle Peak Road, Yuen Long  
元朗大馬路20號地下

(c) Shop 16, Hung Hom Bay Centre,  
39 Po Loi Street, Hung Hom  
紅磡寶萊街39號紅磡灣中心16號舖

(d) Shop TSY60, Tsing Yi MTR Station  
青衣港鐵站一樓60號舖

The above four shops of the beauty salon was named for its repeated engagement in unscrupulous sales tactics, involving misrepresentation and high pressure sales.

上述美容院四間分店被公開譴責，重覆地以不當手法推銷美容服務，包括失實廣告及高壓手法推銷療程，誤導消費者。

# Product Testing Reports

## 產品試驗報告

### 1. ELECTRICAL & ELECTRONIC GOODS

#### 電氣及電子產品

- ◆ Battery Chargers 電池充電器
- ◆ Blu-ray Disc Players Blu-ray 播放機
- ◆ Compact Fluorescent Lamps 慳電膽
- ◆ Dehumidifiers 抽濕機
- ◆ Electric Air Purifiers 空氣清新機
- ◆ Electric Fans 電風扇
- ◆ Electric Food Steamers 電蒸籠
- ◆ Electric Pressure Cookers 電壓力煲
- ◆ Electric Water Heaters 電熱水爐
- ◆ Headphones 耳筒 \*
- ◆ Heart Rate Monitors 心率錶
- ◆ Integrated Digital TVs  
內置數碼電視廣播接收功能電視機
- ◆ Mobile Phone Handsets (3 updates, total 68 models)  
流動電話手機 (出版3次, 共68個型號) \* [2]
- ◆ Motion Sensing Game Console and Games  
Software 體感遊戲機及相關遊戲軟件
- ◆ MP3 Players and Portable Media Players  
MP3/PMP機
- ◆ Printers 打印機
- ◆ Single-Hob Induction Cookers 單頭電磁爐
- ◆ Steam Ovens 蒸爐
- ◆ Tablet PCs (2 updates, total 29 models)  
平板電腦 (出版2次, 共29個型號) \* [1]
- ◆ Washer Dryers 洗衣乾衣機
- ◆ Window Type Room Air Conditioners 窗口式冷氣機

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

- ◆ Digital Camcorders and Pocket Camcorders  
數碼攝錄機 \*
- ◆ Digital Cameras (3 updates, total 105 models)  
數碼相機 (出版3次, 共105個型號) \* [3]
- ◆ Internet Security Software 網上保安軟件
- ◆ Smartphone Operating Systems 智能手機操作系統

### 3. FOOD & HEALTH FOOD PRODUCTS

#### 食物及健康食品

- ◆ Carboy Bottled Water 飲水機桶裝水
- ◆ Fake Deer Tendons 假冒鹿筋 \*
- ◆ Genetically Modified Materials in Soy Drinks  
豆漿基因改造成分測試 \*
- ◆ Microbiological Quality of Buns and Sandwiches  
麵包及三文治微生物含量

### 4. PERSONAL PRODUCTS 個人用品

- ◆ Lip Balms 潤唇膏
- ◆ Lip Glosses 唇彩
- ◆ Non-individually Packed Facial Masks  
非獨立包裝面膜 \*
- ◆ Razors 剃鬚刀

### 5. HOUSEHOLD PRODUCTS 家庭用品

- ◆ Melamine Tableware 仿瓷餐具
- ◆ Non-stick Frying Pans 平底易潔鑊
- ◆ Powdered Detergents, Liquid Detergents and  
Washing Balls 洗衣粉、洗衣液及洗衣球
- ◆ Traditional Pressure Cookers 壓力煲

### 6. CAR & CYCLING PRODUCTS

#### 汽車及單車產品

- ◆ Crash Test of Cars 汽車撞擊測試

### 7. OTHERS 其他

- ◆ Cigarettes 香煙

\* Published in Choice magazine and on Shopsmart website 刊載於《選擇》月刊及「精明消費香港遊」網站  
[ ] Figure inside bracket referred to number of publications on Shopsmart website 括弧內數字為「精明消費香港遊」網站刊登的次數

# Product Study Reports

## 產品研究報告

### 1. FOOD & NUTRITION 食品及營養

- ◆ Survey on Health Claims of Follow-up Formula  
較大嬰兒配方奶粉健康聲稱調查
- ◆ Legibility of Nutrition Labels 營養標籤清晰度
- ◆ Use of Nutrition Labelling among Students  
學童使用營養標籤的情況

### 2. HEALTH & BEAUTY 保健美容

- ◆ Drugs for Dementia 老年痴呆症藥物
- ◆ Drugs for Diabetes 糖尿病藥物
- ◆ Health Impact from Mobile Phone Radiations and Bluetooth Headsets  
手機輻射對健康的影響及藍牙耳機
- ◆ Health Product Claims 健康產品聲稱
- ◆ Labelling and Instruction Manuals of Proprietary Chinese Medicine 中成藥標籤及說明書
- ◆ Medications for Gastric Reflux 胃酸倒流的藥物治療
- ◆ Microneedle Therapy System (MTS) Beauty Treatment  
微針美容的風險
- ◆ Naming of Shops Involved in Selling Counterfeit Drugs 售賣「偽冒藥物」店舖名單 \* [1] / \*\* [7]
- ◆ Shaving Products 剃鬚護理用品
- ◆ Targeted Therapy 標靶藥物
- ◆ Treatments for Tuberculosis 肺結核的治療

### 3. COMPUTER, ELECTRICAL & ELECTRONIC PRODUCTS

#### 電腦、電氣及電子產品

- ◆ Digital TV Recorders 數碼電視錄影機
- ◆ Eco-design of TVs 電視機環保設計評估
- ◆ Electric Foot Spa Massagers 電動足浴盆
- ◆ Electric Steam Cleaners 蒸汽潔淨器
- ◆ Energy Labelling Requirements of Washing Machines and Dehumidifiers  
洗衣機及抽濕機的能源標籤規定
- ◆ Energy Saving Devices, Tools and Tips 節能家電
- ◆ Rice Cookers Scalding Hazards  
電飯煲蒸汽燙傷幼童

### 4. HOUSEHOLD PRODUCTS 家庭用品

- ◆ Baby Cribs 嬰兒床
- ◆ Extendable Window Wipers and Glass Cleaning Agents 伸縮抹窗棒及玻璃清潔劑
- ◆ Folding Tables 摺檯

### 5. PERSONAL PRODUCTS 個人用品

- ◆ Down Jackets 羽絨衣
- ◆ Quality of Sports Wear in the Mainland  
內地運動服質素

### 6. CAR & CAR PRODUCTS

#### 汽車及汽車用品

- ◆ Car Emissions and Eco Cars 汽車廢氣及電動車
- ◆ Electric Cars 電動車

\* 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  
\*\* Published on Consumer Council website 刊載於消費者委員會網站

[ ] Figure inside bracket referred to number of publications on the said website 括弧內數字為相關網站刊登的次數

# 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**

- ◆ Annual Supermarket Price Survey 年度超市價格調查
- ◆ Health Claims of Follow-up Formula 較大嬰兒配方奶粉健康聲稱
- ◆ Data Roaming Charges for Mobile Phones 手機數據漫遊費
- ◆ Discontinued Aftersales Service - Notebook Computers 手提電腦售後服務
- ◆ Domestic Helper Insurance Plans 家傭保險計劃
- ◆ Dual Currency and Renminbi Credit Card Charges 雙幣及人民幣信用卡收費
- ◆ Investment-linked Assurance Schemes 投資相連壽險計劃
- ◆ Opinion Survey on House Removal Services 搬屋公司服務意見調查
- ◆ Private Hospital Maternity Packages 私家醫院分娩套餐
- ◆ Residential Phone Line Services 家居電話及電訊服務套餐
- ◆ Tax Loans 稅貸計劃
- ◆ Terms and Conditions of Pay TV Services 收費電視服務合約條款
- ◆ Textbook Expenditure Survey 購書費調查
- ◆ Textbook Price Survey 教科書價格調查
- ◆ Watch Maintenance Services 腕錶維修及保養服務
- ◆ Infant Formulae Price Survey 嬰兒奶粉價格調查

### **In-depth Studies 深入研究**

- ◆ Car Rental Abroad 自駕遊入門
- ◆ CNY Cleaning Services 大掃除清潔服務
- ◆ Complaints of Fee Disputes of Bank Charges 銀行收費投訴
- ◆ Extra Reward Schemes of Credit Cards 信用卡額外獎賞計劃
- ◆ Health Check Packages 健康檢查套餐
- ◆ Home Nursing Care Services 私家看護及家居護理服務
- ◆ Jeans Manufacturing and CSR 牛仔褲生產商企業社會責任
- ◆ Melanoma 黑色素瘤
- ◆ Minor Works Control System 小型工程監管制度
- ◆ Monthly Fund Investment Plans 銀行月供基金計劃
- ◆ Online group purchase services 網上團購服務

# 12th Consumer Rights Reporting Awards

## 第十二屆消費權益新聞報道獎得獎名單

### Category: News

#### 組別：新聞

##### Gold Award 金獎

食署夜搜佳寶總部抽驗  
記者做雜工查真相  
蔡淑儀、譚熾璧、李建人、黃文威  
— 星島日報

##### Silver Award 銀獎

雲南銘禍危及供港菜場  
覃純健、陳佩儀 — 明報

##### Bronze Award 銅獎

超市壓榨系列  
張岳弢 — 蘋果日報

##### Merit Award 優異

嵐岸上網費管理費網綁違公契  
陳志偉 — 明報

### Category: Features

#### 組別：特寫

##### Gold Award 金獎

港人投訴多 不炒人不罷休  
問責意識抬頭 消委籲多包容  
王嘉嘉、杜潔心 — 香港經濟日報

##### Silver Award 銀獎

血清美容 現毀容危機  
歐陽玲、陳念慈、李詠珊 — 東周刊

##### Bronze Award 銅獎

平價體檢陷阱 婆婆腸癌延診  
冼韻姬 — 香港經濟日報

##### Merit Award 優異

營養標籤 1/8 失實 零檢控  
陳佩儀 — 明報

### Category: Television News

#### 組別：電視新聞

##### Gold Award 金獎

「超市欺壓代理商」系列  
蕭洛汶 — 有線新聞

##### Silver Award 銀獎

發水教科書  
陳詠琳、梁卓麒 — Now新聞台

##### Bronze Award 銅獎

的士司機揀客及不按錶收費涉違法  
羅若安 — 電視廣播有限公司

### Category: Television Features

#### 組別：電視特寫

##### Gold Award 金獎

吃人的通脹  
張慧敏、蔡千紅及星期日檔案製作組 — 電視廣播有限公司

##### Silver Award 銀獎

大魚食細魚，細魚食……  
潘達培 — 香港電台

##### Bronze Award 銅獎

通脹來了  
盧珮珊、陳亮均、嚴敏璣  
— 有線新聞

##### Merit Award 優異

內有文章  
楊月芬 — 香港電台

### Category: Radio News

#### 組別：電台新聞

##### Gold Award 金獎

競爭法下小型店舖生存之道  
張璟瑩 — 商業電台

##### Silver Award 銀獎

立法規管一手樓銷售  
鍾慧儀 — 香港電台

##### Bronze Award 銅獎

新界村屋僭建風波令成交銳減  
伍偉明 — 商業電台

### Category: Radio Features

#### 組別：電台特寫

##### Gold Award 金獎

營商立品系列  
任順熙、崔蔚恩、李俊傑  
— 香港電台

##### Silver Award 銀獎

消費檔案  
林嘉瑜、陸宇光 — 香港電台

##### Bronze Award 銅獎

競爭法搗台  
林嘉瑜、陸宇光 — 香港電台

### Category: Press Photo

#### 組別：新聞攝影

##### Gold Award 金獎

盲搶鹽  
馬泉崇 — 蘋果日報

##### Silver Award 銀獎

iPhone 4S開售，  
炒家與排隊買家爭拗大混戰  
馮漢柱 — 香港經濟日報

##### Bronze Award 銅獎

耆英工展搶平貨  
林雨燊 — 大公報

##### Merit Award 優異

日核泄輻射，輻射未至，  
搶米恐慌先來  
劉毓霖 — 香港經濟日報

# Winners of the Consumer Culture Study Award XIII (2011-2012)

## 第十三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	《街頭促銷·速速消》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
Second 亞軍	《買，不由己？》	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
Third 季軍	《真係感興趣？》（探討香港中學生報讀興趣課程背後的原因）	China Holiness Church Living Spirit College 中華聖潔會靈風中學
Distinguished Awards 傑出作品獎	《有借冇還的紙巾》	Chiu Lut Sau Memorial Secondary School 趙聿修紀念中學
	《那些年屬於我們的小島》	Raimondi College 高主教書院
	《超市的詭計》	The ELCHK Yuen Long Lutheran Secondary School 基督教香港信義會元朗信義中學
The Best Topic Award 最佳選題獎	《那些年屬於我們的小島》	Raimondi College 高主教書院
Merits for the Best Topic Award 優異選題獎	《社會企業——尋找消費的出口》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
	《途中徒》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
	《有借冇還的紙巾》	Chiu Lut Sau Memorial Secondary School 趙聿修紀念中學
	《買，不由己？》	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

Award 獎項	Topic 考察題目	School 學校
Winner 冠軍	《窮：窮？窮！》	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
Second 亞軍	《四朵「慳」花》	DMHC Siu Ming Catholic Secondary School 天主教母佑會蕭明中學
Third 季軍	《「唯旺角落」——旺角的獨白》	Cognitio College (Hong Kong) 文理書院（香港）
Distinguished Awards 傑出作品獎	《夢·想·居》	Good Hope School 德望學校（中學部）
	《綠識消費——消費文化與環保意識的關係》	St Paul's College 聖保羅書院



	《捨得·獲得·記得·懂得》	South Tuen Mun Government Secondary School 南屯門官立中學
	《「辛」移民》	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
The Best Topic Award 最佳選題獎	《「辛」移民》	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
Merits for the Best Topic Award 優異選題獎	《四朵「慳」花》	DMHC Siu Ming Catholic Secondary School 天主教母佑會蕭明中學
	《夢·想·居》	Good Hope School 德望學校(中學部)
	《捨得·獲得·記得·懂得》	South Tuen Mun Government Secondary School 南屯門官立中學
	《窮：窮？窮！》	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學

### Special Mentions 特別嘉許 Junior Division 初級組

Topic 考察題目	School 學校
《會員卡的魔力》	Buddhist Ho Nam Kam College 佛教何南金中學
《「印」人入勝》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
《中國製造》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
《「筆」足》	Chiu Lut Sau Memorial Secondary School 趙聿修紀念中學
《一粒雲吞賣幾錢？》	Po Leung Kuk 1984 College 保良局甲子年中學
《探討20 - 40歲人士使用 信用卡消費的消費行為》	Shun Tak Fraternal Association Leung Kau Kui College 順德聯誼總會梁鉞琚中學
《探討香港青少年追逐蘋果產品 的潮流 —— Apple in 'my' Life》	Shun Tak Fraternal Association Seaward Woo College 順德聯誼總會胡兆熾中學
《「免費」？「收費」？ 一字之差》	South Tuen Mun Government Secondary School 南屯門官立中學
《網購，妄購？》	True Light Girls' College 真光女書院

### Special Mentions 特別嘉許 Senior Division 高級組

Topic 考察題目	School 學校
《我的紙皮札記》	Buddhist Tai Hung College 佛教大雄中學
《冒險樂完！》	Queen Elizabeth School 伊利沙伯中學

《買 → 埋 → 賣?》	St. Paul's Secondary School 聖保祿中學
《捕捉·隨想》	Wa Ying College 華英中學
《從無限出發看消費》	Carmel Pak U Secondary School 迦密柏雨中學
《搖滾少年的夢想》	Rosaryhill School 玫瑰崗學校
《收銀處處購物處》	Sing Yin Secondary School 聖言中學
《戀劇誌》	SKH Chan Young Secondary School 聖公會陳融中學
《一個人的世界》	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學

### Special Mentions (Topic) 特別嘉許 (選題)

#### Junior Division 初級組

Topic 考察題目	School 學校
《入閘後，不忍口》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
《「筆」足》	Chiu Lut Sau Memorial Secondary School 趙聿修紀念中學
《百元購物樂》	Delia Memorial School (Yuet Wah) 地利亞修女紀念學校 (月華)
《遊船「何」? (天星小輪在消費者心中的意義)》	Po On Commercial Association Wong Siu Ching Secondary School 寶安商會王少清中學

### Special Mentions (Topic) 特別嘉許 (選題)

#### Senior Division 高級組

Topic 考察題目	School 學校
《我的紙皮札記》	Buddhist Tai Hung College 佛教大雄中學
《媽媽的消費》	Carmel Bunnan Tong Memorial Secondary School 迦密唐賓南紀念中學
《今日倒左飯未?》	Po Leung Kuk 1984 College 保良局甲子年中學
《搖滾少年的夢想》	Rosaryhill School 玫瑰崗學校
《戀劇誌》	SKH Chan Young Secondary School 聖公會陳融中學
《調魅，調味?》	South Tuen Mun Government Secondary School 南屯門官立中學
《另一雙眼睛》	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學

## Anniversary Award 周年紀念獎

Teacher 指導老師	School 學校
任育貞老師	Po Leung Kuk 1984 College 保良局甲子年中學
何景慈老師	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
何翰庭老師	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
吳嘉欣老師	St Paul's College 聖保羅書院
吳潔媚老師	Sha Tin Government Secondary School 沙田官立中學
李寶光老師	Lok Sin Tong Ku Chiu Man Secondary School 樂善堂顧超文中學
周卓瑩老師	Pok Oi Hospital Chan Kai Memorial College 博愛醫院陳楷紀念中學
周敏儀老師	TWGHs Yow Kam Yuen College 東華三院邱金元中學
周曉昕老師	YCH Wong Wha San Secondary School 仁濟醫院王華湘中學
施富強老師	SKH Chan Young Secondary School 聖公會陳融中學
洪碧茜老師	Delia Memorial School (Yuet Wah) 地利亞修女紀念學校 (月華)
胡婉嫻老師	Po Leung Kuk 1984 College 保良局甲子年中學
張國威老師	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
張惠儀老師	HHCKLA Buddhist Ma Kam Chan Memorial English Secondary School 香海正覺蓮社佛教馬錦燦紀念英文中學
楊流明老師	Po Leung Kuk 1984 College 保良局甲子年中學
趙維科老師	Po Leung Kuk 1984 College 保良局甲子年中學
歐淑賢老師	Carmel Pak U Secondary School 迦密柏雨中學
盧紹傑老師	DMHC Siu Ming Catholic Secondary School 天主教母佑會蕭明中學
鄭小寶老師	Tak Nga Secondary School 德雅中學
關健能老師	Po Leung Kuk 1984 College 保良局甲子年中學

# 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

- ◆ Appeal Board Panel (Electricity Ordinance Cap. 406) 上訴委員會(電力條例第四百零六章)
- ◆ Commerce and Economic Development Bureau - Anti-Spamming Task Force 商務及經濟發展局 - 反濫發訊息工作小組
- ◆ Competition Policy Advisory Group 競爭政策諮詢委員會
- ◆ Customer Consultative Group of CLP Power 中華電力客戶諮詢小組
- ◆ 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 Justice - Costs Committee 律政司 — 事務費委員會
- ◆ Disciplinary Tribunal Panel (Electricity) under the Electricity Ordinance (Cap. 406) 紀律審裁委員會(電力條例第四百零六章)
- ◆ Education Bureau - Task Force to Review Teaching and Learning Materials 教育局 - 學與教資源檢討工作小組
- ◆ 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 - Electrical Safety Advisory Committee 機電工程署 - 電氣安全諮詢委員會
- ◆ Electrical & Mechanical Services Department - Task Force for Preparation of Legislative Proposals to the Lifts and Escalators (Safety) Ordinance 機電工程署 - 《升降機及自動梯(安全)條例》條例建議籌委工作小組
- ◆ 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
- ◆ Estate Agents Authority 地產代理監管局
- ◆ Estate Agents Authority – Finance and Strategic Development 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
- ◆ Financial Dispute Resolution Centre Limited - Board of Directors 金融糾紛調解中心有限公司 - 董事局
- ◆ 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 - Consultative Group on Voluntary Supplementary Financing Scheme 食物及衛生局 - 自願醫療輔助融資諮詢小組
- ◆ 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 - 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 - 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 - 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
- ◆ 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 – Accreditation Advisory Board 香港認可處 - 認可諮詢委員會
- ◆ 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 on Consumer Products Testing 香港認可處 - 消費產品測試工作小組
- ◆ Hong Kong Deposit Protection Board 香港存款保障委員會
- ◆ 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 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 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 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
- ◆ Innovation and Technology Commission – Panel on Promoting Testing and Certification 創新科技署 – 推動珠寶行業檢測和認證服務小組
- ◆ Insurance Advisory Committee 保險業諮詢委員會
- ◆ Insurance Claims Complaints Bureau - Insurance Claims Complaints Panel 保險索償投訴局 - 保險索償投訴委員會
- ◆ Land Registry - Land Titles Ordinance Steering Committee 土地註冊處 - 土地業權條例督導委員會
- ◆ Law Society of Hong Kong - Sub-committee on Class Actions 香港律師會—集體訴訟小組委員會
- ◆ Office of the Telecommunications Authority - Radio Spectrum Advisory Committee 電訊管理局 - 無線電頻譜諮詢委員會
- ◆ Office of the Telecommunications Authority - Technical Standards Advisory Committee 電訊管理局 - 電訊標準諮詢委員會
- ◆ Office of the Telecommunications Authority - Telecommunications Numbering Advisory Committee 電訊管理局 - 電訊服務號碼諮詢委員會
- ◆ Office of the Telecommunications Authority - Telecommunications Users and Consumer Advisory Committee 電訊管理局 - 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
- ◆ Publicity & Education Working Group on EatSmart@restaurant campaign 有「營」食肆運動宣傳及教育工作小組
- ◆ Quality Public Light Bus Services Steering Committee 優質公共小巴服務事宜督導委員會
- ◆ Quality Taxi Services Steering Committee 優質的士服務督導委員會
- ◆ Securities and Futures Commission - Investor Education Advisory Committee 證券及期貨事務監察委員會 - 投資者教育諮詢委員會
- ◆ 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

- ◆ Securities and Futures Commission - Public Shareholders Group 證券及期貨事務監察委員會 — 股東權益小組
- ◆ 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 and Housing Bureau – Subcommittee on Property Information and Show Flats 運輸及房屋局 — 物業資訊及示範單位小組委員會
- ◆ Transport and Housing Bureau – Subcommittee on the Enforcement Mechanism and Penalties 運輸及房屋局 — 執法機制及罰則小組委員會
- ◆ Transport and Housing Bureau – Steering Committee on Regulation of Sale of First-hand Residential Properties by Legislation 運輸及房屋局 — 立法規管一手住宅物業銷售督導委員會
- ◆ Transport and Housing Bureau – Subcommittee on Sales Arrangements and Practices 運輸及房屋局 — 銷售安排及方式小組委員會
- ◆ University of Hong Kong - Staff Grievances Panel 香港大學 - 員工申訴小組
- ◆ 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 – Voluntary Water Efficiency Labelling Scheme – Task Force 水務署 - 用水效益標籤計劃工作小組