

CONSUMER COUNCIL FORMER CHAIRPERSONS AND VICE-CHAIRPERSONS 消費者委員會 — 歷屆主席及副主席

Year 年份	Former Chairpersons 歷屆主席
1974-04 – 1975-03	Sir KAN Yuet-keung, GBE, CBE, JP 簡悅強爵士, GBE, CBE, 太平紳士
1975-04 – 1980-03	Dr LO Kwee-seong, CBE, OBE, JP 羅桂祥博士, CBE, OBE, 太平紳士
1980-04 – 1984-10	Dr Gallant HO Yiu-tai, JP 何耀棣博士, 太平紳士
1984-10 – 1988-10	Mrs Selina CHOW LIANG Shuk-ye, GBS, JP 周梁淑怡女士, 金紫荊星章, 太平紳士
1988-10 – 1991-10	Mr Martin LEE Chu-ming, SC, JP 李柱銘資深大律師, 太平紳士
1991-10 – 1997-10	Prof. Edward CHEN Kwan-yiu, GBS, JP 陳坤耀教授, 金紫荊星章, 太平紳士
1997-10 – 1999-07	The Hon. Anna WU Hung-yuk, GBS, JP 胡紅玉議員, 金紫荊星章, 太平紳士
1999-09 – 2005-09	Prof. Andrew CHAN Chi-fai, SBS, JP 陳志輝教授, 銀紫荊星章, 太平紳士
2005-09 – 2007-06	Prof. The Hon. K C CHAN, GBS, JP 陳家強教授, 金紫荊星章, 太平紳士
2007-07 – 2012-06	Prof. The Hon. Anthony CHEUNG Bing-leung, GBS, JP 張炳良教授, 金紫荊星章, 太平紳士

Year 年份	Former Vice-Chairpersons 歷屆副主席
1987-04 – 1989-03	Mr TANG Kwai-nang, BBS, JP 鄧桂能先生, 銅紫荊星章, 太平紳士
1989-04 – 1991-10	Prof. Edward CHEN Kwan-yiu, GBS, JP 陳坤耀教授, 金紫荊星章, 太平紳士
1991-10 – 1993-10	Mr Justein WONG Chun, BBS, JP 王津先生, 銅紫荊星章, 太平紳士
1993-10 – 1997-10	The Hon. Anna WU Hung-yuk, GBS, JP 胡紅玉議員, 金紫荊星章, 太平紳士
1997-10 – 2001-10	Dr John HO Dit-sang 何秩生博士
2001-10 – 2007-10	Mr Larry KWOK Lam-kwong, BBS, JP 郭琳廣律師, 銅紫荊星章, 太平紳士
2007-10 – 2013-10	Mr Ambrose HO, SBS, SC, JP 何沛謙資深大律師, 銀紫荊星章, 太平紳士

MEMBERSHIP OF THE CONSUMER COUNCIL

消費者委員會委員

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Vice-Chairman 副主席

Mr Philip LEUNG Kwong-hon 梁光漢先生

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Mr Chapman CHAN Chor-man (up to 2015-12-31)
陳楚文先生 (至 2015-12-31)

Mr Samuel CHAN Ka-yan, JP
陳家殷大律師，太平紳士

Dr Jason CHAN Kai-yue (since 2016-01-01)
陳繼宇博士 (由 2016-01-01)

Mr Clement CHAN Kam-wing 陳錦榮生

Ms Grace CHAN Man-ye 陳文宜女士

Ms Jo Jo CHAN Shuk-fong 陳淑芳女士

Dr David CHUNG Wai-keung (up to 2015-12-31)
鍾偉強博士 (至 2015-12-31)

Ms Amy FUNG Dun-mi 馮丹媚女士

The Hon. Steven HO Chun-yin, BBS
何俊賢議員，銅紫荊星章

Mr Marvin HSU Tsun-fai (since 2016-01-01)
徐晉暉先生 (由 2016-01-01)

Prof. Michael HUI King-man 許敬文教授

Mr Ambrose LAM San-keung, JP
林新強律師，太平紳士

Mr Kevin LAM Sze-cay 林詩棋先生

Dr Raymond LEUNG Siu-hong 梁少康博士

Mr Keith LIE Kin-fu 李健虎先生

Prof. Angela NG Lai-ping 吳麗萍教授

Mr SHIH Wing-ching, JP (since 2016-01-01)
施永青先生，太平紳士 (由 2016-01-01)

Dr Karen SHUM Hau-yan 沈孝欣醫生

Prof. WONG Kam-fai, MH 黃錦輝教授，榮譽勳章

Ms WONG Shu-ming 黃舒明女士

Mr Kent WONG Siu-kee 黃紹基先生

Mr Alvin WONG Tak-wai (up to 2015-12-31)
黃德偉先生 (至 2015-12-31)

Co-opted Members 消費者委員會增選委員

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

Mr Thomas CHENG Kin-hon, MH (since 2015-04-01)
鄭建韓先生，榮譽勳章 (由 2015-04-01)

Mr John CHIU Chi-yeung, JP 趙志洋先生，太平紳士

Ms Constance CHOY Hok-man (up to 2016-03-31)
蔡學雯律師 (至 2016-03-31)

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

Mr Francis FONG Po-kiu 方保僑先生

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

Mr Kelvin KWOK Hiu-fai 郭曉暉先生

Mr Daniel C LAM, BBS, JP (up to 2015-06-11)
林濬先生，銅紫荊星章，太平紳士 (至 2015-06-11)

Mr Edmond LAM King-fung (up to 2016-03-31)
林勁豐律師 (至 2016-03-31)

Dr LAW Cheung-kwok 羅祥國博士

Mr Fred LI Wah-ming, SBS, JP (up to 2016-03-31)
李華明先生，銀紫荊星章，太平紳士 (至 2016-03-31)

Mr LO Pui-yin (since 2015-04-01) 羅沛然大律師 (由 2015-04-01)

Ms Bonnie NG Hoi-lam 吳凱霖女士

Prof. James SHE (since 2015-04-01) 許丕文教授 (由 2015-04-01)

Ms Clara SHEK 石嘉麗女士

Prof. Nora TAM Fung-ye 譚鳳儀教授，銅紫荊星章，太平紳士

Dr Michael TSUI Fuk-sun 徐福燊醫生

Mr Stephen WONG Kai-yi (since 2015-04-01 up to 2015-08-04)
黃繼兒先生 (由 2015-04-01 至 2015-08-04)

Mr Alvin WONG Tak-wai (since 2016-02-01)
黃德偉先生 (由 2016-02-01)

Dr Max WONG Wai-lun 王慧麟博士

Ms Cecilia WOO Lee-wah 鄔莉華律師

MEMBERSHIP OF THE COMMITTEES, WORKING GROUPS AND ADVISORY GROUP 小組委員

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黃玉山教授，銅紫荊星章，太平紳士

Vice-Chairman 副主席

Mr Philip LEUNG Kwong-hon 梁光漢先生

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陳靜芬資深大律師 (由 2016-01-25)

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陳楚文先生 (至 2015-12-31)

Mr Clement CHAN Kam-wing 陳錦榮先生

Ms Amy FUNG Dun-mi (since 2016-01-25)
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Mr Kent WONG Siu-kee 黃紹基先生

Mr Alvin WONG Tak-wai (up to 2015-12-31)
黃德偉先生 (至 2015-12-31)

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Mr Clement CHAN Kam-wing (since 2016-01-25)
陳錦榮先生 (由 2016-01-25)

Mr Alvin WONG Tak-wai (up to 2015-12-31)
黃德偉先生 (至 2015-12-31)

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陳錦榮先生 (至 2016-01-24)

Dr David CHUNG Wai-keung (up to 2015-12-31)
鍾偉強博士 (至 2015-12-31)

Mr Ambrose LAM San-keung, JP (since 2016-01-25)
林新強律師，太平紳士 (由 2016-01-25)

Dr Karen SHUM Hau-yan (since 2016-01-25)
沈孝欣醫生 (由 2016-01-25)

Co-opted Member 增選委員

Ms Cecilia WOO Lee-wah 鄔莉華律師

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Dr LAW Cheung-kwok 羅祥國博士

Mr LO Pui-yin (since 2015-04-01)
羅沛然大律師 (由 2015-04-01)

Legal Protection Committee 法律保障事務小組

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黃繼兒先生 (由 2015-04-01 至 2015-08-04)

Mr Alvin WONG Tak-wai (since 2016-02-01)
黃德偉先生 (由 2016-02-01)

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

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Mr Philip LEUNG Kwong-hon 梁光漢先生

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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

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Vice-Chairman 副主席

Dr Karen SHUM Hau-yan 沈孝欣醫生

Members 委員

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何俊賢議員, 銅紫荊星章

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黃德偉先生 (由 2015-12-31)

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

Prof. Nora TAM Fung-ye, BBS, JP (since 2015-04-01)
譚鳳儀教授, 銅紫荊星章, 太平紳士 (由 2015-04-01)

Dr Michael TSUI Fuk-sun 徐福榮醫生

Mr Alvin WONG Tak-wai (since 2016-02-01)
黃德偉先生 (由 2016-02-01)

Trade Practices and Consumer Complaints Review Committee 商營手法研究及消費者投訴審查小組

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陳楚文先生 (至 2015-12-31)

Prof. Michael HUI King-man (since 2016-01-25)
許敬文教授 (由 2016-01-25)

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Ms Amy FUNG Dun-mi 馮丹媚女士

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徐晉暉先生 (由 2016-01-25)

Prof. Michael HUI King-man (up to 2016-01-24)
許敬文教授 (至 2016-01-24)

Mr Kevin LAM Sze-cay 林詩棋先生

Mr Kent WONG Siu-kee 黃紹基先生

Co-opted Members 增選委員

Mr Daniel C LAM, BBS, JP (up to 2015-06-11)
林濬先生, 銅紫荊星章, 太平紳士 (至 2015-06-11)

Mr Fred LI Wah-ming, SBS, JP (up to 2016-03-31)
李華明先生, 銀紫荊星章, 太平紳士 (至 2016-03-31)

Ms Bonnie NG Hoi-lam 吳凱霖女士

IT Expert Advisory Group 資訊科技專家諮詢小組

Convenors 召集人

Dr David CHUNG Wai-keung (up to 2015-12-31)
鍾偉強博士 (至 2015-12-31)

Mr Philip LEUNG Kwong-hon (since 2016-01-25)
梁光漢先生 (由 2016-01-25)

Members 委員

Dr Jason CHAN Kai-yue (since 2016-01-25)
陳繼宇博士 (由 2016-01-25)

Mr Philip LEUNG Kwong-hon (up to 2016-01-24)
梁光漢先生 (至 2016-01-24)

Mr Keith LIE Kin-fu 李健虎先生

Prof. WONG Kam-fai, MH (since 2016-01-25)
黃錦輝教授, 榮譽勳章 (由 2016-01-25)

Co-opted Members 增選委員

Mr John CHIU Chi-yeung, JP 趙志洋先生, 太平紳士

Mr Francis FONG Po-kiu 方保僑先生

Prof. James SHE (since 2015-04-01)
許丕文教授 (由 2015-04-01)

Preliminary Working Group on Class Actions 集體訴訟初步研究工作小組

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Mr Ambrose HO, SBS, SC, JP (Co-opted Member)
何沛謙資深大律師, 銀紫荊星章, 太平紳士 (增選委員)

Vice-Chairman 副主席

Mr Samuel CHAN Ka-yan, JP 陳家殷大律師, 太平紳士

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Mr Kevin LAM Sze-cay 林詩棋先生

Mr Alex LAI Ting-hong 黎庭康律師 *

Mr Kenneth WONG Wing-yan 黃永恩律師 *

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

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

Convenor 召集人

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Members 委員

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馮丹媚女士 (由 2015-05-22)

Prof. Michael HUI King-man 許敬文教授

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Mr Daniel C LAM, BBS, JP (up to 2015-06-11)
林濬先生, 銅紫荊星章, 太平紳士 (至 2015-06-11)

Working Group on Sustainable Consumption Programme 可持續消費計劃工作小組

Chairman 主席

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

Members 委員

Mr Samuel CHAN Ka-yan, JP
陳家殷大律師, 太平紳士

Prof. Michael HUI King-man 許敬文教授

Mr Philip LEUNG Kwong-hon 梁光漢先生

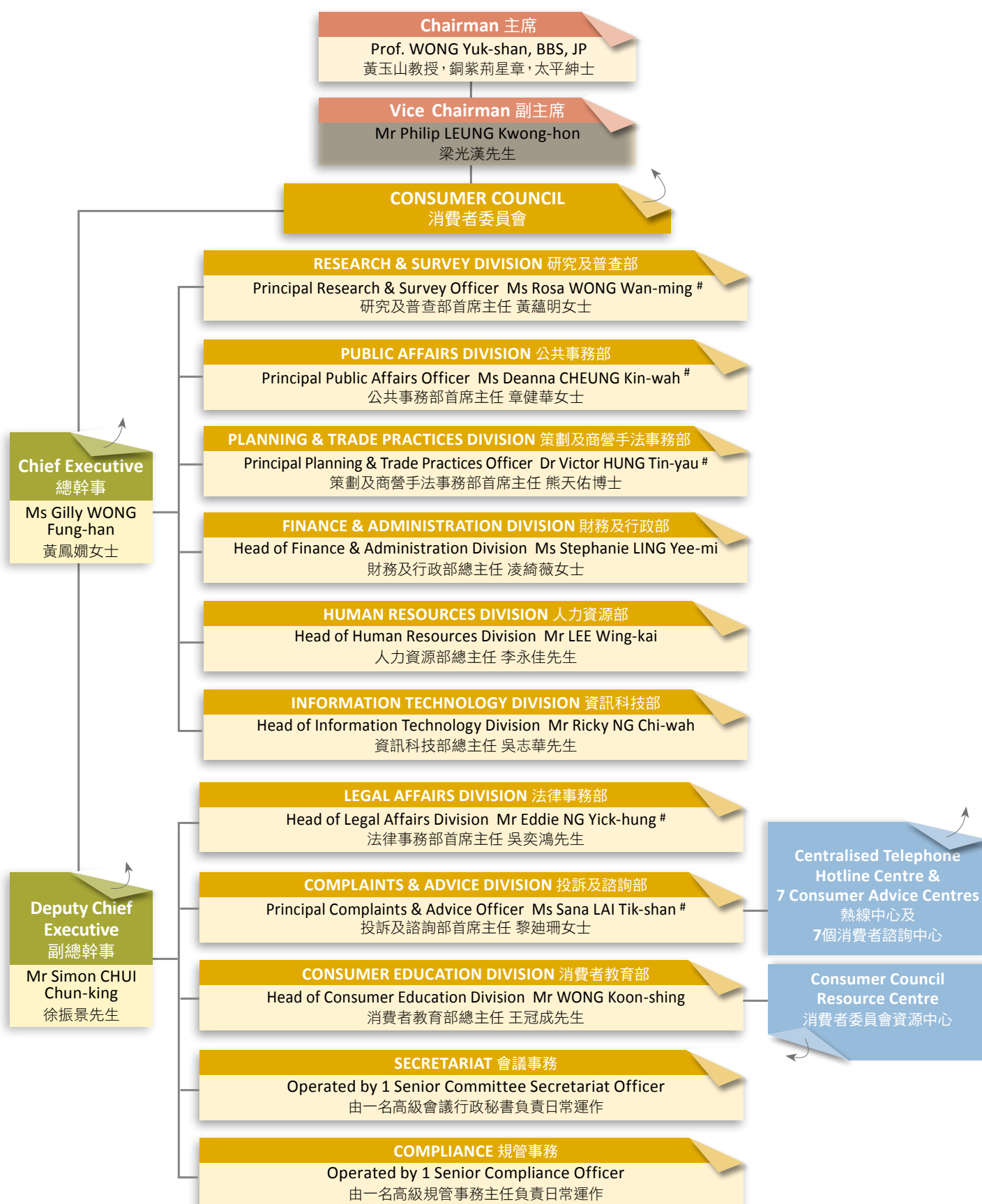
Prof. Angela NG Lai-ping 吳麗萍教授

Co-opted Member 增選委員

Prof. Nora TAM Fung-yeet, BBS, JP
譚鳳儀教授, 銅紫荊星章, 太平紳士

CONSUMER COUNCIL AND OFFICE

消費者委員會及辦公室



Remuneration for top three tiers of staff in the Consumer Council 消委會首3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

CONSUMER COUNCIL
消費者委員會
(Established in Hong Kong under the Consumer Council Ordinance)
(根據《消費者委員會條例》在香港成立)

Financial Statements
財務報表
For the year ended 31 March 2016
截至二零一六年三月三十一日止年度

The English version of this financial statements shall prevail over the Chinese version for the purpose of interpretation.

本財務報表之中、英文版本如有任何差異，一概以英文版本為準。

INDEPENDENT AUDITOR'S REPORT 獨立核數師報告書

TO THE MEMBERS OF CONSUMER COUNCIL

(Established in Hong Kong under the Consumer Council Ordinance)

We have audited the financial statements of Consumer Council (the "Council") set out on pages 71 to 90, which comprise the statement of financial position as at 31 March 2016, and the income and expenditure statement, statement of changes in equity and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Council's Members' Responsibilities for the Financial Statements

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

Auditor's Responsibility

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

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

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

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 2016 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
25 July 2016

致消費者委員會成員

(根據《消費者委員會條例》在香港成立)

本核數師(以下簡稱「我們」)已完成審核消費者委員會(「委員會」)列載於第71頁至第90頁的財務報表,包括二零一六年三月三十一日的財務狀況報表,及截至該日止年度的收支結算表、權益變動表和現金流量表,以及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須承擔的責任

委員會委員須遵照香港會計師公會頒布的《香港財務報告準則》編製真實及公平之財務報表,以及實行其認為必要的內部監察,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

我們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。我們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。我們已按照香港會計師公會頒布之《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。

審核涉及執程序以取得與財務報表所載數額及披露事項有關的審核憑證。選用的程序取決於核數師之判斷,包括評估財務報表由欺詐或錯誤引起的重大錯誤陳述的風險。在作出該等風險評估時,核數師考慮與委員會編製並真實公平地呈列財務報表有關的內部監控,以為不同情況設計適當審核程序,但並非旨在就委員會內部監控之效能發表意見。審核亦包括評估委員會成員所用會計政策的合適性及所作會計估算的合理性,以及評價財務報表的整體呈報方式。

我們相信,我們所獲得之審核憑證已足夠和適當地為我們之審核意見提供基礎。

意見

我們認為,上述財務報表均已根據《香港財務報告準則》真實而公平地反映貴會於二零一六年三月三十一日的財務狀況以及貴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
二零一六年七月二十五日

INCOME AND EXPENDITURE STATEMENT 收支結算表

FOR THE YEAR ENDED 31 MARCH 2016 截至二零一六年三月三十一日止年度

		NOTES 附註	2016 二零一六年 HK\$ 港元	2015 二零一五年 HK\$ 港元
Income	收入			
Government subvention	政府撥款		101,452,000	98,829,000
Non-recurrent projects subvention	非經常性項目撥款	6	12,402,839	6,472,491
Sales of CHOICE Magazine	銷售《選擇》月刊	7	2,211,074	2,236,863
Administrative service income	行政服務收入		2,003,000	2,710,000
Interest on bank deposits	銀行存款利息		344,488	396,291
Sundry income	雜項收入		<u>427,705</u>	<u>708,732</u>
			<u>118,841,106</u>	<u>111,353,377</u>
Less:	減：			
Expenditure	支出			
Staff costs	僱員成本	8	84,244,153	83,341,124
Testing and research	測試和研究		4,908,104	5,283,426
Non-recurrent projects expenses	非經常性項目開支	9	11,770,185	5,654,938
Depreciation for property, plant and equipment	物業、機器及設備的折舊		2,073,217	2,310,980
Office equipment and maintenance	辦事處設備及維修		2,136,648	1,746,237
Office accommodation and related expenses	辦事處及相關費用		4,415,604	4,328,128
Auditor's remuneration	核數師酬金		159,000	155,000
Consumer education	消費者教育		468,767	643,484
Consumer international membership fees	國際消費者聯會會員會費		487,165	391,418
Council member expenses	委員會委員開支		49,400	50,200
Interest expense on secured bank borrowing wholly repayable within five years	須於五年內悉數償還的有抵押銀行貸款利息支出		15,961	19,155
International conferences and duty visits	國際會議和外訪		384,265	242,860
Production and marketing cost of CHOICE Magazine	《選擇》月刊的出版及推廣費		2,084,855	2,137,764
Publicity and public relations	宣傳及公關		511,864	901,873
Other administrative expenses	其他行政費用		<u>4,137,766</u>	<u>4,197,617</u>
			<u>117,846,954</u>	<u>111,404,204</u>
Surplus (Deficit) for the year	本年度盈餘 (虧損)		<u>994,152</u>	<u>(50,827)</u>

STATEMENT OF FINANCIAL POSITION 財務狀況表

AT 31 MARCH 2016 於二零一六年三月三十一日

	NOTES 附註	2016 二零一六年 HK\$ 港元	2015 二零一五年 HK\$ 港元	
Non-current assets	非流動資產			
Property, plant and equipment	物業、機器及設備	10	<u>51,656,707</u>	<u>52,328,492</u>
Current assets	流動資產			
Debtors, deposits and prepayments	應收賬款、按金及預付款項	11	2,288,029	1,700,697
Loans and advances to staff	提供與員工的貸款及預支	11	34,199	46,275
Amount due from Consumer Legal Action Fund	消費者訴訟基金的應收款項	11	2,003,000	2,710,000
Bank balances and cash	銀行結餘及現金	12	<u>49,752,819</u>	<u>53,368,179</u>
			<u>54,078,047</u>	<u>57,825,151</u>
Current liabilities	流動負債			
Subscriptions received in advance	已收訂閱費用		935,859	936,762
Accounts payable and accrued charges	應付賬款及應計費用	13	3,798,687	5,435,246
Provision for untaken leaves	未放取之有薪年假撥備		5,211,367	5,110,946
Secured bank borrowing	有抵押銀行貸款	14	371,909	368,223
Subventions received	已收撥款	15	<u>18,389,426</u>	<u>21,897,388</u>
			<u>28,707,248</u>	<u>33,748,565</u>
Net current assets	流動資產淨值		<u>25,370,799</u>	<u>24,076,586</u>
Non-current liability	非流動負債			
Secured bank borrowing	有抵押銀行貸款	14	<u>1,030,228</u>	<u>1,401,952</u>
			<u>75,997,278</u>	<u>75,003,126</u>
Representing:	折合：			
Leasehold property control account	租賃物業統制賬項	16	49,861,793	51,195,466
Equipment control account	設備統制賬項	17	1,794,914	1,133,027
Designated fund for approved projects	核准項目之指定基金	18	5,381,130	4,878,953
Accumulated surplus	累積盈餘		<u>18,959,441</u>	<u>17,795,680</u>
			<u>75,997,278</u>	<u>75,003,126</u>

The financial statements on pages 71 to 90 were approved and authorised for issue by the members of Consumer Council on 25 July 2016 and are signed on its behalf by:

載於第71至90頁的財務報表已於二零一六年七月二十五日獲消費者委員會委員批准並授權發布，並由下列代表簽署：

Ms Gilly Wong Fung-han
黃鳳嫻女士
CHIEF EXECUTIVE
總幹事

STATEMENT OF CHANGES IN EQUITY 權益變動表

FOR THE YEAR ENDED 31 MARCH 2016 截至二零一六年三月三十一日止年度

		Leasehold property control account 租賃物業 統制賬項 HK\$ 港元	Equipment control account 設備統制 賬項 HK\$ 港元	Designated fund for approved projects 核准項目 指定基金 HK\$ 港元	Accumulated surplus 累積 盈餘 HK\$ 港元	Total 總額 HK\$ 港元
At 1 April 2014	於二零一四年四月一日	52,090,328	1,296,501	4,844,094	16,823,030	75,053,953
Deficit for the year	本年度虧損	-	-	-	(50,827)	(50,827)
Current year addition	本年度增加金額	520,172	732,472	329,583	(1,582,227)	-
Current year utilisation	本年度使用金額	<u>(1,415,034)</u>	<u>(895,946)</u>	<u>(294,724)</u>	<u>2,605,704</u>	-
At 31 March 2015	於二零一五年三月三十一日	51,195,466	1,133,027	4,878,953	17,795,680	75,003,126
Surplus for the year	本年度盈餘	-	-	-	994,152	994,152
Current year addition	本年度增加金額	37,360	1,364,071	831,760	(2,233,191)	-
Current year utilisation	本年度使用金額	<u>(1,371,033)</u>	<u>(702,184)</u>	<u>(329,583)</u>	<u>2,402,800</u>	-
At 31 March 2016	於二零一六年三月三十一日	<u>49,861,793</u>	<u>1,794,914</u>	<u>5,381,130</u>	<u>18,959,441</u>	<u>75,997,278</u>

STATEMENT OF CASH FLOWS 現金流量表

FOR THE YEAR ENDED 31 MARCH 2016 截至二零一六年三月三十一日止年度

		2016 <u>二零一六年</u> HK\$ 港元	2015 <u>二零一五年</u> HK\$ 港元
Operating activities	營運活動		
Surplus (Deficit) for the year	本年度盈餘 (虧損)	994,152	(50,827)
Adjustments for:	就以下項目作出調整:		
Government subvention for addition of property, plant and equipment	就添置物業、機器及設備之政府撥款	(632,654)	(817,553)
Interest expense	利息支出	15,961	19,155
Depreciation for property, plant and equipment	物業、機器及設備的折舊	2,073,217	2,310,980
Interest income	利息收入	<u>(344,488)</u>	<u>(396,291)</u>
Operating cash flows before movements in working capital	流動資金變動前之營運現金流量	2,106,188	1,065,464
Increase in debtors, deposits and prepayments	應收賬款、按金及預付款項之增加	(587,332)	(23,096)
Decrease (increase) in amount due from Consumer Legal Action Fund	消費者訴訟基金應收款項之減少 (增加)	707,000	(356,000)
(Decrease) increase in subscriptions received in advance	預先收取之訂閱費之 (減少) 增加	(903)	97,038
(Decrease) increase in accounts payable and accrued charges	應付賬款及應計費用之 (減少) 增加	(1,636,559)	763,445
Increase in provision for untaken leaves	未放取之有薪年假撥備之增加	<u>100,421</u>	<u>315,589</u>
Cash generated from operations	營運活動所得之現金額	688,815	1,862,440
Interest paid	已付利息	<u>(15,961)</u>	<u>(19,155)</u>
Net cash from operating activities	營運活動所得之現金額淨額	<u>672,854</u>	<u>1,843,285</u>
Investing activities	投資活動		
Purchase of property, plant and equipment	購置物業、機器及設備	(1,401,432)	(1,252,643)
New loans and advances to staff	向員工提供之新貸款及預支	(102,597)	(130,617)
Repayments of loans and advances from staff	員工付還的貸款及預支	114,673	142,534
Increase in time deposits with original maturity over three months	原到期日逾三個月之定期存款增加	(26,779,829)	(12,501,553)
Interest received	已收利息	<u>344,488</u>	<u>390,377</u>
Net cash used in investing activities	用於投資活動之現金淨額	<u>(27,824,697)</u>	<u>(13,351,902)</u>
Financing activities	融資活動		
Government subventions utilised for non-recurrent projects	用於非經常性項目之政府資助	(10,897,314)	(4,790,103)
Funds utilised for other non-recurrent projects	用於其他非經常性項目之資金	(872,871)	(864,834)
Repayment of bank borrowing	償還銀行貸款	(368,038)	(364,845)
Funds received for other non-recurrent projects	從其他非經常性項目所得資金	1,058,069	984,349
Government subventions received for non-recurrent projects	從非經常性項目所得之政府撥款	<u>7,836,808</u>	<u>14,889,300</u>
Net cash (used in) from financing activities	融資活動 (動用) 所得之現金淨額	<u>(3,243,346)</u>	<u>9,853,867</u>
Net decrease in cash and cash equivalents	現金及現金等值項目淨額之減少	(30,395,189)	(1,654,750)
Cash and cash equivalents at beginning of the year	於本年初之現金及現金等值項目	<u>40,866,626</u>	<u>42,521,376</u>
Cash and cash equivalents at end of the year	於本年底之現金及現金等值項目	<u>10,471,437</u>	<u>40,866,626</u>
Total bank balances and cash represented by:	銀行結餘及現金總額折合為:		
Time deposits with original maturity over three months	原到期日逾三個月之定期存款	39,281,382	12,501,553
Cash and cash equivalents	現金及現金等值項目	<u>10,471,437</u>	<u>40,866,626</u>
		<u>49,752,819</u>	<u>53,368,179</u>

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2016 截至二零一六年三月三十一日止年度

1. ORGANISATION AND ACTIVITIES

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

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

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

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

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

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

Application of new and revised HKFRSs

The Council has applied the following amendments to HKFRSs issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") for the first time in the current year :

Amendments to HKAS 19	Defined Benefit Plans: Employee Contributions
Amendments to HKFRSs	Annual Improvements to HKFRSs 2010 - 2012 Cycle
Amendments to HKFRSs	Annual Improvements to HKFRSs 2011 - 2013 Cycle

The application of the amendments to HKFRSs in the current year has had no material impact on the Council's financial performance and positions for the current and prior years and/or on the disclosures set out in these financial statements.

1. 委員會簡介及活動

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）成立的永久性法定團體，目的是保護及促進消費者在商品、不動產及服務消費上的權益。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，目的是為消費者就依循法律途徑尋求賠償、補償及保障上，提供經濟援助。

本委員會之註冊辦事處及主要營運地點均為香港北角渣華道191號嘉華國際中心22樓。

委員會根據《稅務條例》第87條規定，獲豁免利得稅。

本財務報表以港元列出，同時，港元亦是委員會的功能貨幣。

由於委員會為非牟利機構，因此編製收入及開支賬目旨在反映機構的營運結果。

2. 採納新訂及經修訂之《香港財務報告準則》（「香港財務報告準則」）

採納新訂及經修訂之《香港財務報告準則》

本年度內，委員會已首次採納由香港會計師公會頒布的以下經修訂之《香港財務報告準則》：

《香港會計準則》第19號 （修訂本）	界定福利計劃：僱員供款
《香港財務報告準則》 （修訂本）	二零一零年至二零一二年週期頒布的《香港財務報告準則》之年度改進
《香港財務報告準則》 （修訂本）	二零一一年至二零一三年週期頒布的《香港財務報告準則》之年度改進

本年度採納經修訂的《香港財務報告準則》，對委員會於本年度及先前年度的財務表現與狀況，及/或該等財務報表所載的披露資料概無重大影響。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2016 截至二零一六年三月三十一日止年度

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

New and revised HKFRSs in issue but not yet effective

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

HKFRS 9	Financial Instruments ¹
HKFRS 15	Revenue from Contracts with Customers ¹
HKFRS 16	Leases ⁴
Amendments to HKFRS 11	Accounting for Acquisitions of Interests in Joint Operations ²
Amendments to HKAS 1	Disclosure Initiative ²
Amendments to HKAS 16 and HKAS 38	Clarification of Acceptable Methods of Depreciation and Amortisation ²
Amendments to HKFRSs	Annual Improvements to HKFRSs 2012 - 2014 Cycle ²
Amendments to HKAS 16 and HKAS 41	Agriculture: Bearer Plants ²
Amendments to HKAS 27	Equity Method in Separate Financial Statements ²
Amendments to HKFRS 10 and HKAS 28	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture ³
Amendments to HKFRS 10, HKFRS 12 and HKAS 28	Investment Entities: Applying the Consolidation Exception ²

¹ Effective for annual periods beginning on or after 1 January 2018

² Effective for annual periods beginning on or after 1 January 2016

³ Effective for annual periods beginning on or after a date to be determined

⁴ Effective for annual periods beginning on or after 1 January 2019

HKFRS 16 Leases

HKFRS 16, which upon the effective date will supersede HKAS 17 *Leases*, introduces a single lessee accounting model and requires a lessee to recognise assets and liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value. Specifically, under HKFRS 16, a lessee is required to recognise a right-of-use asset representing its right to use the underlying leased asset and a lease liability representing its obligation to make lease payments. Accordingly, a lessee should recognise depreciation of the right-of-use asset and interest on the lease liability, and also classifies cash repayments of the lease liability into a principal portion and an interest portion and presents them in the statement of cash flows. Also, the right-of-use asset and the lease liability are initially measured on a present value basis. The measurement includes non-cancellable lease payments and also includes payments to be made in optional periods if the lessee is reasonably certain to exercise an option to extend the lease, or not to exercise an option to terminate the lease. This accounting treatment is significantly different from the lessee accounting for leases that are classified as operating leases under the predecessor standard, HKAS 17.

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

已頒布但未生效之新訂及經修訂之《香港財務報告準則》

委員會並未提早採納下列已頒布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》第9號	金融工具 ¹
《香港財務報告準則》第15號	來自客戶合約的收入確認 ¹
《香港財務報告準則》第16號	租賃 ⁴
《香港財務報告準則》第11號 (修訂本)	收購合資經營權益的會計處理 ²
《香港會計準則》第1號 (修訂本)	披露動議 ²
《香港會計準則》第16號及《香港會計準則》第38號 (修訂本)	可接納的折舊及攤銷方法 ²
《香港財務報告準則》(修訂本)	二零一二年至二零一四年週期頒布的《香港財務報告準則》之年度改進 ²
《香港會計準則》第16號及《香港會計準則》第41號 (修訂本)	農業: 生產性的植物 ²
《香港會計準則》第27號 (修訂本)	獨立財務報表之權益會計法 ²
《香港財務報告準則》第10號及《香港會計準則》第28號 (修訂本)	投資者與其聯營企業及合營企業之間的資產出售或注資 ³
《香港財務報告準則》第10號、《香港財務報告準則》第12號及《香港會計準則》第28號 (修訂本)	投資實體: 豁免綜合報表的應用 ²

¹ 於二零一八年一月一日或其後開始之年度期間生效

² 於二零一六年一月一日或其後開始之年度期間生效

³ 於有待確定之日期或其後開始之年度期間生效

⁴ 於二零一九年一月一日或其後開始之年度期間生效

《香港財務報告準則》第16號「租賃」

《香港財務報告準則》第16號將於生效日期取代《香港會計準則》第17號「租賃」, 引入單一的承租人會計模式, 並要求承租人確認所有租賃期超過12個月的資產和負債, 除非相關的資產價值偏低。特別是在《香港財務報告準則》第16號下, 承租人需要確認代表其使用相關租賃資產之權利為使用權資產, 以及代表其作出租賃付款之責任為租賃負債。承租人亦需要相應地確認使用權資產的減值以及租賃負債的利息, 並將租賃負債之現金償還分為本金與利息兩部分, 在現金流量表中呈示出來。此外, 使用權資產與租賃負債最初以現值為基準測算。該測算包括不可取消的租賃付款, 以及在承租人合理地確定行使延長租賃的選擇權, 或不行使終止租賃的選擇權的情況下, 於可選期間要作出的付款。此會計處理方法與之前標準《香港會計準則》第17號下將租賃歸類為經營租賃之承租人會計的方法有重大分別。

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

HKFRS 16 Leases - continued

In respect of the lessor accounting, HKFRS 16 substantially carries forward the lessor accounting requirements in HKAS 17. Accordingly, a lessor continues to classify its leases as operating leases or finance leases, and to account for those two types of leases differently.

The Council's members will assess the impact of the application of HKFRS 16 when more detailed guidance on the application of this standard is available. For the moment, it is not practicable to provide a reasonable estimate of the effect of HKFRS 16 until a detailed review has been completed.

Other than as described above, the Council's members anticipate that the application of the new and revised HKFRSs will have no material impact on the financial statements.

3. SIGNIFICANT ACCOUNTING POLICIES

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

Income recognition

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

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

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

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

《香港財務報告準則》第16號「租賃」- 續

就出租人會計方法而言，《香港財務報告準則》第16號基本沿用了《香港會計準則》第17號中的出租人會計方法。相應地，出租人要繼續將其租賃歸類為經營租賃或融資租賃，並以不同的方式對兩類租賃進行會計處理。

委員會委員將會在獲得《香港財務報告準則》第16號之應用的更詳細指引後，評估採用該準則的影響。在現情況下，在對《香港財務報告準則》第16號作出詳細審視之前，為此準則之影響作出合理估計並不可行。

除上述內容外，委員會委員預期採納上述新訂及經修訂之《香港財務報告準則》，將不會對財務報表產生重大影響。

3. 主要會計政策

本財務報表乃按照歷史成本之基準編製。歷史成本一般根據換取貨物及服務所給予代價之公平值而釐定。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值計算，是日常營運過程中出售商品及提供服務，並在扣除折扣及銷售後退款的應收金額。

- 《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》月刊網上訂閱銷售額，於提供服務時確認。
- 《選擇》月刊的網上牌照費收入按直線法於有關許可期內確認。

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

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

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3. SIGNIFICANT ACCOUNTING POLICIES - continued

Government subventions

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

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

Capital contribution

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

Property, plant and equipment

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

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

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

Financial instruments

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions of the instrument.

Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition.

Financial assets

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

3. 主要會計政策 - 續

政府撥款

政府對經常性項目之撥款以政府撥入款項時確認。

政府對非經常性項目之撥款在與他們擬定有系統性相關成本作出配對後，確認為該期間相應的收入。

認繳資本

由香港特別行政區政府（以下簡稱「香港特區政府」）認繳的現金和資本資產以認繳資本入賬，並於適當的權益賬戶中確認。

物業、機器及設備

物業、機器及設備是以成本減累積折舊及累積減值虧損（如有）於財務狀況表中列示。

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

物業、機器及設備於處理或預期繼續使用該項資產不會帶來未來經濟利益時予以註銷。任何因物業、機器及設備的棄置或永久停用而產生的收益或虧損，會按該資產之出售收入與賬面值之間差額計算，計入收支結算表。

金融工具

金融資產及金融負債於委員會成為工具合約條文的訂約方時予以確認。

金融資產及金融負債初步以公平值計量。收購或發行金融資產及金融負債所產生的直接交易成本，將在初步確認時視乎情況在金融資產及金融負債的公平值中加入或扣除。

金融資產

委員會的金融資產劃分為貸款及應收賬款。有關分類乃根據金融資產的性質及目的，並於初步確認時釐定。所有金融資產之一般交易按交易日基準確認及註銷。金融資產之一般交易是指根據市場規則或慣例確立之時限內進行資產交付的金融資產交易。

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FOR THE YEAR ENDED 31 MARCH 2016 截至二零一六年三月三十一日止年度

3. SIGNIFICANT ACCOUNTING POLICIES - continued

Financial instruments - continued

Financial assets - continued

Effective interest method

The effective interest method is a method of calculating the amortised cost of a debt instrument 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 and cash) are carried at amortised cost using the effective interest method, less any identified impairment losses (see accounting policy on impairment on financial assets below).

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

Impairment on financial assets

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

Objective evidence of impairment could include:

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

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

3. 主要會計政策 - 續

金融工具 - 續

金融資產 - 續

實際利率法

實際利率法是計算債務工具之攤銷成本及按有關期間攤分利息收入之方法。實際利率指按財務資產預計可使用期限或較短期限（如適用），將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）準確貼現至初步確認時的賬面淨值額的所用利率。

債務工具之利息收入是按實際利率基準確認。

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。貸款及應收賬款（包括應收賬款、向員工提供的貸款及預支、消費者訴訟基金的應收款項和銀行結餘及現金）在初步確認後，會採用實際利率法以攤銷成本，進行計算，再扣除已確認的減值虧損（參閱以下有關會計政策中金融資產減值虧損條款）。

除利息極少的短期應收賬款外，利息收入按實際利率確認。

金融資產減值

金融資產評估是在每個報告期末按減值指標進行。如有客觀證據顯示，在金融資產初步確認後發生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：

- 發行人或交易對手出現重大財務困難；或
- 發生欠繳或拖欠利息或本金付款等違約行為；或
- 借款人可能面臨破產或財務重組。

就以攤銷成本列賬的金融資產而言，確認的減值虧損金額為該資產賬面值與按金融資產原本實際利率貼現的未來估計現金流量的差額。如果在隨後的期間減值虧損金額降低，而有關降低可客觀地與確認減值虧損後發生之事件相關聯，則之前已確認之減值虧損將透過收入或支出撥回，惟該資產於撥回減值該日之賬面值不可超過減值尚未確認前原有之攤銷成本。

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3. SIGNIFICANT ACCOUNTING POLICIES - continued

Financial instruments - continued

Financial liabilities

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

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

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.

Derecognition

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

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

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

3. 主要會計政策 - 續

金融工具 - 續

金融負債

金融負債是根據合約安排的性質及金融負債之定義進行分類。

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

實際利率法

實際利率法是計算金融負債之攤銷成本及按相關期間攤分利息開支之方法。實際利率是按金融負債預計限期或較短期限內(如適用),將估計未來現金支付(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)準確貼現至初步確認時之賬面淨值之利率。

利息支出按實際利率確認。

註銷

只有當從資產獲得現金流量的合約權利屆滿,或金融資產及其擁有權的幾乎全部風險及回報被轉讓予另一實體時,該金融資產會被委員會註銷。如委員會不轉讓或保留擁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此資產,並確認相關負債。

當金融資產被註銷時,該項資產的賬面值與已收與應收代價及於其他綜合收入確認並於權益中累積之累計損益總額的差額在收支結算表中確認。

當且僅當委員會責任被解除、取消或屆滿時,金融負債才會被註銷。已被註銷的金融負債的賬面值與已付和應付代價之間的差額會於收支結算表內確認。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

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3. SIGNIFICANT ACCOUNTING POLICIES - continued

Impairment on tangible assets

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

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

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

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

Leasing

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

The Council as lessee

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

Leasehold land and building

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

3. 主要會計政策 - 續

有形資產之減值

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

可收回金額為公平價值減銷售成本所得金額與使用價值中的較高者。當評估使用價值時，會採用可反映當前市場評估時間價值及該資產在未經調整未來現金流之特定風險的稅前貼現率，將估計的未來現金流量貼現為現值。

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

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

租賃

如租賃條款將擁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擁有權附帶的幾乎全部風險及回報是否已轉讓予委員會，來進行評定，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。

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3. SIGNIFICANT ACCOUNTING POLICIES - continued

Foreign currencies

In preparing the financial statements of the Council, transactions in currencies other than the functional currency (foreign currencies) are recognised at the rates of exchanges prevailing at the dates of the transactions. At the end of the reporting period, monetary items denominated in foreign currencies are retranslated at the rates prevailing at that date. Non-monetary items that are measured in terms of historical cost in a foreign currency are not retranslated.

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

Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets, which are assets that necessarily take a substantial period of time to get ready for their intended use or sale, are added to the cost of those assets until such time as the assets are substantially ready for their intended use or sale.

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

Retirement benefit costs

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

4. CAPITAL RISK MANAGEMENT

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

5. FINANCIAL INSTRUMENTS

a. Categories of financial instruments

3. 主要會計政策 - 續

外幣

在編製本委員會之財務報表時，以功能貨幣以外貨幣（外幣）進行之交易均按交易日期之適用匯率換算。於報告期完結時，以外幣計值之貨幣項目均以當日之現行匯率重新換算。按外幣過往成本計算之非貨幣項目則毋須重新換算。

貨幣項目的匯兌差額均於該期間的收支結算表內確認。

貸款成本

於收購、建設或生產取得，而須較長時間作準備作其擬定用途或出售的資產，其直接借貸費用會計入有關資產成本內，直至有關資產大致可按其擬定用途使用或出售為止。

所有其他借貸成本於發生期間在收支結算表中確認。

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

委員會的經費主要來自政府撥款。委員會委員管理該筆資金，以確保委員會能持續營運。委員會之整體策略與去年相同。

5. 金融工具

甲. 金融工具類別

		2016 二零一六年	2015 二零一五年
		HK\$ 港元	HK\$ 港元
Loans and receivables (including cash and cash equivalents)	貸款及應收款項(包括現金及現金等值項目)	52,435,554	56,383,051
Financial liabilities at amortised cost	以攤銷成本計量的金融負債	4,673,524	5,926,112

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5. FINANCIAL INSTRUMENTS - continued

b. Financial risk management objectives and policies

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

Credit risk

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

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

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

Market risk

Foreign currency risk management

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

5. 金融工具 - 續

乙. 金融風險管理目標及政策

委員會的主要金融工具包括應收賬款、向員工提供的貸款及預支、消費者訴訟基金的應收款項、銀行結餘及現金、應付賬款及有抵押銀行貸款。該等金融工具的詳情已於其各自附註中公布。與該等金融工具的有關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向僱員提供貸款及預支並未面臨重大信貸風險。

由於交易對方為具有良好信貸評級的銀行，故此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，故此因消費者訴訟基金拖欠付款而引起的信貸風險有限。

市場風險

外幣風險管理

委員會的某些交易是以下列貨幣計值，由於這些貨幣並非委員會的功能貨幣-港幣，所以委員會會面對外幣風險。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：

		Assets 資產		Liabilities 負債	
		2016 二零一六年	2015 二零一五年	2016 二零一六年	2015 二零一五年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
United States dollars	美元	99,120	105,647	-	-
Euro	歐元	<u>143,674</u>	<u>368,595</u>	<u>9,640</u>	<u>1,062,204</u>

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FOR THE YEAR ENDED 31 MARCH 2016 截至二零一六年三月三十一日止年度

5. FINANCIAL INSTRUMENTS - continued

b. Financial risk management objectives and policies - continued

Market risk - continued

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

		2016 二零一六年		2015 二零一五年	
		Increase (decrease) in foreign exchange rates	Effect on income (expenditure)	Increase (decrease) in foreign exchange rates	Effect on income (expenditure)
		外幣匯率 上升(下降)	對收入(支出) 之影響	外幣匯率 上升(下降)	對收入(支出) 之影響
			HK\$ 港元		HK\$ 港元
United States dollars	美元	3%	2,974	3%	3,169
		(3%)	(2,974)	(3%)	(3,169)
Euro	歐元	10%	13,403	10%	(69,361)
		(10%)	(13,403)	(10%)	69,361

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

Interest rate risk

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

Liquidity risk

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

Bank balances comprise of short-term deposits with an original maturity of three months or less and time deposits with an original maturity over three months.

5. 金融工具 - 續

乙. 財務風險管理目標及政策 - 續

市場風險 - 續

下表顯示委員會在報告期結束時，因外幣匯率的合理可能變化下，而產生的收入及開支變動情況。

委員會委員認為，由於年度結束時所面臨之風險並不反映全年的風險狀況，因此敏感度分析不能代表外匯之固有風險。

利率風險

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

流動資金風險

委員會營運是依靠政府撥款。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。

銀行結餘包括原定到期日為三個月或以內的短期存款，以及原定到期日超過三個月之定期存款。

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5. FINANCIAL INSTRUMENTS - continued

b. Financial risk management objectives and policies - continued

Liquidity risk - continued*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.

5. 金融工具 - 續

乙. 財務風險管理目標及政策 - 續

流動資金風險 - 續*流動性及利率表*

下列表格詳細列出了委員會非衍生金融負債的剩餘合約期限。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。

		Weighted average effective interest rate	6 months or less	6-12 months	1-5 years	Over 5 years	Total undiscounted cash flows	Carrying amounts
			加權平均實際利率	六個月或以下		六至十二個月	一至五年	超過五年
		%	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
2016	二零一六年							
Accounts payable	應付賬款	-	3,271,387	-	-	-	3,271,387	3,271,387
Secured bank borrowing	有抵押銀行貸款	1.00	<u>192,000</u>	<u>192,000</u>	<u>1,044,370</u>	-	<u>1,428,370</u>	<u>1,402,137</u>
			<u>3,463,387</u>	<u>192,000</u>	<u>1,044,370</u>	-	<u>4,699,757</u>	<u>4,673,524</u>
		Weighted average effective interest rate	6 months or less	6-12 months	1-5 years	Over 5 years	Total undiscounted cash flows	Carrying amounts
		加權平均實際利率	六個月或以下	六至十二個月	一至五年	超過五年	未貼現金流總額	賬面金額
		%	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
2015	二零一五年							
Accounts payable	應付賬款	-	4,155,937	-	-	-	4,155,937	4,155,937
Secured bank borrowing	有抵押銀行貸款	0.97	<u>192,000</u>	<u>192,000</u>	<u>1,428,370</u>	-	<u>1,812,370</u>	<u>1,770,175</u>
			<u>4,347,937</u>	<u>192,000</u>	<u>1,428,370</u>	-	<u>5,968,307</u>	<u>5,926,112</u>

c. Fair value

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

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

丙. 公平價值

金融資產及金融負債之公平價值乃根據公認定價模式，按照貼現現金流量分析而確定。

委員會委員認為，在財務報表中按攤銷成本記錄的金融資產及金融負債之賬面值與其公平值相若。

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6. NON-RECURRENT PROJECTS SUBVENTION**6. 非經常性項目撥款**

		2016 二零一六年	2015 二零一五年
		HK\$ 港元	HK\$ 港元
Consumer protection studies	保障消費者權益研究	4,896,016	2,674,440
High priority initiatives projects	優先啟動之項目	3,117,113	1,976,537
Time-limited posts	有時限職位	1,321,192	-
Upgrading and replacement of e-mail and storage system and internet security system	提升和更換電郵和儲存系統及互聯網保安系統	855,694	-
Auto-fuel market study	車用燃油市場研究	834,921	868,321
Consumer Council renovation and refurbishment	消費者委員會裝修及翻新工程	498,370	303,146
Enhancing training programme	優化培訓項目	373,800	116,625
Other projects	其他項目	<u>505,733</u>	<u>533,422</u>
		<u>12,402,839</u>	<u>6,472,491</u>

7. SALES OF CHOICE MAGAZINE

Income from sale of CHOICE Magazine, after deduction of printing, artwork, postage and promotion cost amounts to HK\$126,219 (2015: HK\$99,099).

7. 銷售《選擇》月刊

在扣除印刷、版面設計、郵遞及推廣費用後，《選擇》月刊之銷售收入為 126,219 港元 (二零一五年：99,099 港元)。

8. STAFF COSTS

Staff costs include an amount of HK\$6,978,519 (2015: HK\$7,061,027) in respect of contributions to retirement benefits scheme.

8. 員工成本

員工成本包括 6,978,519 港元 (二零一五年：7,061,027 港元) 的退休福利計劃供款。

9. NON-RECURRENT PROJECTS EXPENSES**9. 非經常性項目支出**

		2016 二零一六年	2015 二零一五年
		HK\$ 港元	HK\$ 港元
Consumer protection studies	保障消費者權益研究	4,896,016	2,674,440
High priority initiatives projects	優先啟動之項目	3,108,413	1,976,537
Time-limited posts	有時限職位	1,321,192	-
Upgrading and replacement of e-mail and storage system and internet security system	提升和更換電郵和儲存系統及互聯網保安系統	852,684	-
Auto-fuel market study	車用燃油市場研究	832,492	864,835
Enhancing training programme	優化培訓項目	373,800	116,625
Consumer Council renovation and refurbishment	消費者委員會裝修及翻新工程	192,000	-
Other projects	其他項目	<u>193,588</u>	<u>22,501</u>
		<u>11,770,185</u>	<u>5,654,938</u>

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10. PROPERTY, PLANT AND EQUIPMENT

10. 物業、機器及設備

		Leasehold land and buildings in Hong Kong under long-term lease 於香港長期租賃的租賃土地及樓宇 HK\$ 港元	Leasehold improvement 租賃物業裝修 HK\$ 港元	Office equipment 辦公室設備 HK\$ 港元	Computer equipment 電腦設備 HK\$ 港元	Furniture and fixtures 傢俬及裝置 HK\$ 港元	Motor vehicle 機動車輛 HK\$ 港元	Total 合計 HK\$ 港元
COST	成本							
At 1 April 2014	於二零一四年四月一日	62,638,435	8,045,785	2,111,767	11,486,038	909,038	247,291	85,438,354
Additions	添置	-	520,173	127,800	487,880	116,790	-	1,252,643
At 31 March 2015	於二零一五年三月三十一日	62,638,435	8,565,958	2,239,567	11,973,918	1,025,828	247,291	86,690,997
Additions	添置	-	37,360	29,802	1,334,270	-	-	1,401,432
At 31 March 2016	於二零一六年三月三十一日	<u>62,638,435</u>	<u>8,603,318</u>	<u>2,269,369</u>	<u>13,308,188</u>	<u>1,025,828</u>	<u>247,291</u>	<u>88,092,429</u>
DEPRECIATION	折舊							
At 1 April 2014	於二零一四年四月一日	11,815,445	6,778,448	1,861,164	10,561,033	788,144	247,291	32,051,525
Charge for the year	本年度支出	875,971	539,063	109,803	694,120	92,023	-	2,310,980
At 31 March 2015	於二零一五年三月三十一日	12,691,416	7,317,511	1,970,967	11,255,153	880,167	247,291	34,362,505
Charge for the year	本年度支出	875,971	495,062	76,244	541,639	84,301	-	2,073,217
At 31 March 2016	於二零一六年三月三十一日	<u>13,567,387</u>	<u>7,812,573</u>	<u>2,047,211</u>	<u>11,796,792</u>	<u>964,468</u>	<u>247,291</u>	<u>36,435,722</u>
CARRYING VALUES	賬面值							
At 31 March 2016	於二零一六年三月三十一日	<u>49,071,048</u>	<u>790,745</u>	<u>222,158</u>	<u>1,511,396</u>	<u>61,360</u>	<u>-</u>	<u>51,656,707</u>
At 31 March 2015	於二零一五年三月三十一日	<u>49,947,019</u>	<u>1,248,447</u>	<u>268,600</u>	<u>718,765</u>	<u>145,661</u>	<u>-</u>	<u>52,328,492</u>

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\$12,932,709 (2015: HK\$13,035,553) are under mortgage to secure the bank loan of the Council. All the leasehold properties are under second mortgage in favour of the Government.

上述物業、機器及設備按其可使用年期按以下年率以直線法進行折舊：

租賃土地	按租約之剩餘期限
樓宇	按其可使用期限或土地租賃之剩餘年期（以時間較短者計算）
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12,932,709港元（二零一五年：13,035,553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。

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11. 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 three (2015: three to six) monthly instalments, other amounts are repayable on demand.

12. BANK BALANCES AND CASH

Bank balances and cash comprise cash and short-term deposits with an original maturity of three months or less and time deposits of HK\$39,281,382 (2015: HK\$12,501,553) with an original maturity over three months, and carry interest at market rates which ranged from 0.6% to 1.25% (2015: 0.6% to 1.5%) 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

11. 其他金融資產

其他金融資產包括應收賬款、向員工提供的貸款及預支以及消費者訴訟基金的應收款項。該等款項不設抵押及不計利息。除向員工提供的貸款及預支將會以三期（二零一五年：三到六期）按月攤還外，其他款項皆為按要求即時索還。

12. 銀行結餘及現金

銀行結餘及現金包括現金及原定到期日為三個月或以內之短期存款，以及原定到期日超過三個月之定期存款39,281,382港元（二零一五年：12,501,553港元），其利息根據每年0.6%至1.25%之間（二零一五年：0.6%至1.5%）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款予以償還。委員會設有適當的金融風險管理政策，以確保應付款項在信貸期限內可全數支付。

14. 有抵押銀行貸款

		2016 二零一六年	2015 二零一五年
		HK\$ 港元	HK\$ 港元
Carrying amount repayable:	應償還賬面金額：		
On demand or within one year	按要求即付或一年內	371,909	368,223
More than one year, but not exceeding two years	一年以上但不超過兩年	375,575	371,867
More than two years but not more than five years	兩年以上但不超過五年	<u>654,653</u>	<u>1,030,085</u>
		1,402,137	1,770,175
Less: Amounts due within one year shown under current liabilities	減：流動負債下的一年內應付款項	<u>(371,909)</u>	<u>(368,223)</u>
		<u>1,030,228</u>	<u>1,401,952</u>

The loan which is secured by the Council's properties with carrying value of HK\$12,932,709 (2015: HK\$13,035,553) 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.

委員會以物業抵押所獲的貸款賬面值為12,932,709港元（二零一五年：13,035,553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。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2016 截至二零一六年三月三十一日止年度

15. SUBVENTIONS RECEIVED**15. 已收撥款**

		2016 <u>二零一六年</u>	2015 <u>二零一五年</u>
		HK\$ 港元	HK\$ 港元
Subventions unexpended at the end of the reporting period:	在本報告期結束時 未有動用之撥款：		
Consumer protection studies	保障消費者權益研究	5,815,544	4,393,560
Consumer Council renovation and refurbishment	消費者委員會裝修 及翻新工程	2,647,236	3,145,606
Auto-fuel market study	車用燃油市場研究	2,194,599	1,969,023
Accomplishing server virtualisation	完成伺服器虛擬化	1,600,000	1,600,000
Enhancement of computer systems	電腦系統優化	1,380,550	1,523,463
Strengthening consumer protection project	鞏固消費者權益項目	774,590	774,590
Environmental responsibility	環境責任	685,624	726,003
High priority initiatives projects	優先啟動之項目	653,260	3,796,473
Time-limited posts	有時限職位	560,108	1,881,300
Enhancing training programme	優化培訓項目	534,983	908,783
Upgrading and replacement of e-mail and storage system and internet security system	提升和更換電郵和 儲存系統及互聯 網保安系統	478,114	-
Grocery market study	雜貨市場研究	313,184	313,184
Other projects	其他項目	<u>751,634</u>	<u>865,403</u>
		<u>18,389,426</u>	<u>21,897,388</u>

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.

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，減去相關資產的折舊。

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.

17. 設備統制賬項

該款項由往年一般資金中撥出，用於購置辦公室設備、電腦設備、傢俬及裝置，並減去相關資產之折舊。

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2016 截至二零一六年三月三十一日止年度

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:

		2016 二零一六年	2015 二零一五年
		HK\$ 港元	HK\$ 港元
Online CHOICE Magazine operation reserve	網上《選擇》月刊 營運儲備	4,300,344	4,300,344
Office equipment and maintenance	辦事處設備及維修	249,026	249,026
Testing and research	測試和研究	<u>831,760</u>	<u>329,583</u>
		<u>5,381,130</u>	<u>4,878,953</u>

18. 核准項目之指定基金

於報告期完結時，現有項目為以下指定活動已撥付而未動用的資金：

19. OPERATING LEASE COMMITMENT

At the end of the reporting period, the Council had commitments for future minimum lease payments under non-cancellable operating leases in respect of rented premises which fall due within one year and two to five years amounting to HK\$1,436,557 and HK\$912,386, respectively (2015: HK\$1,273,239 and HK\$1,042,170).

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

20. RELATED PARTY TRANSACTION

The Council recharged a fee of HK\$2,003,000 (2015: HK\$2,710,000) for administrative service and office support (comprising salary costs and attributable overhead) provided to the Consumer Legal Action Fund (the "Funds") during the year. The recharge is in accordance with the provision of the Trust Deed governing the Funds and approved by both the Council and the Board of Administrators of the Funds.

19. 營運租賃承擔

於報告期結束時，委員會在不可撤銷的營運租約下，於未來一年內及二至五年，就租用物業承擔的未來最低租賃付款額分別為1,436,557港元及912,386港元（二零一五年：1,273,239港元及1,042,170港元）。

租賃之協定期限為一至兩年，且租賃期間的租金為固定租金。

20. 關聯方交易

委員會於年內收取2,003,000 港元（二零一五年：2,710,000港元），作為本年度向消費者訴訟基金（「基金」）提供管理服務和辦公室支援（包括薪金支出及相關開銷）的費用。該收費符合管限基金之信託契據中的條款規定，並經委員會與消費者訴訟基金執行委員會批核。

PRODUCT TESTING REPORTS

產品試驗報告

ELECTRICAL & ELECTRONIC GOODS 電氣及電子產品

- Air Cleaners 空氣淨化機
- Bluetooth Speakers (2 updates, total 23 models)
藍芽揚聲器 (出版2次, 共23個型號)
- Comparing the Fitness Tracker Function of
Fitness Bands and Smartwatches
運動手環及智能手錶的運動功能 * [1]
- Countertop Dual Zone Induction Cookers
座檯及嵌入式雙頭電磁爐
- Dehumidifiers 抽濕機
- eBook Readers 電子書閱讀器 * [1]
- Electric Blankets 電熱氈
- Electric Stew Pots and Soup Cookers 電燉盅及電湯煲
- External Hard Disks 外置硬碟機
- Headphones 耳筒
- Juicers 榨汁機
- LED Light Bulbs LED燈泡
- Mini Hi-Fi Systems 小型音響組合
- Smartphones (2 updates, total 43 models)
智能手機 (出版2次, 共43個型號) * [2]
- Printers 打印機
- Rechargeable Batteries for Mobiles Phones and Tablet PCs
手機及平板電腦電池
- Smartwatches 智能手錶 * [1]
- Tablet PCs (2 updates, total 18 models)
平板電腦 (出版2次, 共18個型號) * [2]
- Thermo Ventilators 浴室暖風機
- Washing Machines 洗衣機
- Wi-Fi Speakers 無線揚聲器
- Window Type Air Conditioners 窗口式冷氣機

PHOTOGRAPHIC EQUIPMENT & SOFTWARE

攝影器材及軟件

- Action Camcorders 動作攝錄機 * [1]
- Cameras (3 updates, total 31 models)
相機 (出版3次, 共31個型號) * [1]
- Internet Security Software Packages
網絡保安軟件
- Security Software Packages for Mobile Devices
流動裝置網絡保安程式

FOOD & HEALTH FOOD PRODUCTS 食物及健康食品

- Sugars Contents in Chinese Style Non-alcoholic
Beverages 中式飲品的糖含量
- Vegetables 蔬菜

PERSONAL PRODUCTS 個人用品

- Electric Toothbrushes 電動牙刷
- Permanent Hair Dyes 永久性染髮劑 * [1]
- Running Shoes 跑步鞋 * [1]

HOUSEHOLD PRODUCTS 家庭用品

- Anti-Slip Bath Mats 浴缸防滑墊
- Insulated Stainless Steel Containers for Beverages
保溫杯及保溫壺
- Double Bed Mattresses 雙人床褥
- Safety Gates for Child Protection 兒童安全門欄

AUTOMOBILE & CYCLING PRODUCTS 汽車及單車用品

- Child Car Seats 兒童汽車安全座椅

OTHERS 其他

- Raw Pet Foods 貓狗生肉糧

PRODUCT INDEPTH STUDIES AND MARKET SURVEY REPORTS 產品研究及市場調查報告

FOOD & NUTRITION 食品及營養

- Sodium and Sugars Contents in Condiments and Sauces (2 updates) 調味料的鈉和糖含量 (出版2次)
- Homemade Ice Cream 自製雪糕

HEALTH & BEAUTY 保健美容

- Antiperspirants and Deodorants 止汗劑與香體劑
- Breathing Machines for Alleviating Apnea 睡眠窒息症呼吸機
- Chinese Herbal Tea 涼茶
- Eyelash Extension 植眼睫毛
- Hand Sanitizers and Wet Wipes 消毒搓手液及濕巾
- Hearing Aids 助聽器
- Light-based Hair Removal 激光及彩光脫毛
- Oral Irrigators 家用沖牙器 * [1]
- Pest Repellents 驅蚊產品
- Problems in Purchasing Medicines Online 網購藥物的問題
- Sunscreens 防曬產品

ELECTRICAL & ELECTRONIC GOODS 電氣及電子產品

- Digital Door Locks 電子門鎖
- Revision of Mandatory Energy Efficiency Labelling Scheme 新能源效益標籤
- Ice Cream Makers 雪糕機
- Endurance and Reparability of Washing Machines 洗衣機耐用及可維修程度
- Smartwatches 智能手錶
- Robot Vacuum Cleaners 自動吸塵機械人

TOYS 玩具

- Swimming Aids and Aquatic Toys 兒童水上用品

HOUSEHOLD PRODUCTS 家庭用品

- Safe Installation of Furniture 傢俬安裝安全要訣
- Silicone Kitchenware 矽膠廚具
- Vacuum Insulated Food Jars 燜燒杯

OTHERS 其他

- Raising Pet Rabbits 飼養寵物兔

* Published in CHOICE Magazine and subsequently on Shoppmart website. Number in [] indicated number of times issued.
刊載於《選擇》月刊及「精明消費香港遊」網站。[] 括弧內數字為「精明消費香港遊」網站刊登的次數。

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

- After-sale Services of Jewelry Shops 金行及首飾店維修保養服務
- After-sale Services of Washing Machines 洗衣機維修保養服務
- Annual Supermarket Price Survey 年度超市價格調查
- Bank Savings Accounts for Children 兒童儲蓄戶口服務
- Boarding Services for Pets 寵物酒店服務
- Delivery Services and Charges of Furniture Chains 連鎖傢俬店送貨安排及收費
- Flight Booking Sites 機票服務網站
- Home Insurance Plans 家居財物保險
- Mini-warehouse Services 迷你倉儲存服務
- Package Consolidation Service Originating in the Mainland 內地網購集運到港服務
- Private Elderly Care Home Charges 私營老人院舍收費
- Rental Services of Pocket Wi-Fi 租用Wi-fi蛋服務
- Textbook Expenditure Survey 教科書購書費調查
- Textbook Price Survey 教科書價格調查
- Textbook Revision Survey 教科書改版調查
- Transaction Fees for Credit Card Dynamic Currency Conversion 信用卡動態貨幣轉換服務的手續費
- Travel Insurance Coverage for the Elderly 旅遊保險的長者保障

Indepth Studies 深入研究

- Internet Privacy 網絡私隱
- Online Group Purchase Services 網上團購服務
- Online Shopping of Fresh Foods 網上訂購鮮貨食品
- Rental Services of Bicycles 租單車服務
- Tips on Choosing Scuba Diving Courses and Travel Insurance Plans 揀選潛水課程及購買保險貼士

CONSULTATION PAPERS RESPONDED TO BY THE COUNCIL

回應諮詢文件

- Food and Environmental Hygiene Department – Proposed Regulatory Framework on Nutrition and Health Claims on Infant Formula, Follow-up Formula, and Prepackaged Foods for Infants and Young Children under the Age of 36 Months in Hong Kong (16 Apr 2015)
食物環境衛生署 – 香港供36個月以下嬰幼兒食用的嬰兒配方產品、較大嬰兒及幼兒配方產品，以及預先包裝食物的營養和健康聲稱的建議規管架構 (2015年4月16日)
- Food and Health Bureau – Voluntary Health Insurance Scheme (16 Apr 2015)
食物及衛生局 – 自願醫保計劃 (2015年4月16日)
- Financial Services and Treasury Bureau – The Second Consultation Paper for an Effective Resolution Regime for Financial Institutions in Hong Kong (20 Apr 2015)
財經事務及庫務局 – 建立一套適用於香港金融機構的有效處置機制第二階段諮詢文件 (2015年4月20日)
- Legislative Council Panel on Economic Development – Public Consultation on the Future Development of the Electricity Market in Hong Kong (6 Jun 2015)
立法會經濟事務委員會 – 香港電力市場的未來發展公眾諮詢 (2015年6月6日)
- Environment Bureau – Future Development of the Electricity Market (25 Jun 2015)
環境局 – 電力市場未來發展 (2015年6月25日)
- Hong Kong Exchanges and Clearing Ltd – Review of the ESG Reporting Guide (16 Sep 2015)
香港交易及結算所有限公司 – 檢討《環境、社會及管治報告指引》 (2015年9月16日)
- Competition Commission – Draft Leniency Policy for Undertakings Engaged in Cartel Conduct (23 Oct 2015)
競爭事務委員會 – 《為從事合謀行為之業務實體而設的寬待政策》的草擬稿 (2015年10月23日)
- Legislative Council Bills Committee – Deposit Protection Scheme (Amendment) Bill 2015 (4 Jan 2016)
立法會法案委員會 – 2015年存款保障計劃(修訂)條例草案 (2016年1月4日)
- Legislative Council Bills Committee – Financial Institutions (Resolution) Bill (19 Jan 2016)
立法會法案委員會 – 金融機構(處置機制)條例草案 (2016年1月19日)
- Legislative Council – Mandatory Provident Fund Schemes (Amendment) Bill (14 Mar 2016)
立法會 – 2015年強制性公積金計劃(修訂)條例草案 (2016年3月14日)
- Legislative Council Panel on Environmental Affairs and Agriculture, Fisheries and Conservation Department – Public Consultation on Biodiversity Strategy and Action Plan for Hong Kong (29 Mar 2016)
立法會環境事務委員會及漁農自然護理署 – 香港生物多樣性策略及行動計劃的公眾諮詢 (2016年3月29日)

15TH CONSUMER RIGHTS REPORTING AWARDS

第十五屆消費權益新聞報道獎

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Prof. WONG Yuk-shan, Chairman, the Consumer Council
消費者委員會主席黃玉山教授

Mr Philip LEUNG, Vice-Chairman, the Consumer Council
消費者委員會副主席梁光漢先生

WINNING ENTRIES 得獎名單

組別：新聞

金獎	麥當勞食材風波 邱雅錡、周婷、陳顯之、黎芷欣、卓成家	— 明報
銀獎	毀「有效日期」充新貨 莎莎賤招呢客 莫志樑	— 壹週刊
銅獎	假金騙局系列報道 劉曉楠、劉卓瑩、譚熾璧、張琦、李建人	— 星島日報
	腸癌檢查擬外判 私院先加價 最多加3成 政府明年調查收費定資助額 陳正怡、楊玉珠	— 香港經濟日報

組別：特寫

金獎	<系列報道> 4圍標集團年嚙200億 追查半年 揭全港大維修淪陷 花數十億零監管 強制驗樓半煞停 政府被轟「生仔唔養仔」黃詠慈	— 東周刊
銀獎	本刊化驗鉛超標20倍 高仿韓國化妝品熱賣 陳凱敏	— 壹週刊
銅獎	「共享經濟」系列 紀曉風	— 信報財經新聞
優異獎	Developers Squeeze out Tiny Flats Sandy Li	— South China Morning Post

組別：電視新聞

金獎	樓宇大維修圍標陷阱 鄭思思	— 有線新聞
銀獎	幼稚園報名費系列 林佑達、施樂秋	— 有線新聞
銅獎	香煙售價比煙稅便宜了！ 羅若安及無綫新聞製作組	— 電視廣播有限公司

組別：電視特寫

金獎	新聞透視：糖的疑惑 何嘉敏及新聞透視製作組	— 電視廣播有限公司
銀獎	鏗鏘集：美麗陷阱 李君萍	— 香港電台
銅獎	鏗鏘集 母親的抉擇 陳穎忻	— 香港電台
	新聞刺針 - 外傭搏炒 毛麗清	— 有線新聞

組別：電台新聞

金獎	話加就加？ 司徒博文、郭芷珊	— 香港電台
銀獎	「電費有價」 陳樂謙	— 香港電台
銅獎	稅貸 鍾兆琪、何翠萍	— 商業電台

組別：電台特寫

金獎	別樹一幟 陳業輝、彭彥翰、黃永亨	— 商業電台
銀獎	擁抱大數據時代 陳嘉駿、何翠萍	— 商業電台
銅獎	自己屋苑自己救 張璟瑩	— 香港電台

組別：新聞攝影

金獎	新盤新招 馮凱健	— 星島日報
銀獎	DR針受害者截雙腿失四指活下來 控訴不法商人逍遙法外 易仰民	— 蘋果日報
銅獎	佔中繼續自由行 黃偉強	— 星島日報
優異獎	另類購物團 蘇正謙	— 頭條日報

組別：校園學報

金獎	賣Like行業大解構 何念、趙芷欣、孫綺羚	— 香港中文大學
銀獎	Bidding a Green Farewell to Life LIN Yi-ting	— The Chinese University of Hong Kong
銅獎	屋苑維修 小業主任人魚肉 曾場琛、盧傑斯、廖嘉慧	— 香港中文大學
優異獎	商鋪售減肥禁藥 藥物辦少查 林淑恆、王詩穎、李穎彤、王曦欣	— 香港樹仁大學
	脫墨霜水楊酸超四倍 醫生：可致皮膚潰爛白血病 施海倫、王詩婷、林嘉文、陳惠恩	— 香港樹仁大學

POLL RESULTS OF TOP TEN CONSUMER NEWS (YEAR OF THE GOAT) 羊年十大消費新聞選舉結果

1	大埔劍橋護老院涉虐老 長者天台被脫光等洗澡	3,467票
2	DSC德爾斯全線結業 顧客投訴未收貨	2,889票
3	膠袋徵費全面實施 徵費細節商戶市民多不知	2,777票
4	警方打擊Uber白牌車 拘5司機及3職員	2,731票
5	加工肉被世衛列為第1類致癌物 紅肉亦被列為2A類致癌物	2,541票
6	內地客疑被影子團友圍毆不治 政府推6招打擊強迫購物	2,501票
7	「殭屍肉」 香港中轉走私銷內地	2,462票
8	7銀行非接觸式信用卡 用戶資料易被讀取 金管局責成補發新卡	2,310票
9	多人食物中毒 港禁入口洪瑞珍三文治	2,202票
10	舒適堡職員擅白碌卡 逼客買10年會籍 老闆夫婦傳被捕	1,919票

「最離譜」消費新聞

大埔劍橋護老院涉虐老 長者天台被脫光等洗澡	2,784票
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「最大快人心」消費新聞

翠湖花園天價維修 飯局商圍標 判頭認行賄	1,135票
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「最抵讚」消費新聞

競爭例生效 有利各界	1,411票
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WINNERS OF THE 17TH CONSUMER CULTURE STUDY AWARD

第十七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	界「限」	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	唔知米貴	Maryknoll Convent School (Secondary Section) 瑪利諾修院學校(中學部)
Third 季軍	風險評估	Ho Lap College (Sponsored by the Sik Sik Yuen) 可立中學(薈色園主辦)
	襪語	Lai Chack Middle School 麗澤中學
Merit Award 優異作品獎	星聲	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
The Best Topic Award 最佳選題獎	「多餘」的爸爸媽媽	SKH Chan Young Secondary School 聖公會陳融中學
Merit for the Best Topic Award 優異選題獎	風險評估	Ho Lap College (Sponsored by the Sik Sik Yuen) 可立中學(薈色園主辦)
	界「限」	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	狂人日記	Carmel Secondary School 迦密中學
Second 亞軍	商城記	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
	從奶粉廣告看兩代「虎媽」	St. Rose of Lima's College 聖羅撒書院
Third 季軍	心「稱」	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
Distinguished Award 傑出作品獎	離晒譜	GT (Ellen Yeung) College 優才(楊殷有娣)書院
Merit Award 優異作品獎	頭上的現實	Buddhist Tai Hung College 佛教大雄中學
The Best Topic Award 最佳選題獎	離晒譜	GT (Ellen Yeung) College 優才(楊殷有娣)書院
Merit for the Best Topic Award 優異選題獎	頭上的現實	Buddhist Tai Hung College 佛教大雄中學
	從前風聞有你	DMHC Siu Ming Catholic Secondary School 天主教母佑會蕭明中學
	不地道的地道	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學

Outstanding Project Award 推介作品獎

Junior Division 初級組

Topic 考察題目	School 學校
街市水魚歷險記	DMHC Siu Ming Catholic Secondary School 天主教母佑會蕭明中學
餐桌上的堅持	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學

Senior Division 高級組

Topic 考察題目	School 學校
珍貴的時光	CCC Ming Yin College 中華基督教會銘賢書院
五個變心的故事	Yan Chai Hospital Wong Wha San Secondary School 仁濟醫院王華湘中學

Commended Project Award 嘉許作品獎

Junior Division 初級組

Topic 考察題目	School 學校
「費」病	Buddhist Tai Hung College 佛教大雄中學
一定唔會再用	Ho Lap College (Sponsored by the Sik Sik Yuen) 可立中學 (喬色園主辦)
我與牙膏的約會	HKFYG Lee Shau Kee College 香港青年協會李兆基書院
沒有「你」的一個月	SKH Chan Young Secondary School 聖公會陳融中學

Senior Division 高級組

Topic 考察題目	School 學校
戀與不戀大作戰	Lai Chack Middle School 麗澤中學
貸款廣告的影響	St. Rose of Lima's College 聖羅撒書院
人有我有	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棟珊紀念中學
很想要吧？	Yan Chai Hospital Wong Wha San Secondary School 仁濟醫院王華湘中學

Special Mention Award 特別嘉許獎

Junior Division 初級組

Topic 考察題目	School 學校
炫耀	CNEC Lee I Yao Memorial Secondary School 中華傳道會李賢堯紀念中學
偷偷擦眼淚的童年回憶	Hoi Ping Chamber of Commerce Secondary School 旅港開平商會中學
街市被變「式」，低價何處求？	Ju Ching Chu Secondary School (Yuen Long) 裘錦秋中學 (元朗)
XX —— 收野啦！	Buddhist Wong Fung Ling College 佛教黃鳳翎中學
醬，太多？	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
同與不同	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
消·慾	Lai Chack Middle School 麗澤中學
偽「妝」者們	HKFYG Lee Shau Kee College 香港青年協會李兆基書院
青年光顧快餐店的原因	STFA Leung Kau Kui College 順德聯誼總會梁銜琚中學

Senior Division 高級組

Topic 考察題目	School 學校
新不如舊？	Chiu Lut Sau Memorial Secondary School 趙聿修紀念中學
Shall we buy together?	ECF Saint Too Canaan College 基督教中國佈道會聖道迦南書院
人靠衣裝 物靠包裝	Tsuen Wan Government Secondary School 荃灣官立中學
敗絮其外，金玉其中。	United Christian College 滙基書院
藝文青？偽文青。	Wa Ying College 華英中學
不打機的男人	Cognitio College (Hong Kong) 文理書院 (香港)
消費真的開心嗎？	Hotung Secondary School 何東中學
Fast Food Culture in 'Food Paradise'	St. Paul's College 聖保羅書院
「存」「消」	St. Stephen's Church College 聖士提反堂中學
打斧頭，你可以去到幾盡？	Yan Chai Hospital Wong Wha San Secondary School 仁濟醫院王華湘中學
街市歷險記	Yan Chai Hospital Wong Wha San Secondary School 仁濟醫院王華湘中學

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

Junior Division 初級組

Topic 考察題目	School 學校
「做節」攻略	ECF Saint Too Canaan College 基督教中國佈道會聖道迦南書院
我們為了優惠，出賣私隱？	STFA Cheng Yu Tung Secondary School 順德聯誼總會鄭裕彤中學
人人有餘～多餘事件簿	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
聽話的感覺	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
健康·你真係識？	Madam Lau Kam Lung Secondary School of Miu Fat Buddhist Monastery 妙法寺劉金龍中學
Difficulties encountered by non-Chinese in Chinese Restaurants	Madam Lau Kam Lung Secondary School of Miu Fat Buddhist Monastery 妙法寺劉金龍中學
偽「妝」者們	HKFYG Lee Shau Kee College 香港青年協會李兆基書院
傻的嗎？	HKFYG Lee Shau Kee College 香港青年協會李兆基書院
「咸魚白菜」也好好味	St. Paul's Secondary School 聖保祿中學

Senior Division 高級組

Topic 考察題目	School 學校
基因改造食物標籤如何影響食品選擇	TWGH Mrs Wu York Yu Memorial College 東華三院伍若瑜夫人紀念中學
環保，講得出做得到？	Yan Chai Hospital Wong Wha San Secondary School 仁濟醫院王華湘中學

Anniversary Award 周年紀念獎

Teacher 指導老師	School 學校
徐美玲老師	Buddhist Ho Nam Kam College 佛教何南金中學
袁佩敏老師	Buddhist Kok Kwong Secondary College 佛教覺光法師中學
陳國文老師	Buddhist Wong Fung Ling College 佛教黃鳳翎中學
何嘉寶老師	Buddhist Wong Fung Ling College 佛教黃鳳翎中學
沈樂宜老師	Buddhist Wong Fung Ling College 佛教黃鳳翎中學
李玉芬老師	Carmel Pak U Secondary School 迦密柏雨中學
蔡聖龍老師	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
韋秀妍副校長	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
黃永健老師	HHCKLA Buddhist Ma Kam Chan Memorial English Secondary School 香海正覺蓮社佛教馬錦燦紀念英文中學
鄭浩來老師	HKBU Affiliated School Wong Kam Fai Secondary School 香港浸會大學附屬學校王錦輝中學
陳惠良老師	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
林翠華老師	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
姜浩生老師	St. Paul's College 聖保羅書院

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

- CLP Power - Customer Consultative Group
中華電力有限公司 - 客戶諮詢小組
- Committee on Reduction of Salt and Sugar in Food
降低食物中鹽和糖委員會
- Competition Commission
競爭事務委員會
- Competition Policy Advisory Group
競爭政策諮詢委員會
- Department of Health - Pharmacy and Poisons (Listed Sellers of Poisons) Committee
衛生署 - 藥劑業及毒藥 (列載毒藥銷售商) 委員會
- Department of Justice - Public Education and Publicity Sub-committee
律政司 - 公眾教育及宣傳小組委員會
- Department of Justice - Steering Committee on Mediation
律政司 - 調解工作小組
- Department of Justice - Working Group on Class Actions
律政司 - 集體訴訟工作小組
- 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 of the e-Textbook Market Development Scheme
教育局 - 電子教科書市場開拓計劃遴選、質素保證和檢討督導委員會
- Electrical & Mechanical Services Department - Appeal Board Panel Electricity Ordinance (Cap. 406)
機電工程署 - 上訴委員會(電力條例第四百零六章)
- Electrical and 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 and Mechanical Services Department - Electrical Safety Advisory Committee
機電工程署 - 電氣安全諮詢委員會
- Electrical and Mechanical Services Department - Lift and Escalator Safety Advisory Committee
機電工程署 - 升降機及自動梯安全諮詢委員會
- Electrical and Mechanical Services Department - Task Force on the Voluntary Energy Efficiency Labelling Scheme
機電工程署 - 自願性能源效益標籤計劃工作小組
- Electrical and Mechanical Services Department - Task Force on the Review of Grading Standards under the Mandatory Energy Efficiency Labelling Scheme
機電工程署 - 強制性能源效益標籤計劃分級標準檢討專案小組
- Estate Agents Authority
地產代理監管局
- Estate Agents Authority - Finance and Strategic Development
地產代理監管局 - 財務及策略發展委員會
- Estate Agents Authority - Licensing Committee
地產代理監管局 - 牌照委員會
- Estate Agents Authority - Practice and Examination Committee
地產代理監管局 - 執業及考試委員會
- Food and Health Bureau - Committee on Improving Supply Chain of Powdered Formula
食物及衛生局 - 配方粉供應鏈委員會
- Food and Health Bureau - Expert Committee on Food Safety
食物及衛生局 - 食物安全專家委員會
- Food and Health Bureau - 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 - 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 Physical and Mechanical Testing
香港認可處 - 物理及機械測試工作小組
- Hong Kong Accreditation Service - Working Party on Accreditation of Product Certification Bodies
香港認可處 - 產品認證機構認可計劃工作小組

- Hong Kong Council for Testing and Certification - Panel on Promoting Testing and Certification Services in Food Trade
香港檢測和認證局 - 食品檢測和認證服務推廣委員會
- Hong Kong Deposit Protection Board - Advisory Panel on Communication and Public Education
香港存款保障委員會 - 傳訊與教育小組
- The Hong Kong Federation of Insurers - Appeals Tribunal
香港保險業聯會 - 上訴裁判處
- Hong Kong Federation of Insurers - Insurance Agents Registration Board
香港保險業聯會 - 保險業代理登記委員會
- Hong Kong Internet Registration Corporation Limited - Consultative and Advisory Panel
香港互聯網註冊管理有限公司 - 諮詢委員會
- Hong Kong Mediation Accreditation Association Limited - Council Membership
香港調解資歷評審協會有限公司 - 委員會會員
- Hong Kong Monetary Authority - Banking Consumer Education Taskforce
香港金融管理局 - 銀行消費者教育工作小組
- Hong Kong Monetary Authority - Deposit-taking Companies Advisory Committee
香港金融管理局 - 接受存款公司諮詢委員會
- The Hong Kong Mortgage Corporation - Board of Directors
香港按揭證券有限公司 - 董事局成員
- Innovation and Technology Commission - Panel on Promoting Testing and Certification Services in Jewellery Trade
創新科技署 - 推動珠寶行業檢測和認證服務小組
- Insurance Claims Complaints Bureau - Insurance Claims Complaints Panel
保險索償投訴局 - 保險索償投訴委員會
- Investor Education Centre - Advisory Committee
投資者教育中心 - 諮詢委員會
- Judiciary - Advisory Group of the Working Party on Review of Solicitors' Hourly Rates for Party and Party Taxation
司法機構 - 按「訴訟各方對評基準」評定訟費的每小時律師收費率之檢討工作小組的顧問小組
- Judiciary - Chief Justice's Working Party on Review of Solicitors' Hourly Rates for Party and Party Taxation
首席法官按「訴訟各方對評基準」評定訟費時律師的每小時收費率之檢討工作小組
- Land Registry - Land Titles Ordinance Steering Committee
土地註冊處 - 土地業權條例督導委員會
- Law Reform Commission - Sub-committee on Periodical Payments for Future Pecuniary Loss in Personal Injury Cases
法律改革委員會 - 人身傷害個案中按期支付未來金錢損失賠款小組委員會
- Office of the Commissioner of Insurance - Insurance Advisory Committee
保險業監理處 - 保險業諮詢委員會
- Office of the Communications Authority - Radio Spectrum and Technical Standards Advisory Committee
通訊事務管理局辦公室 - 無線電頻譜及技術標準諮詢委員會
- Office of the Communications Authority - Telecommunications Regulatory Affairs Advisory Committee
通訊事務管理局辦公室 - 電訊規管事務諮詢委員會
- Office of the Communications Authority - Telecommunications Users and Consumers Advisory Committee
通訊事務管理局辦公室 - 電訊服務用戶及消費者諮詢委員會
- Office of the Solicitor-General, Department of Justice, Legal Policy Division - Costs Committee under Section 74 of the Legal Practitioners Ordinance (Cap. 159)
法律政策專員辦公室 律政司 法律政策科 - 香港法例(第159章) 法律執業者條例第74條 事務費委員會
- Official Receiver's Office - Services Advisory Committee
破產管理署 - 服務諮詢委員會
- Quality Taxi Services Steering Committee
優質的士服務督導委員會
- Securities and Futures Commission - Products Advisory Committee
證券及期貨事務監察委員會 - 產品諮詢委員會
- Steering Committee on Review of Hospital Authority
醫院管理局檢討督導委員會
- 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
- Water Supplies Department - Task Force on Voluntary Water Efficiency Labelling Scheme
水務署 - 用水效益標籤計劃工作小組