

# Appendix 附錄 2012-2013

## 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 (up to 30.06.12) 張炳良教授, 金紫荊星章, 太平紳士 (至 30.06.12)  
 Prof. WONG Yuk-shan, BBS, JP (from 01.01.13) 黃玉山教授, 銅紫荊星章, 太平紳士 (由 01.01.13)

#### Vice-Chairperson 副主席

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

#### Members 委員

Mr. William CHAN Che-kwong (up to 31.12.12) 陳志光先生 (至 31.12.12)  
 Mr. Chapman CHAN Chor-man 陳楚文先生  
 Mr. Samuel CHAN Ka-yan 陳家殷大律師  
 Ms Grace CHAN Man-yee (from 01.02.13) 陳文宜女士 (由 01.02.13)  
 Ms. Jo Jo CHAN Shuk-fong (from 01.01.13) 陳淑芳女士 (由 01.01.13)  
 Mr. Thomas CHENG 鄭建韓先生  
 Dr. Polly CHEUNG Suk-yee (up to 31.12.12) 張淑儀醫生 (至 31.12.12)  
 Dr. David CHUNG Wai-keung 鍾偉強博士  
 Ms. Amy FUNG Dun-mi 馮丹媚女士  
 Prof. Michael HUI King-man 許敬文教授  
 Prof. Ron HUI Shu-yuen (up to 31.12.12) 許樹源教授 (至 31.12.12)  
 Mr. Bankee KWAN Pak-hoo 關百豪先生  
 Ms. Miranda KWOK Pui-fong 郭珮芳女士  
 Mr. Godfrey LAM Wan-ho, SC, JP (up to 09.01.13) 林雲浩資深大律師, 太平紳士 (至 09.01.13)  
 Mr. Wilfred LEE Yuen-kwong 李元剛先生  
 Mr. Philip LEUNG Kwong-hon (up to 31.12.12) 梁光漢先生 (至 31.12.12)  
 Dr. Raymond LEUNG Siu-hong (from 01.01.13) 梁少康博士 (由 01.01.13)  
 Mr. Michael LI Hon-shing, KSJ, BBS, JP (up to 31.12.12) 李漢城先生, 英國聖約翰騎士勳章, 銅紫荊星章, 太平紳士 (至 31.12.12)  
 Mr. Fred LI Wah-ming, SBS, JP 李華明先生, 銀紫荊星章, 太平紳士  
 Mr. Keith LIE Kin-fu (from 01.01.13) 李健虎先生 (由 01.01.13)  
 Ms. Amanda LIU Lai-yun 廖麗茵律師  
 Prof. Angela NG Lai-ping 吳麗萍教授  
 Dr. Karen SHUM Hau-yan (from 01.01.13) 沈孝欣醫生 (由 01.01.13)  
 Prof. WONG Kam-fai, MH (from 01.01.13) 黃錦輝教授, 榮譽勳章 (由 01.01.13)  
 Mr. Alvin WONG Tak-wai 黃德偉先生  
 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

07/2007 - 06/2012  
零七年七月至一二年六月

## Year 年份

04/1987 - 03/1989  
八七年四月至八九年三月

04/1989 - 10/1991  
八九年四月至九一年十月

10/1991 - 10/1993  
九一年十月至九三年十月

10/1993 - 10/1997  
九三年十月至九七年十月

10/1997 - 10/2001  
九七年十月至零一年十月

10/2001 - 10/2007  
零一年十月至零七年十月

## Former Chairpersons 歷屆主席

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

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

Dr. Gallant HO Yiu-tai, JP  
何耀棟博士, 太平紳士

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

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

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

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

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

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

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

## Former Vice-Chairpersons 歷屆副主席

Mr. TANG Kwai-nang, JP  
鄧桂能先生, 太平紳士

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

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

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

Dr. John HO Dit-sang  
何秩生博士

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

# 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 (up to 30.06.12) 張炳良教授，金紫荊星章，太平紳士 (至 30.06.12)

Prof. WONG Yuk-shan, BBS, JP (from 01.01.13) 黃玉山教授，銅紫荊星章，太平紳士 (由 01.01.13)

#### **Vice-Chairperson 副主席**

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

#### **Members 委員**

Mr. Chapman CHAN Chor-man 陳楚文先生

Mr. Bankee KWAN Pak-hoo 關百豪先生

Ms. Miranda KWOK Pui-fong (from 21.01.13) 郭珮芳女士 (由 21.01.13)

Mr. Philip LEUNG Kwong-hon (up to 31.12.12) 梁光漢先生 (至 31.12.12)

Prof. WONG Kam-fai, MH (from 21.01.13) 黃錦輝教授，榮譽勳章 (由 21.01.13)

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 (up to 31.12.12) 李漢城先生，英國聖約翰騎士勳章，銅紫荊星章，太平紳士 (至 31.12.12)

Mr. Alvin WONG Tak-wai (from 21.01.13) 黃德偉先生 (由 21.01.13)

#### **Members 委員**

Dr. Polly CHEUNG Suk-yee (up to 31.12.12) 張淑儀醫生 (至 31.12.12)

Dr. David CHUNG Wai-keung (from 21.01.13) 鍾偉強博士 (由 21.01.13)

Mr. Wilfred LEE Yuen-kwong 李元剛先生

#### **Co-opted Member 增選委員**

Ms. Cecilia WOO Lee-wah (from 01.04.12) 鄔莉華律師 (由 01.04.12)

### **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-yan 陳家殷大律師

### **Members 委員**

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

Mr. Wilfred LEE Yuen-kwong 李元剛先生

Dr. Raymond LEUNG Siu-hong (from 21.01.13) 梁少康博士 (由 21.01.13)

Mr. Michael LI Hon-shing, KSJ, BBS, JP (up to 31.12.12) 李漢城先生，英國聖約翰騎士勳章，銅紫荊星章，太平紳士 (至 31.12.12)

Mr. Fred LI Wah-ming, SBS, JP 李華明先生，銀紫荊星章，太平紳士

Mr. Keith LIE Kin-fu (from 21.01.13) 李健虎先生 (由 21.01.13)

### **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, SBS, SC, JP 何沛謙資深大律師，銀紫荊星章，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 (up to 31.12.12) 陳志光先生 (至 31.12.12)

Mr. Samuel CHAN Ka-yan 陳家殷大律師

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. Michael HUI King-man (from 21.01.13) 許敬文教授 (由 21.01.13)

Prof. Ron HUI Shu-yuen (up to 31.12.12) 許樹源教授 (至 31.12.12)

### **Vice-Chairperson 副主席**

Mr. Ambrose HO, SBS, SC, JP (from 21.01.13) 何沛謙資深大律師，銀紫荊星章，太平紳士 (由 21.01.13)

Mr. Philip LEUNG Kwong-hon (up to 31.12.12) 梁光漢先生 (至 31.12.12)

### **Members 委員**

Ms Grace CHAN Man-yee (from 25.02.13) 陳文宜女士 (由 25.02.13)

Ms. Jo Jo CHAN Shuk-fong (from 21.01.13) 陳淑芳女士 (由 21.01.13)

Dr. David CHUNG Wai-keung 鍾偉強博士

Ms. Amy FUNG Dun-mi 馮丹媚女士

Mr. Keith LIE Kin-fu (from 21.01.13) 李健虎先生 (由 21.01.13)

Ms. Amanda LIU Lai-yun 廖麗茵律師

Prof. Angela NG Lai-ping 吳麗萍教授

Ms. Irene YAU Oi-yuen (up to 21.01.13) 邱藹源校長 (至 21.01.13)

**Co-opted Members 增選委員**

Prof. Ron HUI Shu-yuen (from 21.01.13) 許樹源教授 (由 21.01.13)  
 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 (up to 31.12.12) 梁光漢先生 (至 31.12.12)  
 Prof. WONG Kam-fai, MH (from 21.01.13) 黃錦輝教授, 榮譽勳章 (由 21.01.13)

**Vice-Chairperson 副主席**

Mr. Fred LI Wah-ming, SBS, JP 李華明先生, 銀紫荊星章, 太平紳士

**Members 委員**

Dr. Polly CHEUNG Suk-ye (up to 31.12.12) 張淑儀醫生 (至 31.12.12)  
 Mr. Ambrose HO, SBS, SC, JP 何沛謙資深大律師, 銀紫荊星章, 太平紳士  
 Prof. Ron HUI Shu-yuen (up to 31.12.12) 許樹源教授 (至 31.12.12)  
 Mr. Godfrey LAM Wan-ho, SC, JP (up to 09.01.13) 林雲浩資深大律師, 太平紳士 (至 09.01.13)  
 Dr. Raymond LEUNG Siu-hong (from 21.01.13) 梁少康博士 (由 21.01.13)  
 Dr. Karen SHUM Hau-yan (from 21.01.13) 沈孝欣醫生 (由 21.01.13)  
 Mr. Alvin WONG Tak-wai (from 21.01.13) 黃德偉先生 (由 21.01.13)

**Co-opted Members 增選委員**

Mr. Raymond CHOY Wai-shek, MH, JP (from 01.04.12) 蔡偉石先生, 榮譽勳章, 太平紳士 (由 01.04.12)  
 Mr. Philip LEUNG Kwong-hon (from 21.01.13) 梁光漢先生 (由 21.01.13)  
 Dr. Michael TSUI Fuk-sun 徐福燊醫生

**Trade Practices and Consumer Complaints Review Committee  
(previously Trade Practices Committee)**

(formed by merging the Consumer Complaints Review Committee into the Trade Practices Committee as from 11.01.13)

**商營手法研究及消費者投訴審查小組 (前為商營手法研究小組)**

(自11.01.13起, 把消費者投訴審查小組併入商營手法研究小組而成)

**Chairperson 主席**

Prof. Angela NG Lai-ping (from 21.01.13) 吳麗萍教授 (由 21.01.13)  
 Mr. William CHAN Che-kwong (up to 31.12.12) 陳志光先生 (至 31.12.12)

**Vice-Chairperson 副主席**

Mr. Chapman CHAN Chor-man (from 21.01.13) 陳楚文先生 (由 21.01.13)  
 Dr. Polly CHEUNG Suk-ye (up to 31.12.12) 張淑儀醫生 (至 31.12.12)

**Members 委員**

Mr. Chapman CHAN Chor-man (up to 20.01.13) 陳楚文先生 (至 20.01.13)  
 Mr. Samuel CHAN Ka-yan 陳家殷大律師  
 Ms. Grace CHAN Man-ye (from 25.02.13) 陳文宜女士 (由 25.02.13)  
 Ms. Amy FUNG Dun-mi 馮丹媚女士  
 Prof. Michael HUI King-man 許敬文教授  
 Mr. Bankee KWAN Pak-hoo 關百豪先生

Mr. Wilfred LEE Yuen-kwong 李元剛先生

Mr. Michael LI Hon-shing, KStJ, BBS, JP (up to 31.12.12) 李漢城先生，英國聖約翰騎士勳章，銅紫荊星章，太平紳士 (至 31.12.12)

Mr. Fred LI Wah-ming, SBS, JP 李華明先生，銀紫荊星章，太平紳士

Prof. Angela NG Lai-ping (up to 20.01.13) 吳麗萍教授 (至 20.01.13)

### **Co-opted Members**

Mr. Andrew FUNG Wai-kwong 馮煒光先生

Mr. Larry KWOK Lam-kwong, BBS, JP (from 21.01.13) 郭琳廣律師，銅紫荊星章，太平紳士 (由 21.01.13)

Mr. Daniel C. LAM, BBS, JP (from 21.01.13) 林澹先生，銅紫荊星章，太平紳士 (由 21.01.13)

Ms. Bonnie NG Hoi-lam 吳凱霖女士

## **Consumer Complaints Review Committee (up to 10.01.13)**

(merged with the Trade Practices Committee to form the Trade Practices and Consumer Complaints Review Committee as from 11.01.13)

**消費者投訴審查小組 (至 10.01.13)** (自11.01.13起，併入商營手法研究小組成為商營手法研究及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 (up to 11.01.13) 投資策略小組 (至 11.01.13)**

### **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\* (up to 05.12.12) 查逸超教授\* (至 05.12.12)

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**

Dr. David CHUNG Wai-keung (from 21.01.13) 鍾偉強博士 (由 21.01.13)

Mr. Philip LEUNG Kwong-hon (up to 31.12.12) 梁光漢先生 (至 31.12.12)

### **Members 委員**

Dr. David CHUNG Wai-keung (up to 20.01.13) 鍾偉強博士 (至 20.01.13)

Mr. Keith LIE Kin-fu (from 21.01.13) 李健虎先生 (由 21.01.13)

### **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. Philip LEUNG Kwong-hon (from 21.01.13) 梁光漢先生 (由 21.01.13)

The Hon. Charles Peter MOK 莫乃光議員

## Working Group on Competition Bill (up to 20.08.12)

### 競爭條例草案工作小組 (至 20.08.12)

#### Chairperson 主席

Mr. Thomas CHENG 鄭建韓先生

#### Vice-Chairperson 副主席

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

#### Members 委員

Mr. Samuel CHAN Ka-yan 陳家殷大律師

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

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 許敬文教授

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

#### Staff Members 職員

Ms. Gilly WONG Fung-han (from 16.11.12) 黃鳳嫻女士 (由 16.11.12)

Ms. Connie LAU Yin-hing, JP (up to 15.11.12) 劉燕卿女士，太平紳士 (至 15.11.12)

Mr. Simon CHUI Chun-king (from 16.11.12) 徐振景先生 (由 16.11.12)

Ms. Wendy LAM Yuen-mui (up to 09.10.12) 林婉梅女士 (至 09.10.12)

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 (up to 11.01.13)

### 住宅物業消費者問題工作小組 (至 11.01.13)

#### Convenor 召集人

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

#### Vice Convenor 副召集人

Mr. William CHAN Che-kwong (up to 31.12.12) 陳志光先生 (至 31.12.12)

#### Members 委員

Mr. Chapman CHAN Chor-man 陳楚文先生

Mr. Thomas CHENG 鄭建韓先生

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

## **Preliminary Working Group on Class Action (from 21.01.13)**

### **集體訴訟初步研究工作小組 (由 21.01.13)**

#### **Chairperson 主席**

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

#### **Vice-Chairperson 副主席**

Mr. Samuel CHAN Ka-yan 陳家殷大律師

#### **Members 委員**

Mr. Alex LAI Ting Hong\* 黎庭康律師\*

Mr. Kenneth WONG Wing-yan\* 黃永恩律師\*

#### **Co-opted Member 增選委員**

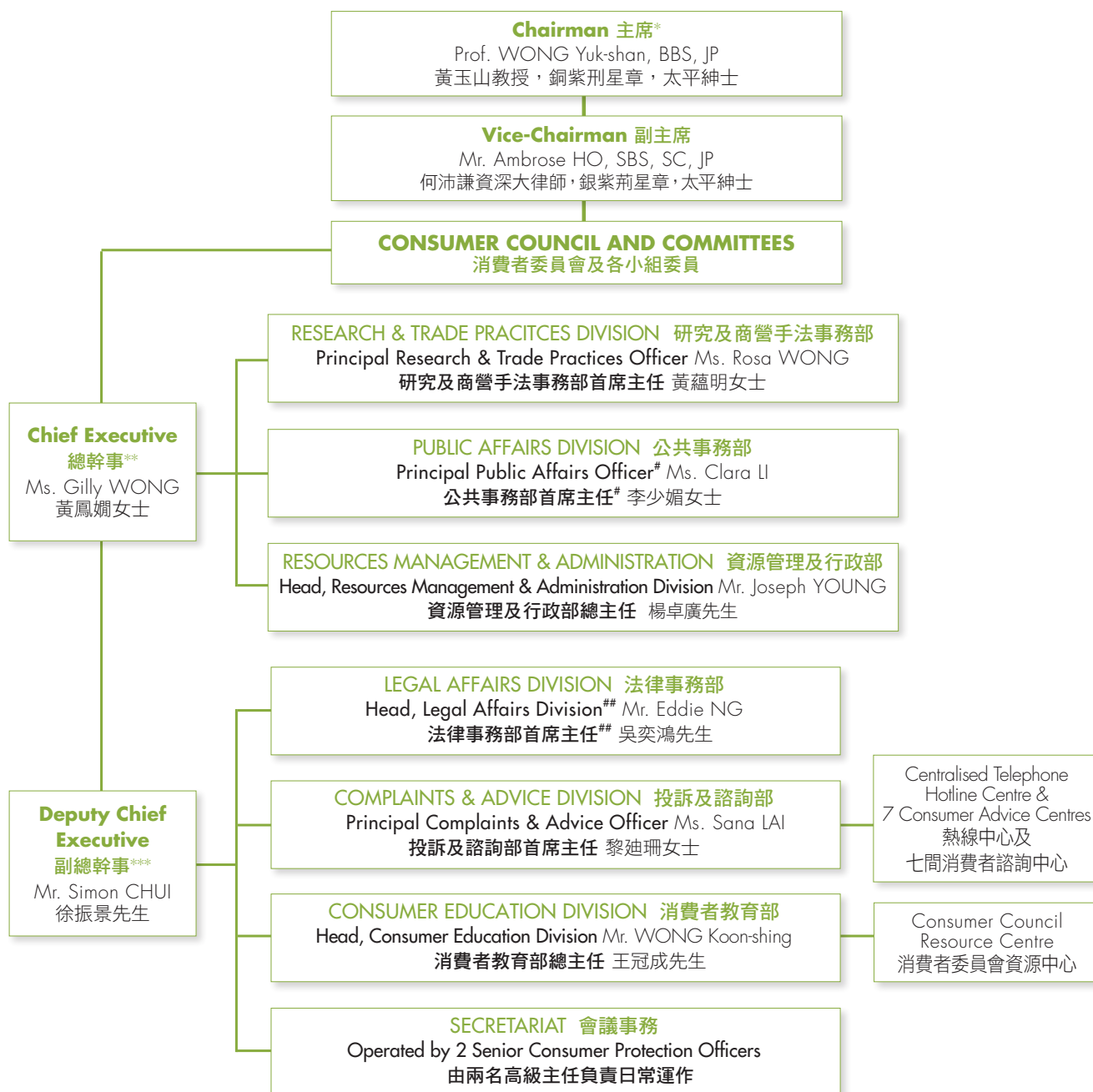
Mr. Michael LI Hon-shing, KSJ, BBS, JP 李漢城先生，英國聖約翰騎士勳章，銅紫荊星章，太平紳士

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



# Consumer Council and Office

## 消費者委員會及辦事處



### Remuneration for top three tiers of staff in the Consumer Council 消委會首三級職員薪酬

Chief Executive - Directorate Pay Scale Point D3 總幹事 - 首長級薪級表薪點 D3

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

Principal Officer / Senior Legal Counsel - Master Pay Scale Point 45 - 49 首席主任 - 總薪級表薪點 45 - 49

#### \* Chairman 主席

Prof. The Hon Anthony CHEUNG Bing-leung, GBS, JP (up to 30.06.12) 張炳良教授，金紫荊星章，太平紳士 (至 30.06.12)

Prof. WONG Yuk-shan, BBS, JP (from 01.01.13) 黃玉山教授，銅紫荊星章，太平紳士 (由 01.01.13)

#### \*\* Chief Executive 總幹事

Ms. Connie LAU, JP (up to 15.11.12) 劉燕卿女士，太平紳士 (至 15.11.12) Ms. Gilly WONG (from 16.11.12) 黃鳳嫻女士 (由 16.11.12)

#### \*\*\* Deputy Chief Executive 副總幹事

Ms. Wendy LAM (up to 09.10.12) 林婉梅女士 (至 09.10.12) Mr. Simon CHUI (acting from 16.11.12, promoted on 16.05.13) 徐振景先生 (由 16.11.12 起署任，16.05.13正式獲委任)

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

Ms. Clara LI (up to 13.06.13) 李少媚女士 (至 13.06.13)

#### ## Head, Legal Affairs Division 法律事務部首席主任

Mr. Simon CHUI (up to 15.11.12) 徐振景先生 (至 15.11.12) Mr. Eddie NG (from 16.05.13) 吳奕鴻先生 (由 16.05.13)

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

Report and Financial Statements  
For the year ended 31 March 2013

CONSUMER COUNCILREPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2013CONTENTSPAGE(S)

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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 2013, 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 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 2013 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  
15 July 2013



CONSUMER COUNCILINCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 31 MARCH 2013

	<u>NOTES</u>	<u>2013</u> HK\$	<u>2012</u> HK\$
<b>Income</b>			
Government subvention		85,885,000	82,198,000
Non-recurrent projects subvention	6	6,865,867	12,550,526
Sales of "Choice" magazine	7	1,920,658	1,877,477
Administrative service income		2,374,000	2,047,000
Interest on bank deposits		329,121	255,730
Sundry income		270,903	220,730
		<u>97,645,549</u>	<u>99,149,463</u>
Less:			
<b>Expenditure</b>			
Staff costs	8	74,574,245	70,005,352
Testing and research		5,091,688	4,910,131
Non-recurrent projects expenses	9	5,483,731	10,702,985
Depreciation and amortisation for property, plant and equipment		3,090,540	3,662,058
Office equipment and maintenance		966,467	1,272,503
Office accommodation related expenses		2,704,895	2,483,133
Auditor's remuneration		142,000	141,100
Consumer education		472,610	479,169
Consumer international membership fees		343,228	326,715
Council member expenses		48,000	50,400
Interest expense on bank borrowing not wholly repayable within five years		27,832	30,032
International conferences and duty visits		312,584	372,627
Production and marketing cost of "Choice" magazine		1,528,302	1,740,450
Publicity and public relations		437,473	420,346
Other administrative expenses		2,286,541	2,547,291
		<u>97,510,136</u>	<u>99,144,292</u>
<b>Surplus for the year</b>		<u>135,413</u>	<u>5,171</u>

CONSUMER COUNCILSTATEMENT OF FINANCIAL POSITION  
AT 31 MARCH 2013

	<u>NOTES</u>	<u>2013</u> HK\$	<u>2012</u> HK\$
<b>Non-current assets</b>			
Property, plant and equipment	10	55,228,269	56,581,755
<b>Current assets</b>			
Debtors, deposits and prepayments	11	1,460,266	1,433,190
Loans and advances to staff	11	65,845	269,712
Amount due from Consumer Legal Action Fund	11	2,374,000	2,047,000
Bank balances and cash	12	43,124,710	43,643,388
		<u>47,024,821</u>	<u>47,393,290</u>
<b>Current liabilities</b>			
Subscriptions received in advance		732,488	724,667
Accounts payable and accrued charges	13	4,064,924	5,896,609
Provision for untaken leaves		4,543,904	4,615,538
Secured bank borrowing	14	361,282	355,672
Subventions received	15	16,494,597	16,100,299
		<u>26,197,195</u>	<u>27,692,785</u>
<b>Net current assets</b>		<u>20,827,626</u>	<u>19,700,505</u>
<b>Non-current liability</b>			
Secured bank borrowing	14	2,135,378	2,497,156
		<u>73,920,517</u>	<u>73,785,104</u>
<b>Representing:</b>			
Leasehold property control account	16	53,293,217	54,044,335
Equipment control account	17	1,935,052	2,537,420
Designated fund for approved projects	18	6,231,805	6,898,316
Accumulated surplus		12,460,443	10,305,033
		<u>73,920,517</u>	<u>73,785,104</u>

The financial statements on pages 3 to 21 were approved and authorised for issue by the members of the Consumer Council on 15 July 2013 and are signed on its behalf by:

  
 CHIEF EXECUTIVE

CONSUMER COUNCILSTATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 MARCH 2013

	<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 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	-	-	-	7,918,600	7,918,600
At 31 March 2012	54,044,335	2,537,420	6,898,316	10,305,033	73,785,104
Surplus for the year	-	-	-	135,413	135,413
Current year addition	459,551	1,277,503	1,686,023	(3,423,077)	-
Current year utilisation	(1,210,669)	(1,879,871)	(2,352,534)	5,443,074	-
At 31 March 2013	<u>53,293,217</u>	<u>1,935,052</u>	<u>6,231,805</u>	<u>12,460,443</u>	<u>73,920,517</u>



CONSUMER COUNCILSTATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2013

	<u>2013</u> HK\$	<u>2012</u> HK\$
<b>Operating activities</b>		
Surplus for the year	135,413	5,171
Adjustments for:		
Government subvention for addition of property, plant and equipment	(1,385,724)	(1,784,470)
Interest expense	27,832	30,032
Depreciation for property, plant and equipment	3,090,540	3,662,058
Interest income	(329,121)	(255,730)
Operating cash flows before movements in working capital	1,538,940	1,657,061
Increase in debtors, deposits and prepayments	(24,303)	(132,332)
Increase in amount due from the Consumer Legal Action Fund	(327,000)	(113,000)
Increase in subscriptions received in advance	7,821	90,911
Decrease in accounts payable and accrued charges	(1,831,685)	(249,085)
(Decrease) increase in provision for untaken leaves	(71,634)	824,439
<b>Cash generated from operations</b>	(707,861)	2,077,994
Interest paid	(27,832)	(30,032)
<b>Net cash (used in) from operating activities</b>	(735,693)	2,047,962
<b>Investing activities</b>		
Interest received	326,348	256,766
Purchase of property, plant and equipment	(1,737,054)	(2,046,288)
New loans and advances to staff	(65,845)	(248,665)
Repayments of loans and advances from staff	269,712	245,597
<b>Net cash used in investing activities</b>	(1,206,839)	(1,792,590)
<b>Financing activities</b>		
Repayment of bank borrowing	(356,168)	(353,969)
Government subventions received for non-recurrent projects	6,326,398	10,209,000
Government subventions utilised for non-recurrent projects	(4,969,617)	(10,602,208)
Funds received for other non-recurrent projects	933,767	850,146
Funds utilised for other non-recurrent projects	(510,526)	(643,848)
<b>Net cash from (used in) financing activities</b>	1,423,854	(540,879)
<b>Net decrease in cash and cash equivalents</b>	(518,678)	(285,507)
<b>Cash and cash equivalents at beginning of the year</b>	43,643,388	43,928,895
<b>Cash and cash equivalents at end of the year, represented by bank balances and cash</b>	43,124,710	43,643,388

CONSUMER COUNCILNOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2013

## 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 amendments to HKFRSs issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), which are effective for the council's financial year beginning on 1 April 2012.

Amendments to HKFRS 7	Financial Instruments: Disclosures - Transfers of Financial Assets
Amendments to HKAS 12	Deferred Tax: Recovery of Underlying Assets

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



CONSUMER COUNCIL

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

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

Amendments to HKFRSs Amendments to HKFRS 1 Amendments to HKFRS 7	Annual Improvements to HKFRSs 2009 - 2011 Cycle <sup>1</sup> Government Loans <sup>1</sup> Disclosures - Offsetting Financial Assets and Financial Liabilities <sup>1</sup>
Amendments to HKFRS 9 and HKFRS 7 Amendments to HKFRS 10, HKFRS 11 and HKFRS 12	Mandatory Effective Date of HKFRS 9 and Transition Disclosures <sup>3</sup> Consolidated Financial Statements, Joint Arrangements and Disclosure of Interests in Other Entities: Transition Guidance <sup>1</sup>
Amendments to HKFRS 10, HKFRS 12 and HKAS 27 HKFRS 9 HKFRS 10 HKFRS 11 HKFRS 12 HKFRS 13 Amendments to HKAS 1 HKAS 19 (as revised in 2011) HKAS 27 (as revised in 2011) HKAS 28 (as revised in 2011) Amendments to HKAS 32 HK(IFRIC) - Int 20 HK(IFRIC) - Int 21	Investment Entities <sup>2</sup>  Financial Instruments <sup>3</sup> Consolidated Financial Statements <sup>1</sup> Joint Arrangements <sup>1</sup> Disclosure of Interests in Other Entities <sup>1</sup> Fair Value Measurement <sup>1</sup> Presentation of Items of Other Comprehensive Income <sup>4</sup> Employee Benefits <sup>1</sup> Separate Financial Statements <sup>1</sup> Investments in Associates and Joint Ventures <sup>1</sup> Offsetting Financial Assets and Financial Liabilities <sup>2</sup> Stripping Costs in the Production Phase of a Surface Mine <sup>1</sup> Levies <sup>2</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 January 2014

<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 July 2012

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

## CONSUMER COUNCIL

### 3. SIGNIFICANT ACCOUNTING POLICIES

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

#### Income recognition

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

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

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

#### Government subventions

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

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

#### Capital contribution

Contribution of cash and capital assets by the government of 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, other than buildings, over their estimated useful lives and after taking into account their estimated residual values, 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 (calculated as the difference between the sales proceeds and the carrying amount of the item) is included in the income and expenditure account in the year in which the item is derecognised.



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

#### *Effective interest method*

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

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

#### *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.



## 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.

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 tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any.

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

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

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

## 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.

#### **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 retranslation of monetary items, are recognised in income and expenditure statement in the period in which they arise.

#### Borrowing costs

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

#### Retirement benefit costs

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



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>2013</u> HK\$	<u>2012</u> HK\$
Loans and receivables (including cash and cash equivalents)	45,909,446	46,367,315
Financial liabilities at amortised cost	5,776,039	7,543,288

## 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 riskForeign currency risk management

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

	<u>Assets</u>		<u>Liabilities</u>	
	<u>2013</u> HK\$	<u>2012</u> HK\$	<u>2013</u> HK\$	<u>2012</u> HK\$
United States dollars	105,002	127,172	14,921	98,865
Euro	402,553	826,449	746,334	638,500
British Pound	-	-	111,180	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

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>2013</u>		<u>2012</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%	2,702	3%	849
	(3%)	(2,702)	(3%)	(849)
Euro	10%	(34,378)	10%	18,795
	(10%)	34,378	(10%)	(18,795)
British Pound	3%	(3,336)	-	-
	(3%)	3,336	-	-

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

Interest rate risk

The Council's income and operating cash flows are substantially independent of changes in market interest rates. The Council's exposure to changes in interest rates is mainly attributable to its 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\$
<i>2013</i>							
Accounts payable	-	3,279,379	-	-	-	3,279,379	3,279,379
Bank borrowing	1.03	192,000	192,000	1,536,000	668,008	2,588,088	2,496,660
		<u>3,471,379</u>	<u>192,000</u>	<u>1,536,000</u>	<u>668,008</u>	<u>5,867,387</u>	<u>5,776,039</u>

	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\$
<i>2012</i>							
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>

## 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>2013</u> HK\$	<u>2012</u> HK\$
Price surveillance project	4,019,790	4,169,472
World congress 2011	-	5,387,483
Consumer Council resources centre enhancement project	160,661	526,439
Strengthening consumer protection project	15,120	7,710
Enhancement of computer systems	699,943	1,252,036
Purchase of computer equipments	159,338	171,200
Other non-recurrent projects	1,811,016	1,036,186
	<u>6,865,868</u>	<u>12,550,526</u>

## 7. SALES OF "CHOICE" MAGAZINE

Income from sale of "Choice" magazine, after deduction of printing, artwork, postage and promotion cost amounts to HK\$392,357 (2012: HK\$137,027).

## 8. STAFF COSTS

Staff costs include an amount of HK\$6,773,239 (2012: HK\$6,275,933) in respect of contributions to retirement benefits scheme.

## 9. NON-RECURRENT PROJECTS EXPENSES

	<u>2013</u> HK\$	<u>2012</u> HK\$
Price surveillance project	4,019,790	3,978,586
Consumer Council resources centre enhancement project	160,661	526,441
Strengthening consumer protection project	-	1,890
Promotion of new legislation	-	45,000
World congress	-	5,387,483
Other projects	1,303,280	763,585
	<u>5,483,731</u>	<u>10,702,985</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 2011	62,638,435	6,110,651	1,496,404	9,696,845	660,723	247,291	80,850,349
Additions	-	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
Additions	-	459,551	28,736	1,124,533	124,234	-	1,737,054
At 31 March 2013	62,638,435	7,932,802	1,773,396	11,179,471	862,296	247,291	84,633,691
<b>DEPRECIATION</b>							
At 31 March 2011	9,187,530	5,692,205	1,325,455	5,687,477	567,820	192,337	22,652,824
Charge 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
Charge for the year	875,972	334,697	193,633	1,617,868	68,370	-	3,090,540
At 31 March 2013	10,939,474	6,338,547	1,691,958	9,490,140	698,012	247,291	29,405,422
<b>CARRYING VALUES</b>							
At 31 March 2013	51,698,961	1,594,255	81,438	1,689,331	164,284	-	55,228,269
At 31 March 2012	52,574,933	1,469,401	246,335	2,182,666	108,420	-	56,581,755

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\$13,259,238 (2012: HK\$13,351,081) 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 0.11% to 0.58% (2012: 0.01% to 0.94%) 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>2013</u> HK\$	<u>2012</u> HK\$
Carrying amount repayable:		
On demand or within one year	361,282	355,672
More than one year, but not exceeding two years	364,819	359,394
More than two years but not more than five years	1,116,021	1,101,246
More than five years	654,538	1,036,516
	<u>2,496,660</u>	<u>2,852,828</u>
Less: Amounts due within one year shown under current liabilities	<u>(361,282)</u>	<u>(355,672)</u>
	<u>2,135,378</u>	<u>2,497,156</u>

The loan which is secured by the Council's properties with carrying value of HK\$13,259,238 (2012: HK\$13,351,081) 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>2013</u> HK\$	<u>2012</u> HK\$
Government subventions unexpended at the end of the reporting period for designated non-recurrent projects:		
Price surveillance project	1,916,208	1,621,581
World congress	-	3,879,427
Strengthening consumer protection project	806,278	821,398
35th anniversary activities	323,009	323,009
Enhancement of computer systems	3,023,371	2,496,490
Complaints interactive computer system	309,718	1,013,018
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	101,200	156,400
Replacement of computers	25,800	25,800
Removal of storage devices	18,890	75,556
Office of the Communications Authority online price survey	7,491	29,957
Training program	1,306,512	752,860
Revamp of shopsmart website	270,000	54,000
Conference room refurbishment	748,000	952,000
Digitalisation of "Choice" magazine	128,333	165,000
Accomplishing sever virtualisation	1,600,000	-
Choice of tablet computer	550,000	-
Other projects	4,123,543	2,424,000
	<u>16,494,597</u>	<u>16,100,299</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.

## 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.

CONSUMER COUNCIL

## 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>2013</u> HK\$	<u>2012</u> HK\$
Online "Choice" operation reserve	4,300,344	4,300,344
Office equipment and maintenance	249,026	245,438
Testing and research	1,682,435	2,352,534
	<u>6,231,805</u>	<u>6,898,316</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\$358,513 (2012: HK\$339,070).

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

## 20. RELATED PARTY TRANSACTION

The Council recharged a fee of HK\$2,374,000 (2012: HK\$2,047,000) for administrative services and office support (comprising salary costs and attributable overhead) provided to the Consumer legal Action Fund (the "Funds") during the year. The recharge is in accordance with the provision of the Trust Deed governing the Funds and approved by both the Council and the Board of Administrators of the Funds.



## **消費者委員會**

(根據《消費者委員會條例》在香港成立)

報告書及財務報表

截至二零一三年三月三十一日止年度

**消費者委員會**

**報告書及財務報表**

**截至二零一三年三月三十一日止年度**

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## **獨立核數師報告書**

### **致消費者委員會委員**

(根據《消費者委員會條例》在香港成立)

本核數師已完成審核消費者委員會(「委員會」)載於第3頁至第21頁的財務報表,包括二零一三年三月三十一日之財務狀況報表,以及截至該日止年度之收支結算表、權益變動表及現金流量表,連同主要會計政策概要及其他說明性資訊。

### **委員會委員就財務報表之責任**

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

### **核數師之責任**

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

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

本核數師相信,所獲得之審核憑證已足夠和適當地為本核數師之審核意見提供基礎。

## **獨立核數師報告書**

### **致消費者委員會委員一續**

(根據《消費者委員會條例》在香港成立)

### **意見**

本核數師認為該等財務報表已根據香港財務報告準則真實而公平地反映委員會於二零一三年三月三十一日的財政狀況及委員會截至該日止年度的盈餘及現金流量。

**德勤•關黃陳方會計師行**

執業會計師

香港

二零一三年七月十五日

**消費者委員會****收支結算表****截至二零一三年三月三十一日止年度**

	<b>附註</b>	<u>二零一三年</u> 港元	<u>二零一二年</u> 港元
<b>收入</b>			
政府撥款		85,885,000	82,198,000
非經常性項目撥款	6	6,865,867	12,550,526
銷售《選擇》雜誌	7	1,920,658	1,877,477
管理費收入		2,374,000	2,047,000
銀行存款利息		329,121	255,730
雜項收入		<u>270,903</u>	<u>220,730</u>
		<u>97,645,549</u>	<u>99,149,463</u>
<b>減：</b>			
<b>支出</b>			
僱員成本	8	74,574,245	70,005,352
測試及研究費		5,091,688	4,910,131
非經常性項目	9	5,483,731	10,702,985
物業、機器及設備折舊及攤銷		3,090,540	3,662,058
辦事處設備及維修		966,467	1,272,503
辦事處有關費用		2,704,895	2,483,133
核數師酬金		142,000	141,100
消費者教育		472,610	479,169
國際消費者聯會會員費		343,228	326,715
委員會委員開支		48,000	50,400
非於五年內悉數償還的銀行貸款之利息開支		27,832	30,032
國際會議及外訪		312,584	372,627
《選擇》雜誌出版及推廣費		1,528,302	1,740,450
宣傳及公關費		437,473	420,346
其他行政費用		<u>2,286,541</u>	<u>2,547,291</u>
		<u>97,510,136</u>	<u>99,144,292</u>
<b>本年度盈餘</b>		<u>135,413</u>	<u>5,171</u>

**消費者委員會****財務狀況表****截至二零一三年三月三十一日止年度**

	附註	二零一三年 港元	二零一二年 港元
<b>非流動資產</b>			
物業、機器及設備	10	<u>55,228,269</u>	<u>56,581,755</u>
<b>流動資產</b>			
應收賬款、按金及預付款項	11	1,460,266	1,433,190
提供予僱員的貸款及墊款	11	65,845	269,712
消費者訴訟基金的應付款項	11	2,374,000	2,047,000
銀行結餘及現金	12	<u>43,124,710</u>	<u>43,643,388</u>
		<u>47,024,821</u>	<u>47,393,290</u>
<b>流動負債</b>			
已收訂閱費		732,488	724,667
應付賬款及應計費用	13	4,064,924	5,896,609
未放取之有薪年假撥備		4,543,904	4,615,538
有擔保銀行貸款	14	361,282	355,672
已收撥款	15	<u>16,494,597</u>	<u>16,100,299</u>
		<u>26,197,195</u>	<u>27,692,785</u>
<b>流動資產淨額</b>		<u>20,827,626</u>	<u>19,700,505</u>
<b>非流動負債</b>			
有擔保銀行貸款	14	<u>2,135,378</u>	<u>2,497,156</u>
		<u>73,920,517</u>	<u>73,785,104</u>
<b>折合：</b>			
租賃物業統制賬項	16	53,293,217	54,044,335
設備統制賬項	17	1,935,052	2,537,420
核准項目指定基金	18	6,231,805	6,898,316
累計盈餘		<u>12,460,443</u>	<u>10,305,033</u>
		<u>73,920,517</u>	<u>73,785,104</u>

載於第3頁至第21頁的財務報表已於二零一三年七月十五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：

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總幹事

**消費者委員會****權益變動表****截至二零一三年三月三十一日止年度**

	租賃物業 統制賬項 港元	設備 統制賬項 港元	核准項目 指定基金 港元	累計盈餘 (虧損) 港元	合計 港元
於二零一一年四月一日	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	=	=	=	<u>7,918,600</u>	<u>7,918,600</u>
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
本年度盈餘	-	-	-	135,413	135,413
本年度添置	459,551	1,277,503	1,686,023	(3,423,077)	-
本年度使用	<u>(1,210,669)</u>	<u>(1,879,871)</u>	<u>(2,352,534)</u>	<u>5,443,074</u>	-
於二零一三年三月三十一日	<u>53,293,217</u>	<u>1,935,052</u>	<u>6,231,805</u>	<u>12,460,443</u>	<u>73,920,517</u>

**消費者委員會****現金流量表****截至二零一三年三月三十一日止年度**

	<u>二零一三年</u> 港元	<u>二零一二年</u> 港元
<b>營運活動</b>		
本年度盈餘	135,413	5,171
就下列項目作出調整：		
就添置物業、機器及設備之政府撥款	(1,385,724)	(1,784,470)
利息開支	27,832	30,032
物業、機器及設備折舊	3,090,540	3,662,058
利息收入	<u>(329,121)</u>	<u>(255,730)</u>
於流動資金變動前之營運現金流量	1,538,940	1,657,061
應收賬款、按金及預繳款項之增加	(24,303)	(132,332)
消費者訴訟基金的應付款項增加	(327,000)	(113,000)
預收訂閱費增加	7,821	90,911
應付賬款及應計費用減少	(1,831,685)	(249,085)
未放取之有薪年假撥備增加（減少）	<u>(71,634)</u>	<u>824,439</u>
<b>營運中產生的現金</b>	(707,861)	2,077,994
已付利息	<u>(27,832)</u>	<u>(30,032)</u>
<b>來自（用於）營運活動之現金淨值</b>	<u>(735,693)</u>	<u>2,047,962</u>
<b>投資活動</b>		
已收利息	326,348	256,766
購置物業、機器及設備	(1,737,054)	(2,046,288)
提供予僱員的新貸款及墊款	(65,845)	(248,665)
僱員付還的貸款及墊款	<u>269,712</u>	<u>245,597</u>
<b>用於投資活動之現金淨值</b>	<u>(1,206,839)</u>	<u>(1,792,590)</u>
<b>融資活動</b>		
償還銀行貸款	(356,168)	(353,969)
非經常項目所得之政府撥款	6,326,398	10,209,000
非經常項目所用之政府撥款	(4,969,617)	(10,602,208)
其他非經常項目所得之資金	933,767	850,146
其他非經常項目所用之資金	<u>(510,526)</u>	<u>(643,848)</u>
<b>來自（用於）融資活動之現金淨值</b>	<u>1,423,854</u>	<u>(540,879)</u>
<b>現金及現金等價物減少淨值</b>	(518,678)	(285,507)
<b>年初之現金及現金等價物</b>	<u>43,643,388</u>	<u>43,928,895</u>
<b>年末之現金及現金等價物， 以銀行結餘及現金列示</b>	<u>43,124,710</u>	<u>43,643,388</u>



## 消費者委員會

### 財務報表附註

截至二零一三年三月三十一日止年度

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#### 1. 組織及活動

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

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

委員會根據《稅務條例》第87章條款獲豁免繳納利得稅。

財務報表乃以港元呈列，同時，港元亦是委員會的功能貨幣。

鑒於委員會為非營利機構，編製收入及開支賬目旨在反映機構的營運結果。

#### 2. 採納新訂及經修訂香港財務報告準則（「香港財務報告準則」）

本年度內，委員會採用了由香港會計師公會所頒佈的以下經修訂香港財務報告準則，該等修訂於二零一二年四月一日開始之委員會財政年度生效。

香港財務報告準則第7號（經修訂）	金融工具：披露－財務資產轉讓
香港會計準則第12號（經修訂）	遞延稅：相關資產之收回

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

## 消費者委員會

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

委員會並未提前採納下列已頒佈但尚未生效之新訂及經修訂之香港財務報告準則：

香港財務報告準則（經修訂）	對二零零九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－抵銷財務資產及金融負債 <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10號、第11號及第12號（經修訂）	綜合財務報表、聯合安排及在其他主體中權益的披露：過渡指導 <sup>1</sup>
香港財務報告準則第10號、第12號及第27號（經修訂）	投資實體 <sup>2</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	在其他主體中權益的披露 <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>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）	抵銷財務資產及金融負債 <sup>2</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>
香港（國際財務報告詮釋委員會）－詮釋第21號	徵稅 <sup>2</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> 於二零一四年一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> 於二零一二年七月一日或其後開始之年度期間生效

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

## 消費者委員會

### 3. 主要會計政策

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

#### 收入確認

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

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

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

#### 政府撥款

政府對經常性項目的撥款於政府劃撥資金時確認。

政府對非經常性項目的撥款在與他們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

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

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

一項物業、機器及設備於出售時或預期繼續使用該項資產不會帶來未來經濟利益時予以註銷。任何收益或虧損（按該項目之出售收入與賬面值之間差額計算）計入於註銷該項目期間之收支結算表。

## **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，並確認相關負債。

## **消費者委員會**

### 3. 主要會計政策—續

#### 金融工具—續

#### **撤銷—續**

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

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

#### 減值

委員會於報告期結束時審查有形資產之賬面值，以決定是否有任何跡象顯示該等資產已經出現減值虧損。如果存在該跡象，則對資產的可收回金額進行估計，從而確定減值虧損（如有）的程度。如不可能估計個別資產之可收回金額，則委員會會估計資產所屬現金產生單位之可收回金額。當可確定一個合理且一致的分派基準時，企業資產也可分派至個別現金產生單位，否則，企業資產將被分派至能確定一個合理且一致的分派基準的最小現金產生單位。

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。

#### **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。

因結算貨幣項目及重新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

	<u>二零一三年</u>	<u>二零一二年</u>
	港元	港元
貸款及應收賬款（包括現金及現金等價物）	45,909,446	46,367,315
以攤銷成本計量的金融負債	5,776,039	7,543,288

#### 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及如何降低該等風險的政策載於下文，委員會委員管理並監察該等風險，以確保及時有效地實施適當措施。

#### 信貸風險

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

由於交易對方是有較高信貸評級的銀行，故銀行存款的信貸風險有限。

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



## 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。在報告期完結時，委員會以外幣計值的貨幣資產及負債之賬面值如下：

	資產		負債	
	二零一三年 港元	二零一二年 港元	二零一三年 港元	二零一二年 港元
美元	105,002	127,172	14,921	98,865
歐元	402,553	826,449	746,334	638,500
英鎊	-	-	111,180	-
	=====	=====	=====	=====

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

	二零一三年		二零一二年	
	外匯匯率的 升幅（降幅）	對收入（開 支）的影響 港元	外匯匯率的 升幅（降幅）	對收入（開 支）的影響 港元
美元	3% (3%)	2,702 (2,702)	3% (3%)	849 (849)
歐元	10% (10%)	(34,378) 34,378	10% (10%)	18,795 (18,795)
英鎊	3% (3%)	(3,336) 3,336	- -	- -

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

##### 利率風險

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

## 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 港元	六至十 二個月 港元	一至五 年 港元	五年 以上 港元	非貼現現金 流量總額 港元	賬面 金額 港元
<b>二零一三年</b>							
應付賬款	-	3,279,379	-	-	-	3,279,379	3,279,379
銀行貸款	1.03	<u>192,000</u>	<u>192,000</u>	<u>1,536,000</u>	<u>668,008</u>	<u>2,588,088</u>	<u>2,496,660</u>
		<u>3,471,379</u>	<u>192,000</u>	<u>1,536,000</u>	<u>668,008</u>	<u>5,867,387</u>	<u>5,776,039</u>
<b>二零一二年</b>							
	加權 平均實際 利率 %	六個月或 以下 港元	六至十 二個月 港元	一至五 年 港元	五年 以上 港元	非貼現現金 流量總額 港元	賬面 金額 港元
應付賬款	-	4,690,460	-	-	-	4,690,460	4,690,460
銀行貸款	0.99	<u>192,000</u>	<u>192,000</u>	<u>1,536,000</u>	<u>1,052,008</u>	<u>2,972,008</u>	<u>2,852,828</u>
		<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>

#### 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

	<u>二零一三年</u>	<u>二零一二年</u>
	港元	港元
物價監察項目	4,019,790	4,169,472
國際消費者聯會全球會議	-	5,387,483
消費者委員會資源中心增強項目	160,661	526,439
加強保護消費者計劃	15,120	7,710
電腦系統優化	699,943	1,252,036
電腦設備的購買	159,338	171,200
其他非經常性項目	<u>1,811,016</u>	<u>1,036,186</u>
	<u>6,865,868</u>	<u>12,550,526</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392,357港元（二零一二年：137,027港元）。

## 8. 員工成本

員工成本包括款額為6,773,239港元（二零一二年：6,275,933港元）的退休福利計劃供款。

## 9. 非經常性項目費用

	<u>二零一三年</u>	<u>二零一二年</u>
	港元	港元
物價監察項目	4,019,790	3,978,586
消費者委員會資源中心增強項目	160,661	526,441
加強保護消費者計劃	-	1,890
新法規的推廣	-	45,000
國際消費者聯會全球會議	-	5,387,483
其他非經常性項目	<u>1,303,280</u>	<u>763,585</u>
	<u>5,483,731</u>	<u>10,702,985</u>

**消費者委員會****10. 物業、機器及設備**

	香港長期 租賃的租 賃土地及 樓宇 港元	租賃物業 裝修 港元	辦公室 設備 港元	電腦 設備 港元	傢俬及 裝置 港元	機動 車輛 港元	合計 港元
成本							
於二零一一年 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
添置	—	459,551	28,736	1,124,533	124,234	—	1,737,054
於二零一三年 三月三十一日	62,638,435	7,932,802	1,773,396	11,179,471	862,296	247,291	84,633,691
折舊							
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
本年度支出	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
本年度支出	875,972	334,697	193,633	1,617,868	68,370	—	3,090,540
於二零一三年 三月三十一日	10,939,474	6,338,547	1,691,958	9,490,140	698,012	247,291	29,405,422
賬面值							
於二零一三年 三月三十一日	51,698,961	1,594,255	81,438	1,689,331	164,284	—	55,228,269
於二零一二年 三月三十一日	52,574,933	1,469,401	246,335	2,182,666	108,420	—	56,581,755

上述物業、機器及設備項目乃根據其可用年限以直線法按以下年率進行折舊：

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

賬面值為13,259,238港元（二零一二年：13,351,081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0.11%至0.58%（二零一二年：0.01%至0.94%）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>二零一三年</u>	<u>二零一二年</u>
	港元	港元
應償還賬面金額：		
按要求即付或一年內	361,282	355,672
一年以上及兩年以內	364,819	359,394
兩年以上及五年以內	1,116,021	1,101,246
五年以上	<u>654,538</u>	<u>1,036,516</u>
	2,496,660	2,852,828
減：流動負債下的一年內應付款項	<u>(361,282)</u>	<u>(355,672)</u>
	<u>2,135,378</u>	<u>2,497,156</u>

委員會物業擔保所獲的貸款賬面值達13,259,238港元（二零一二年：13,351,081港元），該貸款按最優惠利率或香港銀行同業拆出利率上浮0.75%的較低者利率計息，按月分期償還，最後一期於二零一九年十二月到期。所得收益用於購置一項租賃物業。

**消費者委員會**

## 15. 已收撥款

	<u>二零一三年</u>	<u>二零一二年</u>
	港元	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	1,916,208	1,621,581
國際消費者聯會全球會議	-	3,879,427
加強保護消費者計劃	806,278	821,398
三十五週年活動	323,009	323,009
電腦系統優化	3,023,371	2,496,490
投訴互動電腦系統	309,718	1,013,018
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	101,200	156,400
電腦更換	25,800	25,800
移除存儲設備	18,890	75,556
電訊管理局網上價格調查	7,491	29,957
培訓計劃	1,306,512	752,860
Shopsmart網站優化	270,000	54,000
會議室翻新	748,000	952,000
《選擇》月刊數碼化	128,333	165,000
完成伺服器虛擬化	1,600,000	-
《選擇》月刊流動應用程式	550,000	-
其他項目	<u>4,123,543</u>	<u>2,424,000</u>
	<u>16,494,597</u>	<u>16,100,299</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。

## 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。

## 消費者委員會

### 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>二零一三年</u> 港元	<u>二零一二年</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	249,026	245,438
測試及研究費	<u>1,682,435</u>	<u>2,352,534</u>
	<u>6,231,805</u>	<u>6,898,316</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358,513港元（二零一二年：339,070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

消委會於年內就其向消費者訴訟基金提供的管理服務和辦公室支援（包括薪金及應佔行政費用）收取管理費為2,374,000港元（二零一二年：2,047,000港元）。該收費乃根據信託聲明中的條款及經委員會與消費者訴訟基金執行委員會批核。

# Consultation Papers Responded to by the Council (2012 – 2013) 回應諮詢文件

Legislative Council Panel on Health Services – Proposed Government Grant and Relaxation of Financial Assessment Criteria for Samaritan Fund

立法會衛生事務委員會 – 放寬撒瑪利亞基金的評估準則 (16.04.12)

Legislative Council Panel on Health Services – Development of a Hong Kong Code of Marketing of Breastmilk Substitutes

立法會衛生事務委員會 – 制訂香港的《母乳代用品銷售守則》(16.04.12)

Legislative Council Bills Committee – Trade Descriptions (Unfair Trade Practices) (Amendment) Bill 2012

立法會法案委員會 – 《2012年商品說明(不良營商手法)(修訂)條例草案》(19.04.12)

Legislative Council Bills Committee – Personal Data (Privacy) (Amendment) Bill 2011

立法會法案委員會 – 《2011年個人資料(私隱)(修訂)條例草案》(20.04.12)

Legislative Council Bills Committee – Residential Properties (First-hand Sales) Bill

立法會法案委員會 – 《一手住宅物業銷售條例草案》(24.04.12)

Financial Services and the Treasury Bureau – Detailed Legislative Proposals on Trust Law Reform

財經事務及庫務局 – 信託法改革具體立法建議 (09.05.12 & 22.03.13)

Land Registry – Two-Stage Conversion Mechanism for Land Title Registration

土地註冊處 – 土地業權兩階段自動轉換機制 (09.07.12)

Pharmacy and Poisons Board Hong Kong – Draft Revised Code of Practice for Authorised Seller of Poisons

香港藥劑及毒藥管理局 – 獲授權毒藥銷售商執業守則草擬修訂本 (27.09.12)

Legislative Council Panel on Food Safety and Environmental Hygiene and Panel on Health Services – 'The Hong Kong Code of Marketing and Quality of Formula Milk and Related Products, and Food Products for Infants & Young Children'

立法會食物安全及環境衛生事務委員會及衛生事務委員會 – 《香港配方奶及有關產品和嬰幼兒食品的銷售及品質守則》(20.11.12)

Legislative Council Panel on Health Services – Regulation of Medical Beauty Treatments / Procedures

立法會衛生事務委員會 – 醫療美容治療 / 程序的規管 (27.11.12)

Agriculture, Fishery and Conservation Department – Proposed Amendments to Public Health (Animals and Birds) (Animal Traders) Regulation (Cap.139B)

漁農自然護理署 – 《公眾衛生(動物及禽鳥)(動物售賣商)規例》(第139B章)修訂建議 (30.11.12)

Department of Justice – Contracts (Rights of Third Parties) Bill 2013

律政司 – 《2013年合約(第三者權益)條例草案》(21.12.12)

Commerce and Economic Development Bureau – Proposal to Impose Concentration Limits of Phthalates in Toys and Child Care Products

商務及經濟發展局 – 玩具及兒童護理產品中的鄰苯二甲酸酯含量上限的建議量 (17.01.13)

Hong Kong Monetary Authority – Recovery and Resolution Planning (RRP) in Hong Kong

香港金融管理局 – 香港銀行業的恢復及處理計劃 (18.01.13)



Transport and Housing Bureau – Draft Practice Notes on (i) Sales Brochures, (ii) Price List, (iii) Register of Transactions, (iv) Sales Arrangements, (v) Submission of Documents to the Sale of First-hand Residential Property Authority and FAQs relating to the Residential Properties (First-hand Sales) Ordinance  
 運輸及房屋局 – 有關《一手住宅物業銷售條例》的(i)售樓說明書、(ii)價單、(iii)成交紀錄冊、(iv)銷售安排、(v)向一手住宅物業銷售管監局遞交文件的草擬作業備考及常見問答 (31.01.13)

Hong Kong Monetary Authority – Proposed Regulatory Regime for Stored Value Facilities and Retail Payment System in Hong Kong  
 香港金融管理局 – 擬議規管儲值設備及零售支付系統 (31.01.13)

Centre for Food Safety – Legislative Proposals Relating to Formula Products and Foods Intended for Infants and Young Children under the Age of 36 Months in Hong Kong  
 食物安全中心 – 香港擬供36個月以下嬰幼兒食用的配方奶產品和食品的立法建議 (04.02.13)

Financial Services and the Treasury Bureau – The Key Legislative Proposals for the Establishment of an Independent Insurance Authority  
 財經事務及庫務局 – 成立獨立保險業監管局主要立法建議 (07.02.13)

Food and Health Bureau – Legislative Proposal on Amendments to Import and Export (General) Regulations (Cap. 60, sub. leg. A)  
 食物及衛生局 – 《進出口(一般)規例》(第60章·附屬法例A)修訂建議 (18.02.13)

Transport and Housing Bureau – Draft Practice Notes on (vi) Submission of Information to the Sales of First-hand Residential Properties Electronic Platform (SRPE) and FAQs relating to the Residential Properties (First-hand Sales) Ordinance  
 運輸及房屋局 – 有關《一手住宅物業銷售條例》的(vi)向一手住宅物業銷售資訊網遞交文件的草擬作業備考及常見問答 (18.02.13)

Legislative Council Panel on Economic Development – Interim Review of the Scheme of Control Agreements with Two Power Companies in 2013  
 立法會經濟發展事務委員會 – 兩家電力公司的《管制計劃協議》2013年中期檢討 (22.02.13)

Commerce and Economic Development Bureau – Toys and Children's Products Safety Ordinance (TCPSO) Proposed Amendments to Standards for Toys  
 商務及經濟發展局 – 《玩具及兒童產品安全條例》玩具安全標準修訂建議 (22.02.13)

Department of Health – The Hong Kong Code of Marketing and Quality of Formula Milk and Related Products, and Food Products for Infants & Young Children  
 衛生署 – 香港配方奶及相關產品和嬰幼兒食品的銷售及品質守則 (22.02.13)

Legislative Council Subcommittee on Import & Export (General) (Amendment) Regulation 2013 – Import and Export (General) (Amendment) Regulation 2013  
 立法會《2013年進出口(一般)(修訂)規例》小組委員會 – 2013年進出口(一般)(修訂)規例 (13.03.13)

Law Reform Commission – Adverse Possession  
 法律改革委員會 – 逆權侵佔 (15.03.13)

# 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

# Product Testing Reports

## 產品試驗報告

### 1. ELECTRICAL & ELECTRONIC GOODS

#### 電氣及電子產品

- ◆ Blu-ray Disc Players Blu-ray播放機
- ◆ Electric Blankets 電熱氈
- ◆ Electric Water Heaters 電熱水爐
- ◆ Espresso Coffee Makers 特濃咖啡機
- ◆ Extension Sockets 電拖板
- ◆ Garment Steamers and Steam Irons 掛燙機及熨斗
- ◆ Hair Straighteners and Curlers 直髮器及捲髮器
- ◆ Home Theatre Systems 家庭影院組合
- ◆ Microwave Ovens 微波爐
- ◆ Mobile Phone Handsets (3 updates, total 64 models)  
流動電話手機 (出版3次, 共64個型號)<sup>[3]</sup>
- ◆ MP3 Speakers MP3揚聲器
- ◆ MP3 Players and Portable Media Players MP3/  
PMP機
- ◆ Multiple Socket Outlet Adaptors 萬能插蘇
- ◆ Printers 打印機
- ◆ Split Type Room Air Conditioners 分體式冷氣機
- ◆ Tablet PCs (2 updates, total 23 models) 平板電腦  
(出版2次, 共23個型號)<sup>[1]</sup>

### 2. PHOTOGRAPHIC EQUIPMENT & SOFTWARE

#### 攝影器材及軟件

- ◆ Digital Cameras (4 updates, total 126 models)  
數碼相機 (出版4次, 共126個型號)<sup>[4]</sup>
- ◆ Digital Camcorders 數碼攝錄機<sup>[1]</sup>
- ◆ Internet Security Software 網上保安軟件

### 3. FOOD & HEALTH FOOD PRODUCTS

#### 食物及健康食品

- ◆ Alcoholic Beverages 酒精類飲品
- ◆ Dried Fruit Snacks 乾果零食
- ◆ Trans Fatty Acids in Non-prepackaged Foods 非預先包裝食品的反式脂肪含量

### 4. PERSONAL PRODUCTS 個人用品

- ◆ Eye Shadows 眼影<sup>[1]</sup>
- ◆ Home IPL Hair Removers 家用IPL脫毛機
- ◆ Razors for Women 女士剃毛刀

### 5. HOUSEHOLD PRODUCTS 家庭用品

- ◆ Mattresses 床褥
- ◆ Plastic Food Containers for Microwave Ovens 微波爐膠盒

### 6. CAR & CYCLING PRODUCTS

#### 汽車及單車用品

- ◆ Bicycle Helmets 單車頭盔
- ◆ Car Performance Test 汽車效能測試
- ◆ Child Car Seats 兒童汽車安全座椅
- ◆ Crash Test of Cars 汽車撞擊測試

### 7. OTHERS 其他

- ◆ Cigarettes 香煙
- ◆ Pushchairs 嬰孩手推車
- ◆ Suitcases 旅行嚮
- ◆ Swivel Work Chairs 旋轉工作椅

\* Published in CHOICE magazine and on ShoppSmart 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 ShoppSmart 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

- ◆ Supplements for Body Building 健身補充劑
- ◆ Table Wines 葡萄酒

### 2. HEALTH & BEAUTY 保健美容

- ◆ Analgesics 紓緩痛症的藥物
- ◆ Anticoagulants 抗凝血藥
- ◆ Breast Health 乳房健康
- ◆ Eye Drops 眼藥水
- ◆ Foot Sole Patch Claimed to Alleviate Diabetes 聲稱可化解血糖的足底貼
- ◆ Medications for ADHD 孩子過度活躍症的治療
- ◆ Nanoparticles in Sunscreens 防曬乳霜中的礦物納米粒子
- ◆ Pregnancy and Medications 孕婦服藥注意事項

### 3. COMPUTER, ELECTRICAL & ELECTRONIC PRODUCTS

#### 電腦、電氣及電子產品

- ◆ Built-in Induction Cookers 嵌入式電磁爐
- ◆ Inverter Type Room Air Conditioners 變頻式冷氣機/冷暖空調機

### 4. HOUSEHOLD PRODUCTS 家庭用品

- ◆ Electronic Mosquito Repellents and Pest Repellers 電子驅蚊器及驅蚊器

### 5. PERSONAL PRODUCTS 個人用品

- ◆ Hiking Shoes 行山鞋
- ◆ Permanent Hair Straighteners 永久性直髮劑
- ◆ Release of Formaldehyde from Hair Care Products  
順髮劑及直髮劑釋出甲醛



# 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

- ◆ Advance Redemption of Credit Card Bonus Points 預支信用卡積分計劃
- ◆ After Sales Services of Television Sets 電視機保用和維修服務
- ◆ After Sales Services of Private Cars 私家車保用和維修服務
- ◆ Annual Supermarket Price Survey 年度超市價格調查
- ◆ Credit Card Upgrade Without Consent 信用卡自動「升級」
- ◆ Fresh Beef and Pork Price Trends 新鮮牛肉和豬肉價格
- ◆ Home Insurance Plans 家居保險計劃
- ◆ Infant Formula Milk Price Survey 嬰幼兒奶粉價格調查
- ◆ Mandatory Provident Fund Schemes 強積金計劃
- ◆ Mobile E-Banking Services 手機流動理財服務
- ◆ Mobile Phone Data Service Plans 流動電話數據月費計劃
- ◆ Nutrition Labelling and Related Claims on Prepackaged Baby Foods 預先包裝嬰幼兒食品的營養標籤及相關聲稱
- ◆ Overseas Wedding Photo Packages 海外婚紗攝影套餐
- ◆ Package Tours Bundled with Travel Insurance 旅行社網綁式銷售旅遊保險
- ◆ Shops Selling Expired Frozen and Chilled Food 零售店售賣過期冷凍食品
- ◆ Tax Loans 稅貸計劃
- ◆ Telecom Services - Contracts and Billing 電訊服務合約與收費
- ◆ Textbook Expenditure Survey 購書費調查
- ◆ Textbook Price Survey 教科書價格調查
- ◆ Textbook Revision Survey 教科書改版調查

#### IN-DEPTH STUDIES 深入研究

- ◆ Budget Airlines Services 廉價航空服務
- ◆ Funeral Ceremonies Held in Hospitals 從醫院直接出殯
- ◆ Loco London Gold Trading 倫敦金買賣
- ◆ MPF Employee Choice Arrangement 強積金「僱員自選安排」
- ◆ Elderly Services 長者服務
- ◆ Online Florists 網上訂花服務
- ◆ Online Shopping of Pet Products 網購寵物用品
- ◆ Festive Confectionery Gifts – Eco-design of Packaging 賀年食品禮盒包裝

# 13th Consumer Rights Reporting Awards 第十三屆消費權益新聞報道獎得獎名單

## CATEGORY: NEWS

### 組別：新聞

#### Gold Award 金獎

外傭供應減 中介勁加價

杜潔心 李安琪 蔡瑤 — 香港經濟日報

#### Silver Award 銀獎

本報記者扮遊客放蛇 往紅磡收150元

廣東道7載的士 3遇黑的

林耀華 陸文 衛永康 — 明報

#### Bronze Award 銅獎

《蘋果》化驗超市火腿勁發水 蛋白質含量少

大量添加劑 無法例規管

張岳弢 — 蘋果日報

#### Merit Award 優異

美容院高薪挖公院新醫生

冼韻姬 黎嘉愉 錢瑋琪 — 明報

醫學美容研規管 英美星取經

楊玉珠 何詩韻 陳正怡

— 香港經濟日報

## CATEGORY: FEATURES

### 組別：特寫

#### Gold Award 金獎

本港牛肉價格狂升之謎

李建人 郭增龍 蔡淑儀 — 星島日報

#### Silver Award 銀獎

強制驗樓實施 搶噬百億肥肉 揭全港大維修黑幕

黃詠慈 陳明慧 — 東周刊

#### Bronze Award 銅獎

拆解教科書市場

翁煜雄 倪清江 — 蘋果日報

#### Merit Award 優異

山寨iPhone5 深圳熱賣

郭美華 — 頭條日報

智能陷阱系列

陳家俊 吳光熙 — 明報

## CATEGORY: TELEVISION NEWS

### 組別：電視新聞

#### Gold Award 金獎

探討醫學美容推銷手法

何海凌 — Now新聞台

#### Silver Award 銀獎

提升旅行社發牌透明度 星級假期分店結業

陳家俊 — Now新聞台

#### Bronze Award 銅獎

天宇海

趙燕婷 — 電視廣播有限公司

## CATEGORY: TELEVISION FEATURES

### 組別：電視特寫

#### Gold Award 金獎

售騙

關銘麟及星期二檔案製作組

— 電視廣播有限公司

#### Silver Award 銀獎

小心個人資料

葉婉虹 — 香港電台

#### Bronze Award 銅獎

誰管醫學美容

盧敬華 宋紫皓 — 有線電視

吃的疑惑

葉婉虹 — 香港電台

## CATEGORY: RADIO NEWS

### 組別：電台新聞

#### Gold Award 金獎

油誰監管

袁梓珮 — 香港電台

#### Silver Award 銀獎

小心疫疫

鍾慧儀 — 香港電台

## Bronze Award 銅獎

集體訴訟機制

蘇敬恆 — 香港電台

## CATEGORY: RADIO FEATURES

### 組別：電台特寫

#### Gold Award 金獎

強積金半自由行攻略

洪艾爾 — 商業電台

#### Silver Award 銀獎

消費權宜計系列

崔蔚恩 周曉陽 任順熙 — 香港電台

#### Bronze Award 銅獎

美容?醫學?

高福慧 — 香港電台

## CATEGORY: PRESS PHOTO

### 組別：新聞攝影

#### Gold Award 金獎

涉不良銷售手法 黑店美容院被傳媒圍訪 無言以對

潘政祁 — 香港經濟日報

#### Silver Award 銀獎

政府出招打壓樓市 地產代理冇啖好食

梁志永 — 蘋果日報

#### Bronze Award 銅獎

追擊水貨客

廖雁雄 — 星島日報

#### Merit Award 優異

三千人優惠日掃貨

張永康 — 香港經濟日報

# Winners of the Consumer Culture Study Award XIV (2012-2013)

## 第十四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	《轉價》	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	《「天」價消費?》	Ju Ching Chu Secondary School (Yuen Long) 裘錦秋中學(元朗)
Third 季軍	《去吧!0 零食兵團》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
Distinguished Awards 傑出作品獎	《還我們一個屯門市廣場》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
	《眼鏡遊戲》	Leung Shek Chee College 梁式芝書院
The Best Topic Award 最佳選題獎	《「天」價消費?》	Ju Ching Chu Secondary School (Yuen Long) 裘錦秋中學(元朗)
Merits for the Best Topic Award 優異選題獎	《平野冇好野? 貴野最好野?》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
	《轉價》	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	《髮字》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
Second 亞軍	《良心何價》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
	《缺·擇》	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	《良心的重量 —— 消費中不應有的考慮》	DMHC Siu Ming Catholic Secondary School 天主教母佑會蕭明中學
Distinguished Award 傑出作品獎	《心度·態道》	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	《缺·擇》	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	《良心的重量 —— 消費中不應有的考慮》	DMHC Siu Ming Catholic Secondary School 天主教母佑會蕭明中學
	《髮字》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
	《良心何價》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
	《心度·態道》	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
	《幫襯·不幫襯》	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學

## Special Mentions Award 特別嘉許獎

### JUNIOR DIVISION 初級組

Topic 考察題目	School 學校
《開飯喇喂!!!》	HKBU Affiliated School Wong Kam Fai Secondary School 香港浸會大學附屬學校王錦輝中學
《電器的秘密》	Carmel Pak U Secondary School 迦密柏雨中學
《麥當勞與老友記的微妙關係》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
《菜斤談》	Ju Ching Chu Secondary School (Yuen Long) 裘錦秋中學(元朗)
《十仙 如何用?: 重新發挖輔幣的價值》	Ju Ching Chu Secondary School (Yuen Long) 裘錦秋中學(元朗)
《寵愛有加·物珍無價》	Sha Tin Government Secondary School 沙田官立中學
《偽賣藝者》	STFA Cheng Yu Tung Secondary School 順德聯誼總會鄭裕彤中學
《做咩要買》	SKH Chan Young Secondary School 聖公會陳融中學
《這陷阱·偏我遇上》	South Tuen Mun Government Secondary School 南屯門官立中學

### SENIOR DIVISION 高級組

Topic 考察題目	School 學校
《香口膠的消費文化》	China Holiness College 中聖書院
《開心落完餐·到底邊個賺》	Heep Yunn School 協恩中學
《Old town? New town?》	Queen Elizabeth School 伊利沙伯中學
《宜家·發夢》	Semple Memorial Secondary School 深培中學
《無限消費》	DMHC Siu Ming Catholic Secondary School 天主教母佑會肅明中學
《毫子不值錢?》	Wa Ying College 華英中學
《童話式婚禮》	CCC Fong Yun Wah Secondary School 中華基督教會方潤華中學
《Consumer Society》	St Paul's College 聖保羅書院
《師生也瘋狂——淘寶》	STFA Cheng Yu Tung Secondary School 順德聯誼總會鄭裕彤中學
《我們眼中的一毫子》	South Tuen Mun Government Secondary School 南屯門官立中學
《Is environmentally friendly bag environmentally friendly》	TWGHs Lui Yun Choy Memorial College 東華三院呂潤財紀念中學
《走糖》	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) Award 特別嘉許(選題)獎

### JUNIOR DIVISION 初級組

Topic 考察題目	School 學校
《明知貴買》	Maryknoll Convent School (Secondary Section) 瑪利諾修院學校(中學部)
《開飯喇喂!!!》	HKBU Affiliated School Wong Kam Fai Secondary School 香港浸會大學附屬學校王錦輝中學
《電器的秘密》	Carmel Pak U Secondary School 迦密柏雨中學
《洗·洗錢》	Chiu Lut Sau Memorial Secondary School 趙聿修紀念中學
《麥當勞與老友記的微妙關係》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
《多人消費 vs 一人消費》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
《菜斤談》	Ju Ching Chu Secondary School (Yuen Long) 裘錦秋中學(元朗)
《用不完一支「潤唇膏」》	Madam Lau Kam Lung Secondary School of Miu Fat Buddhist Monastery 妙法寺劉金龍中學
《小費奴》	Leung Shek Chee College 梁式芝書院
《未「知」消費》	Lok Sin Tong Ku Chiu Man Secondary School 樂善堂顧超文中學
《新消費模式》	Raimondi College 高主教書院

### SENIOR DIVISION 高級組

Topic 考察題目	School 學校
《植入你的腦》	CUHK Federation of Alumni Associations Thomas Cheung Secondary School 香港中文大學校友會聯會張煊昌中學
《無限消費》	DMHC Siu Ming Catholic Secondary School 天主教母佑會蕭明中學
《用也用不完的化妝品》	Caritas St Joseph Secondary School 明愛聖若瑟中學
《「樽」裝情》	SKH Chan Young Secondary School 聖公會陳融中學
《老生「嘗」談》	SKH Chan Young Secondary School 聖公會陳融中學
《我是萬字夾》	SKH Chan Young Secondary School 聖公會陳融中學
《廚·窗……港新盤奇則》	South Tuen Mun Government Secondary School 南屯門官立中學
《Is environmentally friendly bag environmentally friendly》	TWGHs Lui Yun Choy Memorial College 東華三院呂潤財紀念中學
《夢想之旅》	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
《走糖》	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
岑婉嫻老師	Belilios Public School 庇理羅士女子中學
招潔儀老師	Buddhist Wong Fung Ling College 佛教黃鳳翎中學
蘇美儀老師	Buddhist Wong Fung Ling College 佛教黃鳳翎中學
王瑞娟老師	Buddhist Wong Fung Ling College 佛教黃鳳翎中學
黃文杰老師	CCC Kei Heep Secondary School 中華基督教會基協中學
洪婉媚老師	Chiu Lut Sau Memorial Secondary School 趙聿修紀念中學
梁彩花老師	Chiu Lut Sau Memorial Secondary School 趙聿修紀念中學
陳雪茵老師	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
鄭慧詩老師	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
李麗芬老師	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
杜芷恩老師	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
曾慧瑜老師	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
黃倩儀老師	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
黃浩然老師	HKMA David Li Kwok Po College 香港管理專業協會李國寶中學
王啟樂老師	HKMA David Li Kwok Po College 香港管理專業協會李國寶中學
劉佐榮老師	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
容建輝老師	HKWMA Chu Shek Lun Secondary School 香港布廠商會朱石麟中學
陳嘉欣老師	PLK Ho Yuk Ching (1984) College 保良局甲子年何玉清中學
李澤權老師	PLK Ho Yuk Ching (1984) College 保良局甲子年何玉清中學
羅惠文老師	Queen Elizabeth School 伊利沙伯中學
傅瑞芳老師	Rosaryhill School 玫瑰崗學校
周素貞老師	St Mary's Canossian College 嘉諾撒聖瑪利書院

盧漢煥老師	STFA Leung Kau Kui College 順德聯誼總會梁銶琚中學
劉藹慈老師	STFA Yung Yau College 順德聯誼總會翁祐中學
鄭順儀老師	True Light Girls' College 真光女書院

# 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)
- ◆ CLP Power – Customer Consultative Group 中華電力有限公司 – 客戶諮詢小組
- ◆ Competition Policy Advisory Group 競爭政策諮詢委員會
- ◆ Department of Health – Pharmacy and Poisons (Listed Sellers of Poisons) Committee 衛生署 – 藥劑業及毒藥 (列載毒藥銷售商) 委員會
- ◆ Department of Health – Taskforce on Hong Kong Code of Marketing of Breastmilk Substitutes 衛生署 – 香港母乳代用品銷售守則專責小組
- ◆ Department of Health – Working Group on Differentiation between Medical Procedures and Beauty Services under the Steering Committee on Review of Regulation of Private Healthcare Facilities 衛生署 – 私營醫療機構規管檢討督導委員會轄下區分醫療程序及美容服務工作小組
- ◆ Department of Justice – Costs Committee 律政司 – 事務費委員會
- ◆ Department of Justice – Steering Committee on Mediation and its Public Education and Publicity Sub-committee 律政司 – 調解工作小組及公眾教育及宣傳小組委員會
- ◆ Department of Justice – Working Group on Class Actions 律政司 – 集體訴訟工作小組
- ◆ 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 – Steering Committee on Selection, Quality Assurance and Review for the e-Textbook Market Development Scheme 教育局 – 電子教科書市場開拓計劃遴選、質素保證和檢討督導委員會
- ◆ Electrical & Mechanical Services Department – Appeal Board Panel 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
- ◆ Electrical & Mechanical Services Department – Task Force on the Voluntary Energy Efficiency Labelling Scheme 機電工程署 – 自願性能源效益標籤計劃工作小組
- ◆ 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 – Practice and Examination Committee 地產代理監管局 – 執業及考試委員會
- ◆ Estate Agents Authority – Licensing Committee 地產代理監管局 – 牌照委員會
- ◆ 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 – Consultative Group on Health Protection Scheme 食物及衛生局 – 健康與醫療發展諮詢委員會 – 醫療保障計劃諮詢小組

- ◆ 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 – Steering Committee on Review of the Regulation of Private Healthcare Facilities 食物及衛生局 – 私營醫療機構規管檢討督導委員會
- ◆ Food and Health Bureau – Nursing and Midwifery Sub-group of the Steering Committee on Strategic Review on Healthcare Manpower Planning and Professional Development 食物及衛生局 – 醫護人力規劃和專業發展策略檢討督導委員會護士及助產士小組
- ◆ Food and Health Bureau – Sub-group on Publicity and Communication of Working Group on Primary Care 食物及衛生局 – 基層健康護理工作小組 – 宣傳及通訊專責小組
- ◆ Food and Health Bureau – Task Force on Primary Care Delivery Models of Working Group on Primary Care 食物及衛生局 – 基層醫療服務模式專責小組
- ◆ Food and Health Bureau – Working Group on Legal, Privacy & Security Issues of the Steering Committee on eHealth Record Sharing 食物及衛生局 – 電子健康記錄互通督導委員會 – 法律、私隱及保安問題工作小組
- ◆ Food and Health Bureau – Working Group on Regulation of Private Hospitals 食物及衛生局 – 私家醫院規管事宜工作小組
- ◆ Home Affairs Department – Sub-committee on Property Management Companies 民政事務總署 – 物業管理公司小組委員會
- ◆ Home Affairs Department – Sub-committee on Property Management Practitioners 民政事務總署 – 物業管理從業員小組委員會
- ◆ Hong Kong Accreditation Service – 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 Council for Testing and Certification – Panel on Promoting Testing and Certification Services in Environmental Protection Trade 香港檢測和認證局 – 推動環保行業檢測和認證服務小組
- ◆ Hong Kong Council for Testing and Certification – Panel on Promoting Testing and Certification Services in Food Trade 香港檢測和認證局 – 食品檢測和認證服務推廣委員會
- ◆ Hong Kong Deposit Protection Board 香港存款保障委員會
- ◆ Hong Kong Federation of Insurers – Insurance Agents Registration Board 香港保險業聯會 – 保險業代理登記委員會
- ◆ Hong Kong Internet Registration Corporation Limited – Consultative and Advisory Panel 香港互聯網註冊管理有限公司 – 諮詢委員會
- ◆ Hong Kong Monetary Authority – Deposit-taking Companies Advisory Committee 香港金融管理局 – 接受存款公司諮詢委員會
- ◆ Hong Kong University School of Professional and Continuing Education College of Business and Finance – Business Studies Advisory Board 香港大學專業進修學院金融商業學院 – 商業研究諮詢委員會
- ◆ 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
- ◆ Office of the Commissioner of Insurance – Insurance Advisory Committee 保險業監理處 – 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 Communications Authority – Radio Spectrum and Technical Standards Advisory Committee 通訊事務管理局辦公室 – 無線電頻譜及技術標準諮詢委員會
- ◆ Office of the Communications Authority – Telecommunications Users and Consumers Advisory Committee 通訊事務管理局辦公室 – 電訊服務用戶及消費者諮詢委員會
- ◆ Official Receiver's Office – Services Advisory Committee 破產管理署 – 服務諮詢委員會
- ◆ 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
- ◆ 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