

# Appendix 附錄 2010 - 2011

## Membership of the Consumer Council 消費者委員會委員

### Chairperson 主席

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

### Vice-Chairperson 副主席

Mr. Ambrose HO, SC, JP 何沛謙資深大律師，太平紳士

### Members 委員

Mr. William CHAN Che-kwong 陳志光先生

Mr. Chapman CHAN Chor-man 陳楚文先生

Mr. Thomas CHENG 鄭建韓先生

Dr. Polly CHEUNG Suk-yee 張淑儀醫生

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

Dr. David CHUNG Wai-keung 鍾偉強博士

Prof. Ron HUI Shu-yuen 許樹源教授

Mr. Bankee KWAN Pak-hoo 關百豪先生

Ms. Miranda KWOK Pui-fong (from 03.05.10) 郭珮芳女士 (由03.05.10)

Mr. Joe LAI Wing-ho 黎榮浩先生

Mr. Wilfred LEE Yuen-kwong 李元剛先生

Mr. Philip LEUNG Kwong-hon 梁光漢先生

Mr. Michael LI Hon-shing, BBS, JP 李漢城先生，銅紫荊星章，太平紳士

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

Ms. Amanda LIU Lai-yun 廖麗茵律師

Mr. Stanley SZETO Chi-yan 司徒志仁先生

Ms. WONG Ka-chi 王家慈女士

Mr. Alvin WONG Tak-wai 黃德偉先生

Prof. WONG Yung-hou 王殷厚教授

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

#### Former Chairpersons 歷屆主席

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

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

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

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

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

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

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

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

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

#### 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 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 張炳良教授，金紫荊星章，太平紳士

#### **Vice-Chairperson 副主席**

Mr. Ambrose HO, SC, JP 何沛謙資深大律師，太平紳士

#### **Members 委員**

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

Mr. Bankee KWAN Pak-hoo 關百豪先生

Mr. Philip LEUNG Kwong-hon 梁光漢先生

Mr. Alvin WONG Tak-wai 黃德偉先生

### **Audit Committee 審核小組**

#### **Convenor 召集人**

Mr. Michael LI Hon-shing, BBS, JP 李漢城先生，銅紫荊星章，太平紳士

#### **Members 委員**

Dr. Polly CHEUNG Suk-yeet 張淑儀醫生

Mr. Wilfred LEE Yuen-kwong 李元剛先生

#### **Co-opted Member 增選委員**

Ms. Marina WONG Yu-pok, JP 黃汝璞會計師，太平紳士

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

#### **Members 委員**

Mr. Ambrose HO, SC, JP 何沛謙資深大律師，太平紳士

Mr. Joe LAI Wing-ho 黎榮浩先生

Mr. Michael LI Hon-shing, BBS, JP 李漢城先生，銅紫荊星章，太平紳士

Mr. Stanley SZETO Chi-yan 司徒志仁先生

#### **Co-opted Member 增選委員**

Dr. LAW Cheung-kwok 羅祥國博士

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

#### **Chairperson 主席**

Mr. Ambrose HO, SC, JP 何沛謙資深大律師，太平紳士

**Vice-Chairperson 副主席**

Mr. Thomas CHENG 鄭建韓先生

**Members 委員**

Mr. William CHAN Che-kwong 陳志光先生

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**

Mr. Ambrose HO, SC, JP 何沛謙資深大律師，太平紳士

**Vice-Chairperson 副主席**

Prof. Ron HUI Shu-yuen 許樹源教授

**Members 委員**

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

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Mr. Philip LEUNG Kwong-hon 梁光漢先生

Ms. Amanda LIU Lai-yun 廖麗茵律師

Ms. Irene YAU Oi-yuen 邱藹源校長

**Co-opted Members 增選委員**

Ms. Clara SHEK 石嘉麗女士

Dr. Max WONG Wai-lun 王慧麟博士

**Research & Testing Committee 研究及試驗小組****Chairperson 主席**

Prof. WONG Yung-hou 王殷厚教授

**Vice-Chairperson 副主席**

Mr. Philip LEUNG Kwong-hon 梁光漢先生

**Members 委員**

Dr. Polly CHEUNG Suk-yee 張淑儀醫生

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

Mr. Ambrose HO, SC, JP 何沛謙資深大律師，太平紳士

Prof. Ron HUI Shu-yuen 許樹源教授

Mr. Joe LAI Wing-ho (up to 09.03.11) 黎榮浩先生 (至09.03.11)

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

Ms. WONG Ka-chi 王家慈女士

**Co-opted Members 增選委員**

Dr. Matthew NG, JP 吳馬太醫生，太平紳士

Dr. Michael TSUI Fuk-sun 徐福榮醫生

## **Trade Practices Committee 商營手法研究小組**

### **Chairperson 主席**

Mr. William CHAN Che-kwong 陳志光先生

### **Vice-Chairperson 副主席**

Dr. Polly CHEUNG Suk-yeet 張淑儀醫生

### **Members 委員**

Mr. Chapman CHAN Chor-man 陳楚文先生

Mr. Bankee KWAN Pak-hoo 關百豪先生

Mr. Joe LAI Wing-ho 黎榮浩先生

Mr. Wilfred LEE Yuen-kwong 李元剛先生

Mr. Michael LI Hon-shing, BBS, JP 李漢城先生，銅紫荊星章，太平紳士

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

Mr. Stanley SZETO Chi-yan 司徒志仁先生

### **Co-opted Members 增選委員**

Mr. Andrew FUNG Wai-kwong 馮煒光先生

Ms. Bonnie NG Hoi-lam 吳凱霖女士

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

By rotation in groups of five to six Council Members 每組由五至六位委員輪流擔任

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

### **Chairperson 主席**

Mr. Bankee KWAN Pak-hoo 關百豪先生

### **Vice-Chairperson 副主席**

Mr. Alvin WONG Tak-wai 黃德偉先生

### **Members 委員**

Dr. John CHAI Yat-chiu (from 14.03.11) 查逸超博士 (由14.03.11) \*

Ms. Miranda KWOK Pui-fong (from 01.06.10) 郭珮芳女士 (由01.06.10)

Prof. Angela NG Lai-ping (from 14.03.11) 吳麗萍教授 (由14.03.11) \*

Ms. Cecilia WOO Lee-wah (up to 05.12.10) 鄺莉華律師 (至05.12.10) \*

Dr. YU Wing-tong (up to 05.12.10) 余永棠博士 (至05.12.10) \*

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

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

### **Convenor 召集人**

Mr. Philip LEUNG Kwong-hon 梁光漢先生

### **Member 委員**

Dr. David CHUNG Wai-keung 鍾偉強博士

### **Co-opted Members 增選委員**

Mr. John CHIU Chi-yeung 趙志洋先生

Mr. Francis FONG Po-kiu 方保僑先生

Mr. Charles Peter MOK 莫乃光先生

## **Task Force on CI World Congress 2011 二零一一年國際消聯全球會議專責小組**

### **Convenor 召集人**

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

### **Members 委員**

Mr. Ambrose HO, SC, JP 何沛謙資深大律師，太平紳士  
 Mr. Philip LEUNG Kwong-hon 梁光漢先生  
 Mr. Michael LI Hon-shing, BBS, JP 李漢城先生，銅紫荊星章，太平紳士

### **Staff Member 職員**

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

## **Working Group on Competition Bill (from 15.11.10) 競爭條例草案工作小組 (由15.11.10)**

### **Chairperson 主席**

Mr. Thomas CHENG (from 19.01.11) 鄭建韓先生 (由19.01.11)

### **Vice-Chairperson 副主席**

Mr. Ambrose HO, SC, JP (from 19.01.11) 何沛謙資深大律師，太平紳士 (由19.01.11)

### **Members 委員**

Mr. Thomas CHENG (from 15.11.10 up to 18.01.11) 鄭建韓先生 (由15.11.10 至 18.01.11)  
 Mr. Ambrose HO, SC, JP (from 15.11.10 up to 18.01.11) 何沛謙資深大律師，太平紳士 (由15.11.10 至 18.01.11)  
 Mr. Joe LAI Wing-ho 黎榮浩先生  
 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)

### **Working Group Member 工作小組成員**

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

### **Staff Members 職員**

Ms. Connie LAU Yin-hing, JP 劉燕卿女士，太平紳士  
 Ms. Wendy LAM Yuen-mui 林婉梅女士  
 Mr. WONG Koon-shing 王冠成先生  
 Mr. Joseph YOUNG (from 17.02.11) 楊卓廣先生 (由17.02.11)  
 Ms. Vennie LAI Man-yee (up to 30.11.10) 黎敏怡女士 (至30.11.10)

## **Working Group on Consumer Issues relating to Residential Property**

### **住宅物業消費者問題工作小組**

#### **Convenor 召集人**

Mr. Ambrose HO, SC, JP 何沛謙資深大律師，太平紳士

#### **Vice Convenor 副召集人**

Mr. William CHAN Che-kwong 陳志光先生

#### **Members 委員**

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Mr. Thomas CHENG 鄭建韓先生

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Mr. Joe LAI Wing-ho 黎榮浩先生

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

Ms. Amanda LIU Lai-yun 廖麗茵律師

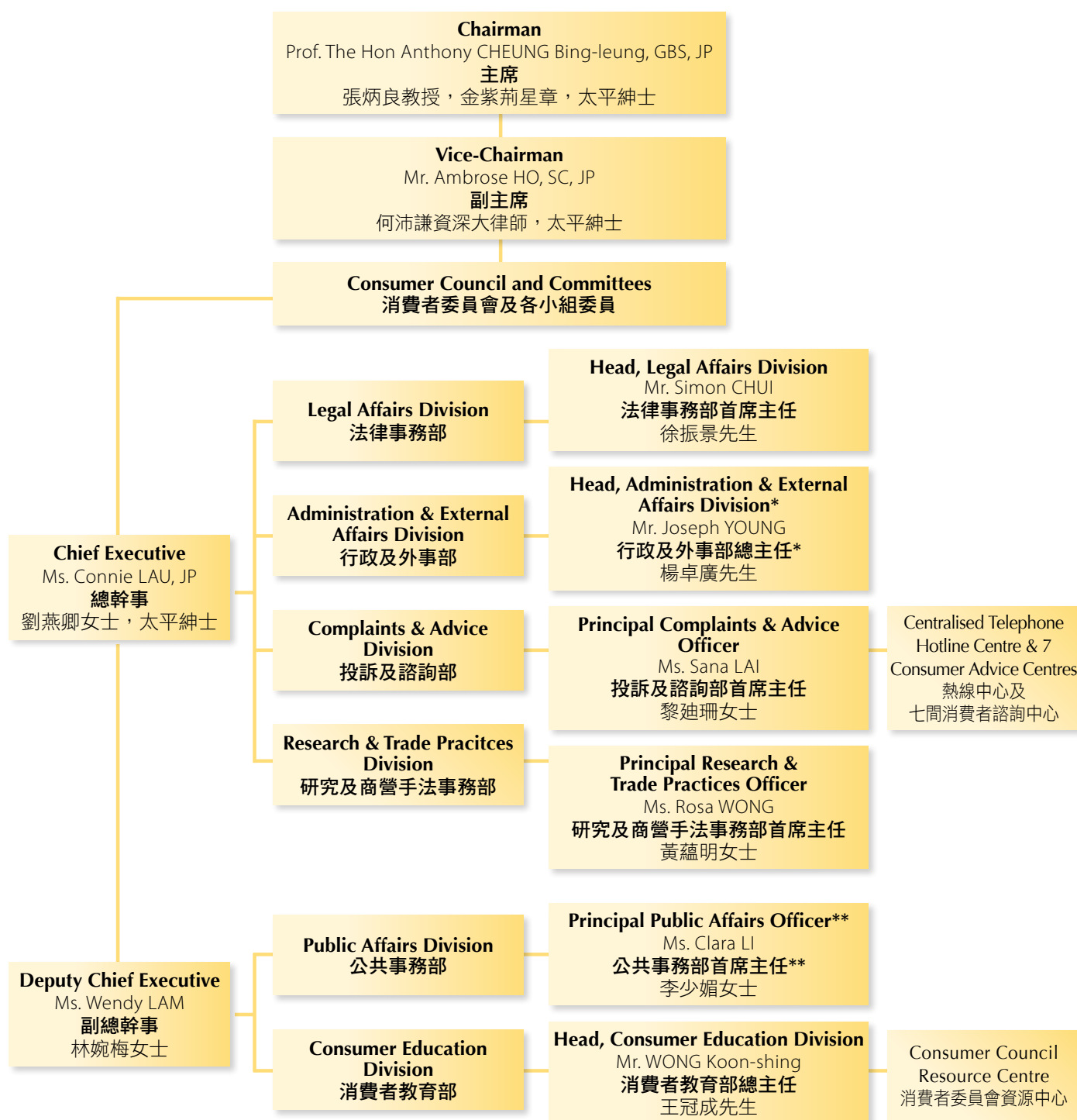
#### **Co-opted Members 增選委員**

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

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

# Consumer Council and Office

## 消費者委員會及辦事處



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

\* Head, Administration & External Affairs Division 行政及外事部總主任

Ms. Vennie LAI (up to 30.11.10) 黎敏怡女士 (至30.11.10) Mr. Joseph YOUNG (from 17.02.11) 楊卓廣先生 (由17.02.11)

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

Mr. Kenneth SO (up to 18.06.10) 蘇偉生先生 (至18.06.10) Ms. Clara LI (from 14.06.10) 李少媚女士 (由14.06.10)



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

Report and Financial Statements  
For the year ended 31 March 2011

CONSUMER COUNCILREPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2011

<u>CONTENTS</u>	<u>PAGE(S)</u>
INDEPENDENT AUDITOR'S REPORT	1 & 2
INCOME AND EXPENDITURE ACCOUNT	3
STATEMENT OF FINANCIAL POSITION	4
STATEMENT OF CHANGES IN EQUITY	5
STATEMENT OF CASH FLOWS	6
NOTES TO THE FINANCIAL STATEMENTS	7 - 20



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 20, which comprise the statement of financial position as at 31 March 2011, and the income and expenditure account, the statement of changes in equity and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Council's members' responsibilities for the financial statements**

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

**Auditor's responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit and to report our opinion solely to you, as a body, in accordance with the agreed terms of engagement and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Council's preparation of the financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the entity'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 2011 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  
1 August 2011

CONSUMER COUNCILINCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2011

	<u>NOTES</u>	<u>2011</u> HK\$	<u>2010</u> HK\$ (restated)
<b>INCOME</b>			
Government subvention		78,173,000	76,251,076
Non-recurrent projects subvention	6	7,450,109	7,240,383
Sales of "Choice" magazine and other publication		2,292,369	2,292,121
Management fee income		1,934,000	1,828,000
Interest on bank deposits		95,351	51,540
Sundry income		372,977	309,044
		<u>90,317,806</u>	<u>87,972,164</u>
<b>LESS:</b>			
<b>EXPENDITURE</b>			
Staff costs	7	62,179,081	60,994,587
Testing and research		4,499,674	4,162,576
Non-recurrent projects expenses	8	5,454,066	5,573,438
Depreciation and amortisation for property, plant and equipment		3,614,967	4,013,630
Office equipment and maintenance		1,026,945	904,631
Office accommodation related expenses		2,379,839	2,248,865
Auditor's remuneration		135,700	131,000
Consumer education		457,656	421,415
Consumer international membership fees		318,511	316,000
Council member expenses		54,800	55,800
Interest expense on bank borrowing not wholly repayable within five years		32,373	32,350
International conferences and duty visits		191,834	315,228
Production and marketing cost of "Choice" magazine		1,747,464	1,654,602
Publicity and public relations		341,688	362,582
Other administrative expenses		1,794,383	1,830,166
		<u>84,228,981</u>	<u>83,016,870</u>
<b>SURPLUS FOR THE YEAR</b>		<u><u>6,088,825</u></u>	<u><u>4,955,294</u></u>

CONSUMER COUNCILSTATEMENT OF FINANCIAL POSITION  
AT 31 MARCH 2011

	NOTES	31.3.2011 HK\$	31.3.2010 HK\$ (restated)	1.4.2009 HK\$ (restated)
<b>NON-CURRENT ASSETS</b>				
Property, plant and equipment	9	58,197,525	59,104,263	60,084,034
<b>CURRENT ASSETS</b>				
Debtors, deposits and prepayments	10	1,301,894	1,197,894	1,075,337
Loans and advances to staff	10	266,644	240,015	293,279
Amount due from Consumer Legal Action Fund	10	1,934,000	1,828,000	1,432,000
Bank balances and cash	11	43,928,895	35,979,619	24,771,882
		47,431,433	39,245,528	27,572,498
<b>CURRENT LIABILITIES</b>				
Subscriptions received in advance		633,756	748,561	713,170
Accounts payable and accrued charges	12	6,145,694	6,359,412	4,560,830
Provision for untaken leave		3,791,099	3,968,203	3,973,051
Secured bank borrowing	13	355,672	356,125	346,573
Subventions received	14	18,467,779	16,024,084	11,367,494
		29,394,000	27,456,385	20,961,118
<b>NET CURRENT ASSETS</b>		18,037,433	11,789,143	6,611,380
<b>NON-CURRENT LIABILITIES</b>				
Secured bank borrowing	13	2,851,125	3,202,298	3,563,500
Subventions received	14	7,522,500	7,918,600	8,314,700
		10,373,625	11,120,898	11,878,200
		65,861,333	59,772,508	54,817,214
<b>REPRESENTING:</b>				
Leasehold property control account	15	53,869,352	55,324,257	57,100,359
Equipment control account	16	4,328,173	3,780,006	2,983,675
Designated fund for approved projects	17	5,469,894	4,768,665	5,701,678
Accumulated surplus (deficit)		2,193,914	(4,100,420)	(10,968,498)
		65,861,333	59,772,508	54,817,214

The financial statements on pages 3 to 20 were approved and authorised for issue by the members of the Consumer Council on 1 August 2011 and are signed on its behalf by:



CHIEF EXECUTIVE

CONSUMER COUNCILSTATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31 MARCH 2011

	<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 2009 (restated)	57,100,359	2,983,675	5,701,678	(10,968,498)	54,817,214
Surplus for the year	-	-	-	4,955,294	4,955,294
Current year addition	-	796,331	-	(796,331)	-
Current year utilisation	(1,776,102)	-	(933,013)	2,709,115	-
At 31 March 2010 (restated)	55,324,257	3,780,006	4,768,665	(4,100,420)	59,772,508
Surplus for the year	-	-	-	6,088,825	6,088,825
Current year addition	-	548,167	701,229	(1,249,396)	-
Current year utilisation	(1,454,905)	-	-	1,454,905	-
At 31 March 2011	<u>53,869,352</u>	<u>4,328,173</u>	<u>5,469,894</u>	<u>2,193,914</u>	<u>65,861,333</u>



CONSUMER COUNCILSTATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31 MARCH 2011

	<u>2011</u> HK\$	<u>2010</u> HK\$ (restated)
<b>OPERATING ACTIVITIES</b>		
Surplus for the year	6,088,825	4,955,294
Adjustments for:		
Government subvention for addition of leasehold property	(396,100)	(396,100)
Government subvention for addition of property, plant and equipment	(1,599,944)	(1,154,197)
Interest expense for bank borrowing	32,373	32,350
Depreciation for property, plant and equipment	3,614,967	4,013,630
Interest income	(95,351)	(51,540)
Operating cash flows before movements in working capital	7,644,770	7,399,437
Increase in debtors, deposits and prepayments	(110,345)	(139,935)
(Increase) decrease in loans and advances to staff	(26,629)	53,264
Increase in amount due from the Consumer Legal Action Fund	(106,000)	(396,000)
(Decrease) increase in subscriptions received in advance	(114,805)	35,391
(Decrease) increase in accounts payable and accrued charges	(213,718)	2,177,782
Decrease in provision for untaken leave	(177,104)	(4,848)
<b>CASH GENERATED FROM OPERATIONS</b>	<u>6,896,169</u>	<u>9,125,091</u>
Interest paid	(32,373)	(32,350)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<u>6,863,796</u>	<u>9,092,741</u>
<b>INVESTING ACTIVITIES</b>		
Interest received	101,696	68,918
Purchase of property, plant and equipment	(2,708,229)	(3,033,859)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<u>(2,606,533)</u>	<u>(2,964,941)</u>
<b>FINANCING ACTIVITIES</b>		
Repayment of bank borrowing	(351,626)	(351,650)
Government subventions received for non-recurrent projects	8,029,560	10,361,937
Government subventions utilised for non-recurrent projects	(4,233,123)	(4,947,101)
Funds received for other non-recurrent Projects	664,685	760,735
Funds utilised for other non-recurrent Projects	(417,483)	(743,984)
<b>NET CASH FROM FINANCING ACTIVITIES</b>	<u>3,692,013</u>	<u>5,079,937</u>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<u>7,949,276</u>	<u>11,207,737</u>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR</b>	<u>35,979,619</u>	<u>24,771,882</u>
<b>CASH AND CASH EQUIVALENTS AT END OF THE YEAR, represented by bank balances and cash</b>	<u><u>43,928,895</u></u>	<u><u>35,979,619</u></u>



CONSUMER COUNCILNOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2011

## 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 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.

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

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

HKFRS 1 (Amendments)	Additional Exemptions for First-time Adaptors
HKFRS 2 (Amendments)	Group Cash-settled Share-based Payment Transactions
HKFRS 3 (as revised in 2008)	Business Combinations
HKAS 27 (as revised in 2008)	Consolidated and Separate Financial Statements
HKAS 32 (Amendments)	Classification of Rights Issues
HKAS 39 (Amendments)	Eligible Hedged Items
HKFRSs (Amendments)	Improvements to HKFRSs issued in 2009
HKFRSs (Amendments)	Amendments to HKFRS 5 as part of Improvements to HKFRSs issued in 2008
HK(IFRIC) - Int 17	Distributions of Non-cash Assets to Owners
HK - Int 5	Presentation of Financial Statements - Classification by the Borrower of a Term Loan that Contains a Repayment on Demand Clause

Except as described below, the application of the new and revised Standards and Interpretations in the current year has had no material effect on the amounts reported in these financial statements and/or disclosures set out in these financial statements.

CONSUMER COUNCIL

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

*Amendments to HKAS 17 Leases*

In accordance with the transitional provisions set out in the amendments to HKAS 17, the Council reassessed the classification of unexpired leasehold land as at 1 April 2010 based on information that existed at the inception of the leases. Leasehold land that qualifies for finance lease classification has been reclassified from prepaid lease payment to property, plant, and equipment retrospectively. As a result of the reclassification of prepaid lease payments with previous carrying amounts of HK\$42,805,862 and HK\$42,470,563 as at 1 April 2009 and 31 March 2010 respectively to property, plant and equipment, the carrying amounts of property, plant and equipment are increased by the same amount from HK\$17,278,172 and HK\$16,633,700 to HK\$60,084,034 and HK\$59,104,263 as at 1 April 2009 and 31 March 2010 respectively. The carrying amount of HK\$42,135,264 of such leasehold land as 31 March 2011 that qualifies for finance lease classification has been included in property, plant and equipment. The application of the amendments to HKAS 17 has had no impact on the reported profit or loss for the current and prior years.

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

HKFRSs (Amendments)	Improvements to HKFRSs 2010 <sup>1</sup>
HKFRS 1 (Amendments)	Limited Exemption from Comparative HKFRS 7 Disclosures for First-time Adopters <sup>2</sup>
HKFRS 1 (Amendments)	Severe Hyperinflation and Removal of Fixed Dates for First-time Adopters <sup>3</sup>
HKFRS 7 (Amendments)	Disclosures - Transfers of Financial Assets <sup>3</sup>
HKFRS 9	Financial Instruments <sup>4</sup>
HKFRS 10	Consolidated Financial Statements <sup>4</sup>
HKFRS 11	Joint Arrangements <sup>4</sup>
HKFRS 12	Disclosure of Interests in Other Entities <sup>4</sup>
HKFRS 13	Fair Value Measurement <sup>4</sup>
HKAS 1 (Amendments)	Presentation of Items of Other Comprehensive Income <sup>7</sup>
HKAS 12 (Amendments)	Deferred Tax: Recovery of Underlying Assets <sup>5</sup>
HKAS 19 (Revised 2011)	Employee Benefits <sup>4</sup>
HKAS 24 (Revised 2009)	Related Party Disclosures <sup>6</sup>
HKAS 27 (Revised 2011)	Separate Financial Statements <sup>4</sup>
HKAS 28 (Revised 2011)	Investments in Associates and Joint Ventures <sup>4</sup>
HK(IFRIC) - Int 14 (Amendments)	Prepayments of a Minimum Funding Requirement <sup>6</sup>
HK(IFRIC) - Int 19	Extinguishing Financial Liabilities with Equity Instruments <sup>2</sup>

<sup>1</sup> Effective for annual periods beginning on or after 1 July 2010 and 1 January 2011, as appropriate

<sup>2</sup> Effective for annual periods beginning on or after 1 July 2010

<sup>3</sup> Effective for annual periods beginning on or after 1 July 2011

<sup>4</sup> Effective for annual periods beginning on or after 1 January 2013

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

<sup>6</sup> Effective for annual periods beginning on or after 1 January 2011

<sup>7</sup> Effective for annual periods beginning on or after 1 July 2012

## CONSUMER COUNCIL

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

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

### 3. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared on the historical cost basis and in accordance with Hong Kong Financial Reporting Standards issued by the HKICPA. 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.

- Interest income from bank deposits is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable.
- Sales of "Choice" and other publications are recognised when goods are delivered and title has passed.
- Sales of "Choice" on-line subscription are recognised when services are provided.
- Licence fee income for "Choice" on-line is recognised on a straight-line basis over the relevant lease term.

#### 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 at cost less subsequent accumulated depreciation and accumulated impairment losses.

## CONSUMER COUNCIL

### 3. SIGNIFICANT ACCOUNTING POLICIES - continued

#### Property, plant and equipment - continued

Depreciation is provided to write off the cost of items of property, plant and equipment over their estimated useful lives and after taking into account of their estimated residual value, using the straight-line method.

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

#### Financial Instruments

Financial assets and financial liabilities are recognised on the Council's statement of financial position when the Council becomes a party to the contractual provisions of the instrument. Financial assets and financial liabilities are initially measured at fair value.

#### **Financial assets**

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

#### *Effective interest method*

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

#### *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 sundry 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 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.



## CONSUMER COUNCIL

### 3. SIGNIFICANT ACCOUNTING POLICIES - continued

#### Financial Instruments - continued

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

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

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.

An impairment loss is recognised in the income and expenditure account when there is objective evidence that the asset is impaired, and is measured as 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 according to 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 through the expected life of the financial liability, or where appropriate, a shorter period.

Interest expense is recognised on an effective interest basis.

#### *Financial liabilities*

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

## CONSUMER COUNCIL

### 3. SIGNIFICANT ACCOUNTING POLICIES - continued

#### Financial Instruments - continued

##### **Derecognition**

Financial assets are derecognised when the rights to receive cash flows from the assets expire or, the financial assets are transferred and the Council has transferred substantially all the risks and rewards of ownership of the financial assets. On derecognition of a financial asset, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in income and expenditure account.

Financial liabilities are derecognised when the obligation specified in the relevant contract is discharged, cancelled or expires. The difference between the carrying amount of the financial liability derecognised and the consideration paid or payable is recognised in income and expenditure account.

##### Impairment

At the end of the reporting period, the Council reviews the carrying amounts of its assets to determine whether there is any indication that those assets have suffered an impairment loss. If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised as an expense immediately.

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

##### Operating leases

Rentals payable under operating leases are charged to income and expenditure account on a straight-line basis over the term of the relevant lease. Benefits received and receivables as an incentive to enter into an operating lease are recognised as a reduction of rental expense over the lease term on a straight-line basis.

##### Foreign currencies

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

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

CONSUMER COUNCIL

## 3. SIGNIFICANT ACCOUNTING POLICIES - continued

Borrowing costs

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

Retirement benefit costs

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

## 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>2011</u> HK\$	<u>2010</u> HK\$
Loans and receivables (including cash and cash equivalents)	46,634,599	38,530,213
Financial liabilities at amortised cost	8,093,156	6,835,834

## 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.

CONSUMER COUNCIL

## 5. FINANCIAL INSTRUMENTS - continued

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

Credit risk - continued

With respect to credit risk arising from amount due from the Trust, the Council's exposure to credit risk arising from default of the counterparty is limited as the counterparty has sufficient net assets to repay its debts and the Council does not expect to incur a significant loss for uncollected amount due from the trust.

Market risk*Foreign currency risk management*

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

	<u>Assets</u>		<u>Liabilities</u>	
	<u>2011</u> HK\$	<u>2010</u> HK\$	<u>2011</u> HK\$	<u>2010</u> HK\$
United States dollars	204,388	204,386	-	-
Euro	297,537	1,024,866	1,250,583	838,166

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 has significant exposure at the end of the reporting period.

	<u>2011</u>		<u>2010</u>	
	Increase (decrease) in foreign exchange <u>rates</u>	Effect on income and ( <u>expenditure</u> ) HK\$	Increase (decrease) in foreign exchange <u>rates</u>	Effect on income and ( <u>expenditure</u> ) HK\$
United States dollars	3%	6,132	3%	6,132
	(3%)	(6,132)	(3%)	(6,132)
Euro	10%	95,305	10%	18,670
	(10%)	(95,305)	(10%)	(18,670)

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.



CONSUMER COUNCIL

## 5. FINANCIAL INSTRUMENTS - continued

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

Market risk - continuedInterest 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 at variable rates. The Council has a policy to place surplus funds with creditable financial institutions which offer the best rate for the Council on a short-term basis and the Council's members continuously monitor the cash flow interest rate risk.

Liquidity risk

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

Bank balances and cash comprise cash and demanded deposits held by the Council with an original maturity of three months or less.

Liquidity and interest rate table

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

	Weighted average effective interest rate %	6 months or less HK\$	6-12 months HK\$	1-5 years HK\$	Over 5 years HK\$	Total undiscounted cash flows HK\$	Carrying amounts HK\$
<b>2011</b>							
Accounts payable and accrued charges	-	4,886,359	-	-	-	4,886,359	4,886,359
Secured bank borrowing	0.95	192,000	192,000	1,536,000	1,415,101	3,335,101	3,206,797
		<u>5,078,359</u>	<u>192,000</u>	<u>1,536,000</u>	<u>1,415,101</u>	<u>8,221,460</u>	<u>8,093,156</u>

	Weighted average effective interest rate %	6 months or less HK\$	6-12 months HK\$	1-5 years HK\$	Over 5 years HK\$	Total undiscounted cash flows HK\$	Carrying amounts HK\$
<b>2010</b>							
Accounts payable and accrued charges	-	3,277,411	-	-	-	3,277,411	3,277,411
Secured bank borrowing	0.83	192,000	192,000	1,536,000	1,782,326	3,702,326	3,558,423
		<u>3,469,411</u>	<u>192,000</u>	<u>1,536,000</u>	<u>1,782,326</u>	<u>6,979,737</u>	<u>6,835,834</u>

CONSUMER COUNCIL

## 5. FINANCIAL INSTRUMENTS - continued

## 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.

## 6. NON-RECURRENT PROJECT SUBVENTION

	<u>2011</u> HK\$	<u>2010</u> HK\$
Consumer satisfaction survey	-	210,000
Enhancement of computer systems	1,001,409	611,167
Granted for addition of leasehold property	396,100	396,100
Purchase of computer equipments	324,437	-
Price surveillance project	4,432,678	4,456,081
Review of web based services	-	338,535
Strengthening consumer protection project	44,369	51,929
World congress 2011	682,355	38,735
35th anniversary activities	46,881	385,652
Other non-recurrent projects	521,880	752,184
	<u>7,450,109</u>	<u>7,240,383</u>

## 7. STAFF COSTS

Staff costs include an amount of HK\$5,930,417 (2010: HK\$5,938,021) in respect of contributions to retirement benefits scheme.

## 8. NON-RECURRENT PROJECTS EXPENSES

	<u>2011</u> HK\$	<u>2010</u> HK\$
Consumer satisfaction survey	-	210,000
Price surveillance project	4,263,677	4,295,704
Strengthening consumer protection project	9,450	17,010
World congress 2011	682,355	38,735
35th anniversary activities	46,881	385,652
Promotion of new legislation	34,220	-
Other projects	417,483	626,337
	<u>5,454,066</u>	<u>5,573,438</u>

CONSUMER COUNCIL

## 9. PROPERTY, PLANT AND EQUIPMENT

	Leasehold land and building in Hong Kong under long-term lease HK\$	Leasehold improvement HK\$	Office equipment HK\$	Computer equipment HK\$	Furniture and fixtures HK\$	Motor vehicle HK\$	Total HK\$
COST							
At 1 April 2009							
As originally stated	14,454,774	5,834,651	1,209,684	4,635,204	542,996	247,291	26,924,600
Effect of change in accounting policy	48,183,661	-	-	-	-	-	48,183,661
As restated	62,638,435	5,834,651	1,209,684	4,635,204	542,996	247,291	75,108,261
Addition	-	276,000	63,985	2,655,712	38,162	-	3,033,859
At 31 March 2010	62,638,435	6,110,651	1,273,669	7,290,916	581,158	247,291	78,142,120
Addition	-	-	222,735	2,405,929	79,565	-	2,708,229
At 31 March 2011	62,638,435	6,110,651	1,496,404	9,696,845	660,723	247,291	80,850,349
DEPRECIATION							
At 1 April 2009							
As originally stated	2,039,386	3,955,542	1,045,118	2,162,468	416,437	27,477	9,646,428
Effect of change in accounting policy	5,377,799	-	-	-	-	-	5,377,799
As restated	7,417,185	3,955,542	1,045,118	2,162,468	416,437	27,477	15,024,227
Provision for the year	875,972	1,176,130	168,711	1,613,266	97,121	82,430	4,013,630
At 31 March 2010	8,293,157	5,131,672	1,213,829	3,775,734	513,558	109,907	19,037,857
Provision for the year	894,373	560,533	111,626	1,911,743	54,262	82,430	3,614,967
At 31 March 2011	9,187,530	5,692,205	1,325,455	5,687,477	567,820	192,337	22,652,824
CARRYING VALUES							
At 31 March 2011	53,450,905	418,446	170,949	4,009,368	92,903	54,954	58,197,525
At 31 March 2010 (restated)	54,345,278	978,979	59,840	3,515,182	67,600	137,384	59,104,263
At 1 April 2009 (restated)	55,221,250	1,879,109	164,566	2,472,736	126,559	219,814	60,084,034

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 and buildings	Over the shorter of the terms of the lease
Leasehold improvement	20%
Office equipment	33.33%
Computer equipment	33.33%
Furniture and fixtures	33.33% or the financial secretary
Motor vehicle	33.33%

Leasehold properties with carrying value of HK\$13,625,370 (2010: HK\$14,306,946) are under mortgage to secure the bank loan of the Council. All the leasehold properties are under second legal charge in favour of the Government.

## 10. OTHER FINANCIAL ASSETS

Other financial assets included debtors, loans and advances to staff and amount due 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, the other amounts are repayable on demand.

CONSUMER COUNCIL

## 11. BANK BALANCES AND CASH

Bank balances and cash comprise cash and short-term deposits with an original maturity of three months or less and carry interest at market rates which ranged from 0.01% to 0.98% (2010: 0.01% to 1.37%) per annum.

## 12. ACCOUNTS PAYABLE AND ACCRUED CHARGES

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

## 13. SECURED BANK BORROWING

	<u>2011</u> HK\$	<u>2010</u> HK\$
Carrying amount repayable:		
On demand or within one year	355,672	356,125
More than one year, but not exceeding two years	360,711	359,060
More than two years but not more than five years	1,099,062	1,095,031
More than five years	1,391,352	1,748,207
	<u>3,206,797</u>	<u>3,558,423</u>
Less: Amounts due within one year shown under current liabilities	<u>(355,672)</u>	<u>(356,125)</u>
	<u>2,851,125</u>	<u>3,202,298</u>

The loan which is secured by the Council's properties amounting to HK\$13,625,370 (2010: HK\$14,306,946) bears interest at the lower of prime rate or 0.75% over 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

## 14. SUBVENTIONS RECEIVED

	<u>2011</u> HK\$	<u>2010</u> HK\$
Government subventions unexpended at the end of the reporting period for designated non-recurrent projects:		
Consumer Council resource centre	256,244	256,243
Customer satisfaction survey	-	140,000
Enhancement of computer systems	2,739,556	4,450,956
New legislation publicity campaign	-	298,690
Office refurbishment and improvement	1,045,800	1,770,800
Price surveillance project	1,841,913	3,004,591
Review of web based services	-	448,016
Strengthening consumer protection project	829,108	873,477
35th anniversary activities	323,009	369,890
World congress 2011	5,058,910	1,303,265
Unfair trade practice campaign	980,000	980,000
Complaints interactive computer system	2,261,697	-
Removal of storage	132,222	-
Air-condition system	211,600	-
OFTA online price survey	52,423	-
Other projects	2,339,197	1,732,056
	<u>18,071,679</u>	<u>15,627,984</u>
Government subvention utilised for acquisition of leasehold property (note)	<u>7,918,600</u>	<u>8,314,700</u>
	<u>25,990,279</u>	<u>23,942,684</u>
Analysed for reporting purposes as:		
Current	18,467,779	16,024,084
Non-current	7,522,500	7,918,600
	<u>25,990,279</u>	<u>23,942,684</u>

## Note:

The Council received fund from the government of HK\$9,800,000 for financing part of the cost of acquisition of a leasehold property in previous years. The amount will be released to the income and expenditure account over the useful lives of the relevant property.

## 15. LEASEHOLD PROPERTY CONTROL ACCOUNT

This represents capital contribution by the government for the acquisition of leasehold properties and appropriation from general fund for subsequent additions reduced by subsequent depreciation of the related assets.



CONSUMER COUNCIL

## 16. EQUIPMENT CONTROL ACCOUNT

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

## 17. DESIGNATED FUND FOR APPROVED PROJECTS

The amount outstanding at the end of the reporting period represents funds appropriated for the below designated activities:

	<u>2011</u> HK\$	<u>2010</u> HK\$
Online Choice Operation Reserve	4,300,344	4,194,162
Office equipment and maintenance	245,438	245,438
Testing and research	924,112	329,065
	<u>5,469,894</u>	<u>4,768,665</u>

## 18. 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\$331,890 (2010: HK\$153,453).

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

## 19. RELATED PARTY TRANSACTION

During the year, the Council recognised management fee income of HK1,934,000 (2010: HK\$1,828,000) for its services provided to the Consumer Legal Action Fund.

Details of the outstanding balance due from the Consumer Legal Action Fund is set out in the statement of financial position.

CONSUMER COUNCILFOR MANAGEMENT PURPOSES ONLYFOR THE YEAR ENDED 31 MARCH 2011

## NET INCOME FROM SALES OF "CHOICE" AND OTHER PUBLICATIONS

	<u>2011</u> HK\$	<u>2010</u> HK\$
SALES	<u>2,292,369</u>	<u>2,292,121</u>
DIRECT COSTS		
Printing, artwork and promotion cost	1,366,758	1,261,639
Postage	<u>380,706</u>	<u>392,963</u>
	<u>1,747,464</u>	<u>1,654,602</u>
NET INCOME	<u><u>544,905</u></u>	<u><u>637,519</u></u>

**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

截至二零一一年三月三十一日止年度



消費者委員會

報告書及財務報表  
截至二零一一年三月三十一日止年度

<u>目錄</u>	<u>頁次</u>
獨立核數師報告書	1 & 2
收支結算表	3
財務狀況表	4
權益變動表	5
現金流量表	6
財務報表附註	7-20

# Deloitte 德勤

## 獨立核數師報告

### 致消費者委員會委員

(根據《消費者委員會條例》在香港成立)

本核數師已完成審核消費者委員會(「委員會」)載於第3頁至第20頁的財務報表,包括二零一一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,但並非為對實體內部監控之效能發表意見。審核亦包括評價委員會委員所採用之會計政策之合適性及所作會計估計之合理性,以及評價財務報表的整體列報方式。

本核數師相信,所獲得之審核憑證已足夠和適當地為本核數師之審核意見提供基礎。

**獨立核數師報告**

**致消費者委員會委員—續**

(根據《消費者委員會條例》在香港成立)

**意見**

本核數師認為，該等財務報表已根據香港財務報告準則真實而公平地反映委員會於二零一一年三月三十一日的財政狀況及委員會截至該日止年度的虧損及現金流量。

**德勤·關黃陳方會計師行**

執業會計師

香港

二零一一年八月一日

## 消費者委員會

### 收支結算表

截至二零一一年三月三十一日止年度

	附註	二零一一年 港元	二零一零年 港元 (重新編列)
<b>收入</b>			
政府撥款		78,173,000	76,251,076
非經常性項目撥款	6	7,450,109	7,240,383
銷售《選擇》雜誌及其他出版物		2,292,369	2,292,121
管理費收入		1,934,000	1,828,000
銀行存款利息		95,351	51,540
雜項收入		372,977	309,044
		<u>90,317,806</u>	<u>87,972,164</u>
<b>減：</b>			
<b>支出</b>			
員工成本	7	62,179,081	60,994,587
測試及研究費		4,499,674	4,162,576
非經常性項目費用	8	5,454,066	5,573,438
物業、機器及設備折舊及攤銷		3,614,967	4,013,630
辦事處設備及維修		1,026,945	904,631
辦事處有關費用		2,379,839	2,248,865
核數師酬金		135,700	131,000
消費者教育		457,656	421,415
國際消費者聯合會會員費		318,511	316,000
委員會委員開支		54,800	55,800
非於五年內悉數償還的銀行貸款之利息開支		32,373	32,350
國際會議及外訪		191,834	315,228
《選擇》雜誌出版及推廣費		1,747,464	1,654,602
宣傳及公關費		341,688	362,582
其他行政費用		1,794,383	1,830,166
		<u>84,228,981</u>	<u>83,016,870</u>
<b>本年度盈餘</b>		<u>6,088,825</u>	<u>4,955,294</u>

**消費者委員會****財務狀況表**

於二零一一年三月三十一日

	附註	二零一一年三月 三十一日 港元	二零一零年三 月三十一日 港元 (重新編列)	二零零九年四 月一日 港元 (重新編列)
<b>非流動資產</b>				
物業、機器及設備	9	58,197,525	59,104,263	60,084,034
<b>流動資產</b>				
應收賬款、按金及預付款項	10	1,301,894	1,197,894	1,075,337
貸款及僱員墊款	10	266,644	240,015	293,279
消費者訴訟基金的應付款項	10	1,934,000	1,828,000	1,432,000
銀行結餘及現金	11	43,928,895	35,979,619	24,771,882
		47,431,433	39,245,528	27,572,498
<b>流動負債</b>				
已收訂閱費		633,756	748,561	713,170
應付賬款及應計費用	12	6,145,694	6,359,412	4,560,830
未放取之有薪年假撥備		3,791,099	3,968,203	3,973,051
有擔保銀行貸款	13	355,672	356,125	346,573
已收撥款	14	18,467,779	16,024,084	11,367,494
		29,394,000	27,456,385	20,961,118
<b>流動資產淨額</b>		18,037,433	11,789,143	6,611,380
<b>非流動負債</b>				
有擔保銀行貸款	13	2,851,125	3,202,298	3,563,500
已收撥款	14	7,522,500	7,918,600	8,314,700
		10,373,625	11,120,898	11,878,200
		65,861,333	59,772,508	54,817,214
<b>折合：</b>				
租賃物業統制賬項	15	53,869,352	55,324,257	57,100,359
設備統制賬項	16	4,328,173	3,780,006	2,983,675
核准項目指定基金	17	5,469,894	4,768,665	5,701,678
累計盈餘（虧損）		2,193,914	(4,100,420)	(10,968,498)
		65,861,333	59,772,508	54,817,214

載於第3頁至第20頁的財務報表已於二零一一年八月一日獲消費者委員會委員批准及授權發佈，並由以下代表簽署：

總幹事

## 消費者委員會

### 權益變動表

截至二零一一年三月三十一日止年度

	租賃物業 統製賬項 港元	設備統製 賬項 港元	核准項目 指定資金 港元	累計盈餘 (虧損) 港元	合計 港元
於二零零九年四月一日 (重新編列)	57,100,359	2,983,675	5,701,678	(10,968,498)	54,817,214
本年度盈餘	—	—	—	4,955,294	4,955,294
本年度添置	—	796,331	—	(796,331)	—
本年度使用	(1,776,102)	—	(933,013)	2,709,115	—
於二零一零年三月三十 一日(重新編列)	55,324,257	3,780,006	4,768,665	(4,100,420)	59,772,508
本年度盈餘	—	—	—	6,088,825	6,088,825
本年度添置	—	548,167	701,229	(1,249,396)	—
本年度使用	(1,454,905)	—	—	1,454,905	—
於二零一一年三月三十 一日	<u>53,869,352</u>	<u>4,328,173</u>	<u>5,469,894</u>	<u>2,193,914</u>	<u>65,861,333</u>

## 消費者委員會

## 現金流量表

截至二零一一年三月三十一日止年度

	二零一一年 港元	二零一零年 港元 (重新編列)
<b>營運活動</b>		
本年度盈餘	6,088,825	4,955,294
就下列項目作出調整：		
就添置租賃物業之政府撥款	(396,100)	(396,100)
就增加物業、機器及設備之政府撥款	(1,599,944)	(1,154,197)
銀行貸款的利息開支	32,373	32,350
物業、機器及設備折舊	3,614,967	4,013,630
利息收入	(95,351)	(51,540)
於流動資金變動前之營運現金流量	7,644,770	7,399,437
應收賬款、按金及預繳款項之增加	(110,345)	(139,935)
貸款及僱員墊款之(增加)減少	(26,629)	53,264
消費者訴訟基金的應付款項增加	(106,000)	(396,000)
預收訂閱費增加(減少)	(114,805)	35,391
應付賬款及應計費用增加(減少)	(213,718)	2,177,782
未放取之有薪年假撥備減少	(177,104)	(4,848)
<b>營運中產生的現金</b>	6,896,169	9,125,091
已付利息	(32,373)	(32,350)
<b>來自營運活動中之現金淨值</b>	6,863,796	9,092,741
<b>投資活動</b>		
已收利息	101,696	68,918
購置物業、機器及設備	(2,708,229)	(3,033,859)
<b>用於投資活動之現金淨值</b>	(2,606,533)	(2,964,941)
<b>融資活動</b>		
償還銀行貸款	(351,626)	(351,650)
非經常項目所得之政府撥款	8,029,560	10,361,937
非經常項目所用之政府撥款	(4,233,123)	(4,947,101)
其他非經常項目所得之基金	664,685	760,735
其他非經常項目所用之基金	(417,483)	(743,984)
<b>來自融資活動之現金淨值</b>	3,692,013	5,079,937
<b>現金及現金等價物增加淨值</b>	7,949,276	11,207,737
<b>年初之現金及現金等價物</b>	35,979,619	24,771,882
<b>年末之現金及現金等價物，以銀行結餘及現金列示</b>	43,928,895	35,979,619



## 消費者委員會

### 財務報表附註

截至二零一一年三月三十一日止年度

#### 1. 組織及活動

消費者委員會（「委員會」）是一間根據1977年《消費者委員會條例》（香港法例第216章）成立的永久性法定團體，目的為保護及促進商品、不動產及服務消費者權益。資金來源主要是政府撥款資助。委員會亦根據信託聲明獲委任為消費者訴訟基金之信託人，目的是為協助消費者循法律途徑尋求賠償、補償及保障。

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

委員會根據《稅務條例》第87章條款獲豁免繳納利得稅。

財務報表乃以港幣呈列，同時，港幣亦是委員會的功能貨幣。

#### 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，本公司採用了由香港會計師公會（「香港會計師公會」）所頒佈的以下新訂及經修訂準則、修訂及詮釋。

香港財務報告準則第 1 號（經修訂）	首次採納者之額外豁免
香港財務報告準則第 2 號（經修訂）	集團以現金結算之股份付款交易
香港財務報告準則第 3 號（二零零八年經修訂）	業務合併
香港會計準則第 27 號（二零零八年經修訂）	綜合及獨立財務報表
香港會計準則第 32 號（經修訂）	供股分類
香港會計準則第 39 號（經修訂）	合資格對沖項目
香港財務報告準則（經修訂）	對二零零九年頒佈之香港財務報告準則之改進
香港財務報告準則（經修訂）	香港財務報告準則第 5 號之修訂，為二零零八年頒佈之香港財務報告準則之改進一部分
香港（國際財務報告詮釋委員會）— 詮釋第 17 號	分配非現金資產予擁有人
香港— 詮釋第 5 號	財務報表之呈列— 借款人對包含按要求還款條文之有期貸款的分類

除下文所述者外，本年度採納新訂及經修訂標準及詮釋對該等財務報表的數目及／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

#### 香港會計準則第17號－租賃之修訂

按照香港會計準則第17號之修訂所載過渡性條文，委員會根據租期開始時存在的資料重新評估於二零一零年四月一日尚未屆滿之租賃土地分類。回顧過往，符合融資租賃分類之租賃土地已由預付租賃款項重新分類為物業、機器及設備。由於於二零零九年四月一日及二零一零年三月三十一日的先前賬面值分別為42,805,862港元及42,470,563港元的預付租賃款項重新分類為物業、機器及設備，故物業、機器及設備的賬面值分別由17,278,172港元及16,633,700港元增加相同數值至60,084,034港元及59,104,263港元。於二零一一年三月三十一日，賬面值為42,135,264港元之符合融資租賃分類的相關租賃土地已納入物業、機器及設備。採用香港會計準則第17號之修訂對本年度及過往年度已呈報損益並無造成任何影響。

本公司並未提前採納下列已頒佈但尚未生效之新訂及經修訂的準則及詮釋：

香港財務報告準則（經修訂）	對二零一零年頒佈之香港財務報告準則之改進 <sup>1</sup>
香港財務報告準則第1號（經修訂）	首次採納者毋須按照香港財務報告準則第7號披露比較資料之有限豁免 <sup>2</sup>
香港財務報告準則第1號（經修訂）	嚴重高通脹及取消首次採納者的固定日期 <sup>3</sup>
香港財務報告準則第7號（經修訂）	披露－財務資產轉讓 <sup>3</sup>
香港財務報告準則第9號	金融工具 <sup>4</sup>
香港財務報告準則第10號	合併財務報表 <sup>4</sup>
香港財務報告準則第11號	共同安排 <sup>4</sup>
香港財務報告準則第12號	披露於其他實體之權益 <sup>4</sup>
香港財務報告準則第13號	公平價值計量 <sup>4</sup>
香港會計準則第1號（經修訂）	呈列其他全面收益項目 <sup>7</sup>
香港會計準則第12號（經修訂）	遞延稅項：收回相關資產 <sup>5</sup>
香港會計準則第19號（二零一一年經修訂）	僱員福利 <sup>4</sup>
香港會計準則第24號（二零零九年修訂本）	關聯方披露 <sup>6</sup>
香港會計準則第27號（二零一一年修訂本）	獨立財務報表 <sup>4</sup>
香港會計準則第28號（二零一一年修訂本）	於聯營公司及合營公司投資 <sup>4</sup>
香港（國際財務報告詮釋委員會）－詮釋第14號（經修訂）	最低撥款規定之預付款項 <sup>6</sup>
香港（國際財務報告詮釋委員會）－詮釋第19號	以股本工具清償財務負債 <sup>2</sup>

<sup>1</sup> 於二零一零年七月一日及二零一一年一月一日（按適用情況）或其後開始之年度期間生效

<sup>2</sup> 於二零一零年七月一日或其後開始之年度期間生效

<sup>3</sup> 於二零一一年七月一日或其後開始之年度期間生效

<sup>4</sup> 於二零一三年一月一日或其後開始之年度期間生效

<sup>5</sup> 於二零一二年一月一日或其後開始之年度期間生效

<sup>6</sup> 於二零一一年一月一日或其後開始之年度期間生效

<sup>7</sup> 於二零一二年七月一日或其後開始之年度期間生效

## 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

委員會委員預期採納上述新訂及經修訂準則及詮釋，將不會對本公司的業績及財務狀況產生重大影響。

### 3. 主要會計政策

財務報表乃按過往成本法並根據香港會計師公會所頒佈的香港財務報表準則編製，而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。

- 銀行存款的利息收入以時間基準按尚餘的本金及適用實際利率計算。
- 《選擇》月刊及其他刊物的銷售額，於交付商品及移交所有權時確認。
- 《選擇》月刊網上訂購銷售額，於提供服務時確認。
- 《選擇》月刊的網上許可費收入按直線法於有關租賃期內確認。

#### 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

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入賬。

## 消費者委員會

### 3. 主要會計政策—續

#### 物業、機器及設備—續

折舊之計提乃以直線法核算，估計可用年限物業、機器及設備扣除估計剩餘價值後計提折舊。

一項物業、機器及設備於出售時或預期繼續使用該項資產不會帶來未來經濟利益時予以註銷。資產註銷所產生的任何收益或虧損按該資產之出售收入與賬面值之間差額釐定，在該項資產註銷之年於收支結算表內確認。

#### 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委員會的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，而這些費用構成的實際利率、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。

#### 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

金融資產評估是在每個結算日按減值指標進行。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。

## 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

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。

減值虧損在有客觀證據顯示資產減值時可於收支結算表中確認，並按照該資產賬面值與按金融資產的原始實際利率折現的未來估計現金流量現值之間的差額而計算。

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

實際利率法為於有關期間計算金融負債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，對估計的未來現金款項進行準確貼現所用的利率。

利息開支按實際利率確認。

#### 金融負債

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



## 消費者委員會

### 3. 主要會計政策—續

#### 金融工具—續

##### **撤銷**

當從資產獲得現金流量的權利屆滿，或金融資產被轉讓及委員會實質轉讓金融資產所有的全部風險及回報時，金融資產被註銷。金融資產一經註銷，資產的賬面值與已收和應收代價的數額之間的差額於收支結算表內確認。

相關合約中規定的義務被解除、註銷或屆滿時，金融負債被註銷。被註銷的金融負債的賬面值與已付或應付代價之間的差額於收支結算表內確認。

##### 減值

委員會於報告期完結時審查資產之賬面值，以決定是否有任何跡象顯示該等資產已經出現減值虧損。如果估計資產的可收回金額少於賬面值，則資產的賬面值將減少為其可收回金額。減值虧損即時確認為開支。

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。

##### 營運租賃

營運租賃下的應付租金乃於有關租賃期內按直線法於收支結算表扣除。作為訂立營運租賃制鼓勵因素的已收和應收利益乃於租賃期內按直線法確認為租金開支減少。

##### 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結算日之匯率重新換算。按外幣過往成本計算之非貨幣項目無需重新換算。

因結算貨幣項目及換算貨幣項目所產生的匯兌差額均於該期間的收支結算表內確認。

## 消費者委員會

### 3. 主要會計政策—續

#### 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。

### 4. 資本風險管理

委員會的資金主要來自政府撥款。委員會委員對其資金進行管理以確保委員會能持續正常營運。委員會整體策略從上年至今保持不變。

### 5. 金融工具

#### a. 金融工具的種類

	二零一一年	二零一零年
	港元	港元
貸款和應收賬款（包括現金和現金等價物）	46,634,599	38,530,213
以攤銷成本計算的金融負債	8,093,156	6,835,834

#### 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乃披露於各個附註。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。委員會委員對該等風險進行管理與監控，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及金額並不重大，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。

銀行存款的信貸風險有限，概因交易對手是有較高信貸評級的銀行。

## 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

##### 信貸風險—續

就與信託基金的應付款項有關的信貸風險而言，委員會因交易對手違約而面臨的信貸風險是有限的，因為交易對手的淨資產足夠償還自身債務，並且委員會預料不會因無法收回信託基金的應付款項而造成重大損失。

##### 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匯風險。在作出報告之日，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	
	二零一一年	二零一零年	二零一一年	二零一零年
	港元	港元	港元	港元
美元	204,388	204,386	—	—
歐元	297,537	1,024,866	1,250,583	838,166

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

	二零一一年		二零一零年	
	外匯匯率的升幅（降幅）	對收入（開支）的影響	外匯匯率的升幅（降幅）	對收入（開支）的影響
		港元		港元
美元	3%	6,132	3%	6,132
	(3%)	(6,132)	(3%)	(6,132)
歐元	10%	95,305	10%	18,670
	(10%)	(95,305)	(10%)	(18,670)

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。



## 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—續

##### 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。委員會的政策是將多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，而委員會委員亦會持續關注現金流量的利率風險。

##### 流動資金風險

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

銀行結餘及現金包括現金以及委員會所持有的原訂期限為三個月或以下的活期存款。

##### 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>二零一一年</b>							
應付賬款及應計費用	—	4,886,359	—	—	—	4,886,359	4,886,359
有擔保銀行貸款	0.95	192,000	192,000	1,536,000	1,415,101	3,335,101	3,206,797
		<u>5,078,359</u>	<u>192,000</u>	<u>1,536,000</u>	<u>1,415,101</u>	<u>8,221,460</u>	<u>8,093,156</u>
<b>二零一零年</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
應付賬款及應計費用	—	3,277,411	—	—	—	3,277,411	3,277,411
有擔保銀行貸款	0.83	192,000	192,000	1,536,000	1,782,326	3,702,326	3,558,423
		<u>3,469,411</u>	<u>192,000</u>	<u>1,536,000</u>	<u>1,782,326</u>	<u>6,979,737</u>	<u>6,835,834</u>

## 消費者委員會

### 5. 金融工具—續

#### 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。

### 6. 非經常性項目撥款

	二零一一年	二零一零年
	港元	港元
消費者滿意度調查	—	210,000
電腦系統優化	1,001,409	611,167
添置租賃物業的撥款	396,100	396,100
電腦設備的購買	324,437	—
物價監察項目	4,432,678	4,456,081
網絡服務審閱	—	338,535
加強保護消費者計劃	44,369	51,929
二零一一年國際消費者聯會全球會議	682,355	38,735
三十五週年活動	46,881	385,652
其他非經常性項目	521,880	752,184
	<u>7,450,109</u>	<u>7,240,383</u>

### 7. 僱員成本

僱員成本包括對退休福利計劃之供款，金額為5,930,417港元（二零一零年：5,938,021港元）。

### 8. 非經常性項目開支

	二零一一年	二零一零年
	港元	港元
消費者滿意度調查	—	210,000
物價監察項目	4,263,677	4,295,704
加強保護消費者計劃	9,450	17,010
二零一一年國際消費者聯會全球會議	682,355	38,735
三十五週年活動	46,881	385,652
新法規的推廣	34,220	—
其他項目	417,483	626,337
	<u>5,454,066</u>	<u>5,573,438</u>

## 消費者委員會

### 9. 物業、機器及設備

	香港長期租賃的租賃土地及樓宇	租賃物業裝修	辦公設備	電腦設備	傢俬及裝置	機動車輛	合計
	港元	港元	港元	港元	港元	港元	港元
<b>成本</b>							
於二零零九年四月一日							
原先編列	14,454,774	5,834,651	1,209,684	4,635,204	542,996	247,291	26,924,600
會計政策變更的影響	48,183,661	—	—	—	—	—	48,183,661
經重新編列	62,638,435	5,834,651	1,209,684	4,635,204	542,996	247,291	75,108,261
添置	—	276,000	63,985	2,655,712	38,162	—	3,033,859
於二零一零年三月三十一日	62,638,435	6,110,651	1,273,669	7,290,916	581,158	247,291	78,142,120
添置	—	—	222,735	2,405,929	79,565	—	2,708,229
於二零一一年三月三十一日	62,638,435	6,110,651	1,496,404	9,696,845	660,723	247,291	80,850,349
<b>折舊</b>							
於二零零九年四月一日							
原先編列	2,039,386	3,955,542	1,045,118	2,162,468	416,437	27,477	9,646,428
會計政策變更的影響	5,377,799	—	—	—	—	—	5,377,799
經重新編列	7,417,185	3,955,542	1,045,118	2,162,468	416,437	27,477	15,024,227
年度撥備	875,972	1,176,130	168,711	1,613,266	97,121	82,430	4,013,630
於二零一零年三月三十一日	8,293,157	5,131,672	1,213,829	3,775,734	513,558	109,907	19,037,857
年度撥備	894,373	560,533	111,626	1,911,743	54,262	82,430	3,614,967
於二零一一年三月三十一日	9,187,530	5,692,205	1,325,455	5,687,477	567,820	192,337	22,652,824
<b>賬面值</b>							
於二零一一年三月三十一日	53,450,905	418,446	170,949	4,009,368	92,903	54,954	58,197,525
於二零一零年三月三十一日(重新編列)	54,345,278	978,979	59,840	3,515,182	67,600	137,384	59,104,263
於二零零九年四月一日(重新編列)	55,221,250	1,879,109	164,566	2,472,736	126,559	219,814	60,084,034

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：

租賃土地及樓宇	以較短時期為準
租賃物業裝修	20%
辦公設備	33.33%
電腦設備	33.33%
傢俬及裝置	33.33%或財政司司長
機動車輛	33.33%

賬面值為13,625,370港元(二零一零年：14,306,946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遵循政府第二次法定押記。

### 10. 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款項。該等款項不設抵押，不計利息。除貸款及僱員墊款將通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

### 11. 銀行結餘和現金

銀行結餘和現金包括現金和原訂期限為三個月或以下的短期存款，其利息根據每年0.01%至0.98%（二零一零年：0.01%至1.37%）的市場利率計算。

### 12. 應付款項及應計費用

該款項不設抵押，不計利息且須根據各自信貸條件予以償還。本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。

### 13. 有擔保銀行貸款

	二零一一年 港元	二零一零年 港元
應償還賬面金額：		
按要求即付或一年內	355,672	356,125
一年以上及兩年以內	360,711	359,060
兩年以上及五年以內	1,099,062	1,095,031
五年以上	1,391,352	1,748,207
	<u>3,206,797</u>	<u>3,558,423</u>
減：流動負債下的一年內到期金額	<u>(355,672)</u>	<u>(356,125)</u>
	<u>2,851,125</u>	<u>3,202,298</u>

委員會物業擔保所獲的貸款達13,625,370港元（二零一零年：14,306,946港元），該貸款按最優惠利率或香港銀行同業拆借利率上浮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。所得款項用於購置一項租賃物業。

## 消費者委員會

### 14. 已收撥款

	二零一一年 港元	二零一零年 港元
於報告期完結時指定臨時項目之未使用的政府撥款：		
消費者委員會資源中心	256,244	256,243
顧客滿意度調查	—	140,000
電腦系統優化	2,739,556	4,450,956
新法案宣傳活動	—	298,690
辦公室翻新和裝修	1,045,800	1,770,800
物價監察項目	1,841,913	3,004,591
網絡服務審閱	—	448,016
加強保護消費者計劃	829,108	873,477
三十五週年活動	323,009	369,890
二零一一年國際消聯全球會議	5,058,910	1,303,265
不良銷售手法活動	980,000	980,000
投訴互動電腦系統	2,261,697	—
移除庫存	132,222	—
空調系統	211,600	—
電訊管理局網上價格調查	52,423	—
其他項目	2,339,197	1,732,056
	<u>18,071,679</u>	<u>15,627,984</u>
用於購置租賃物業的政府撥款（附註）	7,918,600	8,314,700
	<u>25,990,279</u>	<u>23,942,684</u>
就呈報目的分析如下：		
流動	18,467,779	16,024,084
非流動	7,522,500	7,918,600
	<u>25,990,279</u>	<u>23,942,684</u>

附註：

委員會獲得政府撥款9,800,000港元，以為去年購置的一項租賃物業支付部分成本。該款項將於相關物業可用年期間計入收支結算表。

### 15. 租賃物業統制賬項

該賬項指用於購置租賃物業的政府認繳資本及隨後添置項目從一般基金的撥款，扣減相關資產的隨後折舊。

## 消費者委員會

### 16. 設備統制賬項

該賬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，並扣減相關資產的隨後折舊。

### 17. 已批准項目指定資金

於報告期完結時的未付資金為用於以下指定活動的撥付資金：

	二零一一年	二零一零年
	港元	港元
網上《選擇》月刊營運儲備金	4,300,344	4,194,162
辦公設備及維修	245,438	245,438
測試及研究	924,112	329,065
	5,469,894	4,768,665

### 18. 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331,890港元（二零一零年：153,453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。

### 19. 關連方交易

年內，委員會就其向消費者訴訟基金提供之服務確認管理費收入為1,934,000港元（二零一零年：1,828,000港元）。

消費者訴訟基金未付餘額之詳情載於財物狀況表中。



消費者委員會

僅供管理人員

截至二零一一年三月三十一日止年度

《選擇》月刊及其他刊物的銷售額淨收入

	二零一一年	二零一零年
	港元	港元
銷售額	2,292,369	2,292,121
直接成本		
印刷、排版及推廣費用	1,366,758	1,261,639
郵資	380,706	392,963
	1,747,464	1,654,602
淨收入	544,905	637,519



## Consultation Papers Responded to by the Council

### 回應諮詢文件

Securities and Futures Commission - Joint Consultation Paper on a Proposed Operational Model for Implementing a Scripless Securities Market in Hong Kong

證券及期貨事務監察委員會 - 在香港實行證券市場無紙化的建議運作模式的聯合諮詢文件 (13.04.10)

Electrical and Mechanical Services Department - Consultation Paper on the Amendment Proposals to The Lifts & Escalator (Safety) Ordinance

機電工程署 - 《升降機及自動梯(安全)條例》修訂建議 (16.04.10)

Environmental Protection Department - Consultation on a New Producer Responsibility Scheme for Waste Electrical and Electronic Equipment

環境保護署 - 廢電器及電子產品的新生產者責任計劃 (23.04.10)

Financial Services and the Treasury Bureau - Proposed Establishment of an Investor Education Council and a Financial Dispute Resolution Centre in Hong Kong

財經事務及庫務局 - 設立投資者教育局及金融糾紛調解中心的建議 (07.05.10)

Department of Justice - Report of the Working Group on Mediation

律政司 - 調解工作小組報告 (10.05.10)

Financial Services and the Treasury Bureau - Consultation Paper on the Proposed Statutory Codification of Certain Requirements to Disclose Price Sensitive Information by Listed Corporations

財經事務及庫務局 - 有關擬將上市法團披露股票敏感資料的若干規定納入法例的諮詢文件 (02.07.10)

Office of the Telecommunications Authority - Consultation on Customer Complaint Settlement Scheme

電訊管理局 - 解決顧客投訴諮詢文件 (09.09.10)

Legislative Council Bills Committee - Legal Practitioners (Amendment) Bill 2010 – Limited Liability Partnership (LLP) for Legal Practice

立法會法案委員會 - 《2010年法律執業者(修訂)條例草案》「法律執業的有限責任合夥事宜」 (17.09.10)

Food and Health Bureau - Public Consultation of Review of Columbarium Policy

食物及衛生局 - 骨灰龕政策檢討公眾諮詢文件 (30.09.10)

Financial Services and the Treasury Bureau - Proposed Establishment of an Independent Insurance Authority

財經事務及庫務局 - 建議成立獨立保險業監管局 (11.10.10)

Legislative Council Panel on Financial Affairs - Proposed Establishment of an Independent Insurance Authority

立法會財經事務委員會 - 建議成立獨立保險業監管局 (12.10.10)

Medical Device Control Office - Proposed Framework for Statutory Regulation of Medical Devices

醫療儀器管制辦公室 - 醫療儀器規管架構建議 (12.10.10)

Commerce and Economic Development Bureau - Legislation to Enhance Protection for Consumers Against Unfair Trade Practices

商務及經濟發展局 - 打擊不良營商手法、立法保障消費權益 (21.10.10)

Legislative Council Panel on Economic Development - Review of the Operation of the Travel Industry Council of Hong Kong

立法會經濟發展事務委員會 - 檢討香港旅遊業議會的運作 (22.11.10)

Legislative Council Bills Committee - Competition Bill 2010

立法會法案委員會 - 《2010年競爭法條例草案》(30.11.10)

Legislative Council Panel on Health Services - Healthcare Reform Second Stage Public Consultation

立法會衛生事務委員會 - 醫療改革第二階段公眾諮詢 (11.12.10)

Food and Health Bureau - Healthcare Reform Second Stage Consultation "My Health My Choice"

食物及衛生局 - 醫療改革第二階段公眾諮詢「醫保計劃 由我抉擇」(11.01.11)

Legislative Council Panel on Health Services - Commencement of the Mandatory Registration of Proprietary Chinese Medicine in the Chinese Medicine Ordinance (Cap.549)

立法會衛生事務委員會 - 《中醫藥條例》(第549章)內有關中成藥的條文的生效日期 (14.01.11)

Office of the Privacy Commissioner for Personal Data - Review of the Personal Data (Privacy) Ordinance

香港個人資料私隱專員公署 - 檢討《個人資料(私隱)條例》(28.01.11)

Commerce and Economic Development Bureau - Proposed Legislative Amendments to Eradicate Pyramid Schemes

商務及經濟發展局 - 取締層壓式計劃修例建議 (09.02.11)

Office of the Privacy Commissioner for Personal Data - Consultation on the Sharing of Mortgage Data for Credit Assessment

香港個人資料私隱專員公署 - 《共用按揭資料作信貸評估》諮詢文件 (10.02.11)

Legislative Council Panel on Home Affairs - Regulation of Property Management Industry

立法會民政事務委員會 - 管制物業管理行業 (11.02.11)

# 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

### 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. 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. Wong Tai Sin Consumer Advice Centre

Unit 201, 2/F, Lung Cheung Office Block

138 Lung Cheung Road

Wong Tai Sin

**黃大仙諮詢中心**

黃大仙龍翔道138號 龍翔辦公大樓2樓201室

### New Territories 新界區

#### 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

#### 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

#### 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

# Product Testing Reports

## 產品試驗報告

### 1. Electrical & Electronic Goods

#### 電氣及電子產品

- ◆ Aquarium Luminaires 魚缸燈
- ◆ Blu-ray Disc Players Blu-ray 播放機
- ◆ Christmas Light Chains 聖誕燈串
- ◆ Compact Fluorescent Lamps 慳電膽
- ◆ Ebook Readers 電子書閱讀器
- ◆ Electric Fans 電風扇
- ◆ External Hard Disks 外置式硬碟
- ◆ iDTVs 內置數碼電視廣播接收功能電視機
- ◆ Mobile Phone Handsets (2 updates, total 33 models) 流動電話手機 (出版2次, 共33個型號)\*[2]
- ◆ Mobile Phone Handsets for Elderly 長者手機
- ◆ MP3 Players, Portable Media Players and Musical Mobile Phone Handsets (2 updates, total 25 models) MP3/PMP機/音樂手機 (出版2次, 共25個型號)\*[1]
- ◆ NiMH Battery Chargers 鎳氫電池充電器
- ◆ NiMH Rechargeable Batteries 鎳氫充電電池
- ◆ Primary Batteries 一次性電池
- ◆ Printers (2 updates, total 25 models) 打印機 (出版2次, 共25個型號)
- ◆ Room Air Conditioners 冷氣機
- ◆ Space Heaters 暖爐
- ◆ Speakers for iPod iPod揚聲器
- ◆ Table Lamps 檯燈
- ◆ Washing Machines and Washer Dryers 洗衣機及洗衣乾衣機
- ◆ Water Dispensers for Carboy Bottled Water 桶裝飲水機

### 2. Photographic Equipment & Software

#### 攝影器材及軟件

- ◆ Digital Camcorders 數碼攝錄機\*[1]
- ◆ Digital Cameras (4 updates, total 155 models) 數碼相機 (出版4次, 共155個型號)\*[2]
- ◆ Digital Photo Frames 數碼相架
- ◆ Internet Security and Antivirus Software 網上保安及防毒軟件
- ◆ Pocket Camcorders 袖珍攝錄機\*[1]

### 3. Food & Health Food Products

#### 食物及健康食品

- ◆ Acrylamide in Food 食物中丙烯酰胺
- ◆ Bogus Abalone Slices 偽冒鮑魚片
- ◆ Microbiological Quality of Non Hot-Served Sweet Foods 非熱食甜點微生物含量

### 4. Personal Products 個人用品

- ◆ Babies'/Children's Shampoos and Bath Products 嬰兒及兒童洗頭水及沐浴用品\*[1]
- ◆ Nail Polishes and Base Coats 指甲油
- ◆ Safety Shoes 安全鞋

### 5. Household Products 家庭用品

- ◆ Bamboo Toothpicks and Skewers 竹牙籤和竹籤
- ◆ Box Facial Tissues 盒裝紙巾

### 6. Car & Motorcycle Products

#### 汽車及電單車用品

- ◆ Child Car Seats 兒童汽車安全座椅
- ◆ Motorcycle Crash Helmets 電單車頭盔

### 7. Others 其他

- ◆ Cigarettes 香煙

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

[ ] Figure inside bracket referred to number of publications on Shoptsmart 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

- ◆ Acrylamide – Genotoxic Carcinogen 丙烯酰胺是基因致癌物
- ◆ Canola Oil 芥花籽油
- ◆ Food Colourants 食物內人工色素
- ◆ Nutrition Labelling – Serving Size 營養標籤之「食用分量」
- ◆ Nutrition Labelling Survey – Breakfast Cereals 營養標籤之「高纖穀類早餐」
- ◆ Nutrition Labelling Survey – Canned Food and Bread 營養標籤之「罐頭及方包」
- ◆ Nutrition Labelling Survey – Chips and Crisps 營養標籤之「薯片蝦片」
- ◆ Organic Food 有機食物

### 2. Health & Beauty 保健美容

- ◆ Acne Treatments 暗瘡治療
- ◆ Glucosamine Health Food Products 葡萄糖胺健康食品
- ◆ Interactions between Food and Drugs 食物及健康食品影響藥效
- ◆ Misunderstanding about Drugs 1 藥物十大常見誤解(一)
- ◆ Misunderstanding about Drugs 2 藥物十大常見誤解(二)
- ◆ Natural and Organic Skin Care Products 「天然」及「有機」護膚品<sup>\*[1]</sup>
- ◆ Registration of Proprietary Chinese Medicine 中成藥註冊
- ◆ Skin Care Products for Acnes 對付暗瘡皮膚護理用品
- ◆ Topical Face Sculpturing and Body Slimming Products 瘦面霜及瘦身膏

### 3. Computer, Electrical & Electronic Products 電腦、電氣及電子產品

- ◆ Compact Fluorescent Lamps – Labelling Issues 慳電膽標籤問題
- ◆ Dehumidifiers – Safety Tips 抽濕機安全小貼士
- ◆ Gas Water Heaters – Safety Tips 氣體熱水爐安全小貼士
- ◆ Solar Water Heaters 太陽能熱水器
- ◆ Table Lamps – Health Claims 護目燈聲稱

### 4. Household Products 家庭用品

- ◆ Children's Safety at Home 兒童家居陷阱
- ◆ Environmentally Friendly Refrigerants 環保雪種
- ◆ Hydraulic/Pneumatic Beds – Fatal Incident 油壓床致命個案
- ◆ Hydraulic/Pneumatic Beds – Safety Recommendations 油壓床安全建議
- ◆ Nanotechnology Products 納米科技
- ◆ Water Saving Shower Heads 節水沐浴花灑<sup>\*\*</sup>

### 5. Personal Products 個人用品

- ◆ Cosmetic Contact Lens 彩色隱形眼鏡
- ◆ Hand Warmers and Warm Pads 暖手器及暖包
- ◆ Health Ornaments 健康配飾

\* Published in CHOICE magazine and on Shoppmart 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 Shoppmart website 括弧內數字為「精明消費香港遊」網站刊登的次數

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

# Surveys and Service Study Reports

## 調查及服務研究報告

### Market Surveys / Price Surveys 市場調查/價格調查

- ◆ Annual Supermarket Price Survey 年度超市價格調查
- ◆ Columbarium Service 骨灰龕服務
- ◆ Credit Card Charges and Interest 信用卡收費和利息
- ◆ Credit Card Mileage Schemes 信用卡換取飛行里數計劃
- ◆ Emergency Alarm Systems for the Elderly 長者平安鐘服務
- ◆ Funeral Service 殯儀館服務
- ◆ Handbags - After Sales Service 品牌皮具的維修及保養服務\*[1]
- ◆ Hospital Maternity Packages 私家醫院分娩套餐
- ◆ Household Cleaning Service for Chinese New Year 新年大掃除服務
- ◆ Infant Formula Milk Price Survey 嬰幼兒奶粉價格調查
- ◆ Naming of Shops Involved in Selling Counterfeit Drugs 售賣「偽冒藥物」店鋪名單\*[1]
- ◆ Opinion Survey on Reliability and After Sales Service of Electronic Products 電子產品耐用程度和售後服務意見調查
- ◆ Progressive Lens Packages 漸進老花鏡套餐
- ◆ Foreign Domestic Helper Employment Service 代聘海外傭工服務
- ◆ Retirement Annuity Plans 退休年金計劃
- ◆ Supply of 95-Octane Petrol in Hong Kong 本港95辛烷值汽油的供應情況
- ◆ Tax Loans 稅貸計劃
- ◆ Textbook Expenditure Survey 購書費調查
- ◆ Textbook Price Survey 教科書價格調查
- ◆ Textbook Revision Survey 教科書改版調查
- ◆ Travel Insurance 旅遊保險

### In-depth Studies 深入研究

- ◆ Acupuncture Service 針灸服務
- ◆ Building a Property Market Information Platform for Home Purchasers 建物業資訊平台 啟置業安居大門
- ◆ Corporate Social Responsibility of Digital Cameras Manufacturers 數碼相機生產商的企業社會責任
- ◆ Credit Card Instalment Payment Plans 信用卡分期付款計劃
- ◆ HKMA Guidelines on Credit Cards Instalment Payment Plans 信用卡分期付款計劃指引
- ◆ Octopus Card 八達通卡
- ◆ Slimming and Fitness Service for Men 男士纖體健身服務
- ◆ Cord Blood and Stem Cell Storage Services 臍帶血及幹細胞儲存服務

\* 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



# Consumer Rights Reporting Awards 2011 Award Winners

## 消費權益新聞報道獎2011得獎名單

### Category: News

#### 組別：新聞

##### Gold Award 金獎

名鑄發展商自購 市建局8招增賣樓透明度

周偉強、陳健佳 — 明報

##### Silver Award 銀獎

抵制婚宴食翅 人情做七折

袁慧妍、蔡元貴、馮永堅 — 蘋果日報

##### Bronze Award 銅獎

「無限上網」突嚴限量

陳志偉 — 明報

港鐵發水會所多吸業主4億

陳志偉、周展鴻、梁美寶 — 明報

##### Merit Award 優異

No check on dental graduates since 1996; Poll finds new dentists lack confidence

Ella Lee - South China Morning Post

### Category: Features

#### 組別：特寫

##### Gold Award 金獎

益力多light 含糖量高如可樂

冼韻姬 — 香港經濟日報

##### Silver Award 銀獎

本報直擊購物團 導遊宰客不收歛

陳玉林、賈曉露、陳耀強、號書、張雪洲 — 大公報

##### Bronze Award 銅獎

銀行儲蓄保銷售手法惹爭議

梅思貽、蔡少紋 — 星島日報

##### Merit Award 優異

Home seekers draw the line: it's too rich for us; Claustrophobic?

Then it's best to stay away

Sandy Li - South China Morning Post

### Category: Television

#### 組別：電視

##### Gold Award 金獎

寸土必爭

翁振輝 — 電視廣播有限公司

##### Silver Award 銀獎

Overseas Property Sham

Suk-yee Kan — 電視廣播有限公司

共用個人資料

鄭翠娟、陳彩霞 — 香港電台

##### Bronze Award 銅獎

後顧之憂

尤翠茵 — 香港電台

### Category: Radio

#### 組別：電台

##### Gold Award 金獎

保險不保險？

馬韻然、洪艾爾、黃靜鳴 — 商業電台

##### Silver Award 銀獎

窗無不發

鍾慧儀、崔蔚恩 — 香港電台

##### Bronze Award 銅獎

天匯背後

梁芊祐、黃靜鳴 — 商業電台

##### Merit Award 優異

競爭有法

朱錫君 — 香港電台

### Category: Press Photo

#### 組別：新聞攝影

##### Gold Award 金獎

內地旅客在港購物忙 最愛是奶粉車耀開 — 香港經濟日報

##### Silver Award 銀獎

領匯逼走良心超市 街坊支持續租

李家皓 — 蘋果日報

##### Bronze Award 銅獎

苦中作樂

朱永倫 — 明報

##### Merit Award 優異

廣東道名店街 內地旅客盡情購物

陳靜儀 — 香港經濟日報

# Winners of the Consumer Culture Study Award XII (2010-2011)

## 第十二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	《黃金一小時》	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	《超·抵·價》	Carmel Pak U Secondary School 迦密柏雨中學
Third 季軍	《引·癮·忍》	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
Distinguished Awards 傑出作品獎	《「價」啡》	Buddhist Tai Hung College 佛教大雄中學
	《無奇不有的吉之島》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
	《矚目驚心》	St Paul's Co-Educational College 聖保羅男女中學
The Best Topic Award 最佳選題獎	《「婆仔」超人，人情「未」死光》	Chiu Lut Sau Memorial Secondary School 趙聿修紀念中學
Merits for the Best Topic Award 優異選題獎	《無奇不有的吉之島》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
	《黃金一小時》	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
	《引·癮·忍》	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	《生活的圍牆》	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	《飯後感》	Baptist Wing Lung Secondary School 浸信會永隆中學
Third 季軍	《二元消費》	Fukien Secondary School (Siu Sai Wan) 福建中學(小西灣)
Distinguished Awards 傑出作品獎	《十元對於人的價值從而反映 社會的現象》	Buddhist Wong Fung Ling College 佛教黃鳳翎中學
	《心「態」軟·是甜是苦?》	South Tuen Mun Government Secondary School 南屯門官立中學
	《人性的考驗》	YCH Wong Wha San Secondary School 仁濟醫院王華湘中學
The Best Topic Award 最佳選題獎	《恐懼消費—— 和能夠戰勝恐懼的價值》	DMHC Siu Ming Catholic Secondary School 天主教母佑會蕭明中學
Merits for the Best Topic Award 優異選題獎	《十元對於人的價值從而反映 社會的現象》	Buddhist Wong Fung Ling College 佛教黃鳳翎中學

Merits for the Best Topic Award 優異選題獎	《生活的圍牆》	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
	《人性的考驗》	YCH Wong Wha San Secondary School 仁濟醫院王華湘中學

## Special Mentions 特別嘉許

### Junior Division 初級組

Topic 考察題目	School 學校
《層層相「購」》	Chiu Lut Sau Memorial Secondary School 趙聿修紀念中學
《世「汰」「嫌」涼 ...?》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
《真錢?假錢? —— 虛擬世界消費文化》	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
《點只紙巾咁簡單! ?》	Holy Trinity College 寶血會上智英文書院
《教育起跑線》	Ju Ching Chu Secondary School (Yuen Long) 裘錦秋中學(元朗)
《從旺角格仔舖看青少年消費文化》	Our Lady Of The Rosary College 聖母玫瑰書院
《追「明」·逐利》	St Mary's Canossian College 嘉諾撒聖瑪利書院

### Senior Division 高級組

Topic 考察題目	School 學校
《流星語》	Carmel Pak U Secondary School 迦密柏雨中學
《「寄」憶》	Chiu Lut Sau Memorial Secondary School 趙聿修紀念中學
《唯我獨「專」》	Clementi Secondary School 金文泰中學
《巾巾計較》	Jockey Club Government Secondary School 賽馬會官立中學
《交代》	Ju Ching Chu Secondary School (Yuen Long) 裘錦秋中學(元朗)
《日夜「巾」換》	HKMA David Li Kwok Po College 香港管理專業協會李國寶中學
《買菜搭葱 和諧共融?》	HK & KLN CCPA Ma Chung Sum Secondary School 港九潮州公會馬松深中學
《永結同「金」》	Maryknoll Fathers' School 瑪利諾神父教會學校
《買菜搭棵葱》	Maryknoll Secondary School 瑪利諾中學
《情繫 Barbie》	Queen Elizabeth School 伊利沙伯中學

《物質》	DMHC Siu Ming Catholic Secondary School 天主教母佑會蕭明中學
《在消費中尋找愛情 —— 從婚姻介紹所看愛情的意義》	DMHC Siu Ming Catholic Secondary School 天主教母佑會蕭明中學
《消費 vs 投訴》	South Tuen Mun Government Secondary School 南屯門官立中學
《Vintage Fashion – Bubble Tea Strike》	St Paul's Co-Educational College 聖保羅男女中學
《潮日文化》	St Paul's College 聖保羅書院
《兩生花》	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
《陪牠看日出》	YCH Wong Wha San Secondary School 仁濟醫院王華湘中學

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

### **Junior Division 初級組**

Topic 考察題目	School 學校
《全城 M 記》	China Holiness Church Living Spirit College 中華聖潔會靈風中學
《毫洗》	Ju Ching Chu Secondary School (Yuen Long) 裘錦秋中學 (元朗)
《大自然死亡筆記》	Precious Blood Secondary School 寶血女子中學
《爆格》	Wa Ying College 華英中學

### **Senior Division 高級組**

Topic 考察題目	School 學校
《圓桌·原味》	Carmel Pak U Secondary School 迦密柏雨中學
《領匯深情》	SKH Chan Young Secondary School 聖公會陳融中學
《「商」對環保》	Cognitio College (Hong Kong) 文理書院 (香港)
《巾巾計較》	Jockey Club Government Secondary School 賽馬會官立中學
《買菜搭葱 和諧共融?》	HK & KLN CCPA Ma Chung Sum Secondary School 港九潮州公會馬松深中學
《買菜搭棵葱》	Maryknoll Secondary School 瑪利諾中學
《薪酬的價值》	DMHC Siu Ming Catholic Secondary School 天主教母佑會蕭明中學
《消費 vs 投訴》	South Tuen Mun Government Secondary School 南屯門官立中學

**Anniversary Award 周年紀念獎**

Teacher 指導老師	School 學校
尹淑蓮老師	Homantin Government Secondary School 何文田官立中學
金豪老師	King's College 英皇書院
胡詠文老師	St Stephen's Church College 聖士提反堂中學
張慧姿老師	Kiangsu-Chekiang College (Kwai Chung) 葵涌蘇浙公學
許偉強老師	La Salle College 喇沙書院
陳少芬老師	Law Ting Pong Secondary School 羅定邦中學
陳美儀老師	PLK 1983 Board Of Directors' College 保良局八三年總理中學
陸志輝老師	St Mary's Canossian College 嘉諾撒聖瑪利書院
湯永科老師	STFA Yung Yau College 順德聯誼總會翁祐中學
馮雪筠老師	Pentecostal School 五旬節中學
黃玉滿老師	Raimondi College 高主教書院
劉桂眉老師	YCH Wong Wha San Secondary School 仁濟醫院王華湘中學
簡婷婷老師	Diocesan Boys' School 拔萃男書院

# 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)
- ◆ Commerce and Economic Development Bureau - Anti-Spamming Task Force 商務及經濟發展局 - 反濫發訊息工作小組
- ◆ Competition Policy Advisory Group 競爭政策諮詢委員會
- ◆ Department of Health - Taskforce on Hong Kong Code of Marketing of Breastmilk Substitutes 衛生署 - 香港母乳代用品銷售守則專責小組
- ◆ Department of Justice - Costs Committee 律政司 - 事務費委員會
- ◆ Department of Justice - Working Group on Mediation 律政司 - 調解工作小組
- ◆ 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)
- ◆ Electrical & Mechanical Services Department - Appeal Board Panel under Energy Efficiency (Labelling of Products) Ordinance Cap. 598 機電工程署 - 上訴委員會能源效益(產品標籤)條例第五百九十八章
- ◆ Electrical & Mechanical Services Department - Electrical Safety Advisory Committee 機電工程署 - 電氣安全諮詢委員會
- ◆ Electrical & Mechanical Services Department - Task Force for Preparation of Legislative Proposals to the Lifts and Escalators (Safety) Ordinance 機電工程署 - 《升降機及自動梯(安全)條例》條例建議籌委工作小組
- ◆ Electrical & Mechanical Services Department - Task Force on the Mandatory Energy Efficiency Labelling Scheme 機電工程署 - 強制性能源效益標籤計劃工作小組
- ◆ Estate Agents Authority 地產代理監管局
- ◆ Estate Agents Authority - Finance and Strategic Development Committee 地產代理監管局 - 財務及策略發展委員會
- ◆ Estate Agents Authority - Licensing Committee 地產代理監管局 - 牌照委員會
- ◆ Estate Agents Authority - Practice and Examination Committee 地產代理監管局 - 執業及考試委員會
- ◆ Food and Environmental Hygiene Department, Centre for Food Safety - Task Force on Nutrition Labelling Education 食物環境衛生署, 食物安全中心 - 營養標籤教育工作小組
- ◆ Food and Health Bureau - Consultative Group on Voluntary Supplementary Financing Scheme 食物及衛生局 - 自願醫療輔助融資諮詢小組
- ◆ Food and Health Bureau - Expert Committee on Food Safety 食物及衛生局 - 食物安全專家委員會
- ◆ Food and Health Bureau - Health and Medical Development Advisory Committee - Working Group on Primary Care 食物及衛生局 - 健康與醫療發展諮詢委員會 - 基層健康護理工作小組
- ◆ Food and Health Bureau - Task Force on Primary Care Delivery Models of Working group on Primary Care 食物及衛生局 - 基層醫療服務模式專責小組
- ◆ Food and Health Bureau - Sub-group on Publicity and Communication of Working group on Primary Care 食物及衛生局 - 基層健康護理工作小組 - 宣傳及通訊專責小組
- ◆ Food and Health Bureau - Working Group on Legal, Privacy & Security Issues of the Steering Committee on eHealth Record Sharing 食物及衛生局 - 電子健康記錄互通督導委員會 - 法律、私隱及保安問題工作小組
- ◆ 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 Accreditation Service - Working Party on Strategic Development Plan of Hong Kong Accreditation Service 香港認可處 - 策略性發展計劃工作小組
- ◆ Hong Kong Federation of Insurers - Insurance Agents Registration Board 香港保險業聯會 - 保險業代理登記委員會
- ◆ Hong Kong Council for Testing and Certification - Panel on Promoting Testing and Certification Services in Food Trade 香港檢測和認證局 - 食品檢測和認證服務推廣委員會
- ◆ Hong Kong Internet Registration Corporation Limited - Consultative and Advisory Panel 香港互聯網註冊管理有限公司 - 諮詢委員會
- ◆ Hong Kong Monetary Authority - Deposit-taking Companies Advisory Committee 香港金融管理局 - 接受存款公司諮詢委員會
- ◆ Insurance Advisory Committee 保險業諮詢委員會
- ◆ Land Registry - Land Titles Ordinance Steering Committee 土地註冊處 - 土地業權條例督導委員會
- ◆ Law Society of Hong Kong - Sub-committee on Class Actions 香港律師會 - 集體訴訟小組委員會
- ◆ Office of the Telecommunications Authority - Radio Spectrum Advisory Committee 電訊管理局 - 無線電頻譜諮詢委員會
- ◆ Office of the Telecommunications Authority - Technical Standards Advisory Committee 電訊管理局 - 電訊標準諮詢委員會
- ◆ Office of the Telecommunications Authority - Telecommunications Numbering Advisory Committee 電訊管理局 - 電訊服務號碼諮詢委員會
- ◆ Office of the Telecommunications Authority - Telecommunications Users and Consumer Advisory Committee 電訊管理局 - 電訊服務用戶及消費者諮詢委員會
- ◆ Official Receiver's Office - Services Advisory Committee 破產管理署 - 服務諮詢委員會
- ◆ Panel on Promoting Testing and Certification Services in Jewellery Trade 推動珠寶行業檢測和認證服務小組
- ◆ Publicity & Education Working Group on EatSmart@restaurant campaign 有「營」食肆運動宣傳及教育工作小組
- ◆ Quality Public Light Bus Services Steering Committee 優質公共小巴服務事宜督導委員會
- ◆ Quality Taxi Services Steering Committee 優質的士服務督導委員會
- ◆ Securities and Futures Commission - Investor Education Advisory Committee 證券及期貨事務監察委員會 - 投資者教育諮詢委員會
- ◆ Securities and Futures Commission - Products Advisory Committee 證券及期貨事務監察委員會 - 產品諮詢委員會
- ◆ Securities and Futures Commission - Public Shareholders Group 證券及期貨事務監察委員會 - 股東權益小組
- ◆ Tourism Commission - Advisory Committee on Travel Agents 旅遊事務署 - 旅行代理商諮詢委員會
- ◆ Tourism Commission - Travel Industry Compensation Fund Management Board 旅遊事務署 - 旅遊業賠償基金管理委員會
- ◆ Transport and Housing Bureau - Subcommittee on Property Information and Show Flats 運輸及房屋局 - 物業資訊及示範單位小組委員會
- ◆ Transport and Housing Bureau - Subcommittee on the Enforcement Mechanism and Penalties 運輸及房屋局 - 執法機制及罰則小組委員會
- ◆ Transport and Housing Bureau - Steering Committee on the Regulation of the Sale of First-hand Residential Properties by Legislation 運輸及房屋局 - 立法規管一手住宅物業銷售督導委員會
- ◆ Transport and Housing Bureau - Subcommittee on Sales Arrangements and Practices 運輸及房屋局 - 銷售安排及方式小組委員會
- ◆ University of Hong Kong - Staff Grievances Panel 香港大學 - 員工申訴小組
- ◆ Vocational Training Council - Beauty Care & Hairdressing Training Board 職業訓練局 - 美容美髮訓練委員會
- ◆ Vocational Training Council - Working Group on Regulation of Medical Devices (Aesthetics Related) 職業訓練局 - 醫療儀器(美容儀器)的規管工作小組
- ◆ Water Supplies Department - Voluntary Water Efficiency Labelling Scheme - Task Force 水務署 - 用水效益標籤計劃工作小組