

# 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	Ms Anna WU Hung-yuk, GBS, JP 胡紅玉女士，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. K C CHAN, GBS, JP 陳家強教授，金紫荊星章，太平紳士
2007.07 – 2012.06	Prof. 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	Ms Anna WU Hung-yuk, GBS, JP 胡紅玉女士，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

### Chairman 主席

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

### Vice Chairman 副主席

Mr Philip LEUNG Kwong-hon 梁光漢先生

### Members 委員

Ms Linda CHAN Ching-fan, SC 陳靜芬資深大律師  
Mr Samuel CHAN Ka-yan, JP 陳家殷大律師，太平紳士  
Dr Jason CHAN Kai-yue 陳繼宇博士  
Mr Clement CHAN Kam-wing 陳錦榮先生  
Ms Grace CHAN Man-ye 陳文宜女士  
Ms Jo Jo CHAN Shuk-fong 陳淑芳女士  
Ms Amy FUNG Dun-mi, MH 馮丹媚女士，榮譽勳章  
The Hon Steven HO Chun-yin, BBS  
何俊賢議員，銅紫荊星章  
Mr Marvin HSU Tsun-fai 徐晉暉先生  
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 施永青先生，太平紳士  
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, MH 黃舒明女士，榮譽勳章  
Mr Kent WONG Siu-kee 黃紹基先生

### Co-opted Members 增選委員

Ms Eliza CHAN 陳芝瑛女士 ( since由2016.06.01 )  
Mr CHAN Ka-kui, BBS, JP 陳家駒先生，銅紫荊星章，太平紳士  
Mr CHANG Kwong-tak 張廣德校長 ( since由2016.06.01 )  
Mr Thomas CHENG Kin-hon, MH 鄭建韓先生，榮譽勳章  
Mr John CHIU Chi-yeung, JP 趙志洋先生，太平紳士  
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, SBS, JP  
林濬先生，銀紫荊星章，太平紳士 ( since由2016.07.04 )  
Dr LAW Cheung-kwok 羅祥國博士  
Mr LEUNG Chun-kit 梁俊傑校長 ( since由2016.06.01 )  
Dr LO Pui-yin 羅沛然大律師  
Ms Bonnie NG Hoi-lam 吳凱霖女士  
Mr Gabriel PANG 彭子傑先生 ( since由2016.06.01 )  
Prof. James SHE 許丕文教授 ( up to至2017.03.31 )  
Ms Clara SHEK 石嘉麗女士 ( up to至2017.03.31 )  
Prof. Nora TAM Fung-ye, BBS, JP  
譚鳳儀教授，銅紫荊星章，太平紳士  
Mr Tony TANG Kwok-wai 鄧國偉先生 ( since由2016.06.01 )  
Mrs Susanna TSOI LAI Yuet-sum, MH  
蔡黎悅心女士，榮譽勳章 ( since由2016.06.01 )  
Dr Michael TSUI Fuk-sun 徐福榮醫生  
Mr WONG Kam-leung 黃錦良校長 ( since由2016.06.01 )  
Ms WONG Mei-ling 王美玲女士 ( since由2016.06.01 )  
Mr Alvin WONG Tak-wai 黃德偉先生  
Dr Max WONG Wai-lun 王慧麟博士  
Ms Cecilia WOO Lee-wah 鄔莉華律師  
Dr Eunice YIM Pui-yu 嚴沛瑜博士 ( since由2016.06.01 )

# MEMBERSHIP OF THE COMMITTEES, WORKING GROUPS AND ADVISORY GROUP

## 小組委員

### Staff & Finance Committee

#### 人事及財務小組

##### Chairman 主席

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

##### Vice Chairman 副主席

Mr Philip LEUNG Kwong-hon 梁光漢先生

##### Members 委員

Ms Linda CHAN Ching-fan, SC 陳靜芬資深大律師  
Mr Clement CHAN Kam-wing 陳錦榮先生  
Ms Amy FUNG Dun-mi, MH 馮丹媚女士，榮譽勳章  
Prof. WONG Kam-fai, MH 黃錦輝教授，榮譽勳章  
Mr Kent WONG Siu-kee 黃紹基先生

### Audit Committee 審核小組

##### Convenor 召集人

Mr Clement CHAN Kam-wing 陳錦榮先生

##### Members 委員

Mr Ambrose LAM San-keung, JP 林新強律師，太平紳士  
Dr Karen SHUM Hau-yan 沈孝欣醫生

##### Co-opted Member 增選委員

Ms Cecilia WOO Lee-wah 鄺莉華律師

### Competition Policy Committee

#### 競爭政策研究小組

##### Chairman 主席

Mr Samuel CHAN Ka-yan, JP  
陳家殷大律師，太平紳士 ( up to至2016.05.19 )

Ms Linda CHAN Ching-fan, SC  
陳靜芬資深大律師 ( since由2016.05.20 )

##### Vice Chairman 副主席

Ms Linda CHAN Ching-fan, SC  
陳靜芬資深大律師 ( up to至2016.05.19 )

Mr Ambrose LAM San-keung, JP  
林新強律師，太平紳士 ( since由2016.05.20 )

### Members 委員

Mr Samuel CHAN Ka-yan, JP  
陳家殷大律師，太平紳士 ( since由2016.05.20 )

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

Mr Marvin HSU Tsun-fai 徐晉暉先生

Mr Ambrose LAM San-keung, JP  
林新強律師，太平紳士 ( up to至2016.05.19 )

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

Mr SHIH Wing-ching, JP 施永青先生，太平紳士

### Co-opted Members 增選委員

Mr Thomas CHENG Kin Hon, MH 鄭建韓先生，榮譽勳章

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

Dr LAW Cheung-kwok 羅祥國博士

Dr LO Pui-yin 羅沛然大律師

### Legal Protection Committee

#### 法律保障事務小組

##### Chairman 主席

Mr Samuel CHAN Ka-yan, JP 陳家殷大律師，太平紳士

##### Vice Chairman 副主席

Ms Linda CHAN Ching-fan, SC 陳靜芬資深大律師

##### Members 委員

Mr Clement CHAN Kam-wing 陳錦榮先生

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

Mr SHIH Wing-ching, JP 施永青先生，太平紳士

##### Co-opted Members 增選委員

Mr Tony TANG Kwok-wai  
鄧國偉先生 ( since由2016.06.01 )

Mr Alvin WONG Tak-wai 黃德偉先生

## Publicity & Community Relations Committee

### 宣傳及社區關係小組

#### Chairman 主席

Prof. Michael HUI King-man 許敬文教授

#### Vice Chairman 副主席

Mr Philip LEUNG Kwong-hon 梁光漢先生

#### Members 委員

Dr Jason CHAN Kai-yue 陳繼宇博士

Mr Clement CHAN Kam-wing 陳錦榮先生

Ms Grace CHAN Man-yeet 陳文宜女士

Ms Jo Jo CHAN Shuk-fong 陳淑芳女士

Ms Amy FUNG Dun-mi, MH 馮丹媚女士，榮譽勳章

Mr Keith LIE Kin-fu 李健虎先生

Prof. Angela NG Lai-ping 吳麗萍教授

#### Co-opted Members 增選委員

Ms Clara SHEK 石嘉麗女士 ( up to至2017.03.31 )

Dr Max WONG Wai-lun 王慧麟博士

## Research & Testing Committee

### 研究及試驗小組

#### Chairman 主席

Prof. WONG Kam-fai, MH 黃錦輝教授，榮譽勳章

#### Vice Chairman 副主席

Dr Karen SHUM Hau-yan 沈孝欣醫生

#### Members 委員

Mr Clement CHAN Kam-wing 陳錦榮先生

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

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

Mr Philip LEUNG Kwong-hon 梁光漢先生

Dr Raymond LEUNG Siu-hong 梁少康博士

Ms WONG Shu-ming, MH 黃舒明女士，榮譽勳章

Mr Kent WONG Siu-kee 黃紹基先生

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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-yeet, BBS, JP

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 Alvin WONG Tak-wai 黃德偉先生

## Trade Practices and Consumer Complaints Review Committee

### 商營手法研究及消費者投訴審查小組

#### Chairman 主席

Prof. Angela NG Lai-ping 吳麗萍教授

#### Vice Chairman 副主席

Prof. Michael HUI King-man 許敬文教授

#### Members 委員

Mr Samuel CHAN Ka-yan, JP 陳家殷大律師，太平紳士

Dr Jason CHAN Kai-yue 陳繼宇博士

Ms Grace CHAN Man-yeet 陳文宜女士

Ms Amy FUNG Dun-mi, MH 馮丹媚女士，榮譽勳章

Mr Marvin HSU Tsun-fai 徐晉暉先生

Mr Kevin LAM Sze-cay 林詩棋先生

Mr Kent WONG Siu-kee 黃紹基先生

#### Co-opted Member 增選委員

Ms Bonnie NG Hoi-lam 吳凱霖女士

## IT Expert Advisory Group

### 資訊科技專家諮詢小組

#### Convenor 召集人

Mr Philip LEUNG Kwong-hon 梁光漢先生

#### Members 委員

Dr Jason CHAN Kai-yue 陳繼宇博士

Mr Keith LIE Kin-fu 李健虎先生

Prof. WONG Kam-fai, MH 黃錦輝教授，榮譽勳章

#### 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 許丕文教授 ( up to至2017.03.31 )

## Preliminary Working Group on Class Actions

### 集體訴訟初步研究工作小組

#### Chairman 主席

Mr Ambrose HO, SBS, SC, JP (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

#### Member 委員

Mr Kevin LAM Sze-cay  
(CLAF Management Committee Member)  
林詩棋先生 (消費者訴訟基金管理委員會成員)

#### CLAF Management Committee Members 消費者訴訟基金管理委員會成員

Mr Alex LAI Ting-hong 黎庭康律師

Mr Kenneth WONG Wing-yan 黃永恩律師  
( up to至2016.12.05 )

## 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

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

#### Members 委員

Ms Amy FUNG Dun-mi, MH 馮丹媚女士，榮譽勳章  
Prof. Michael HUI King-man 許敬文教授

#### Co-opted Member 增選委員

Mr Daniel C. LAM, SBS, JP  
林濬先生，銀紫荊星章，太平紳士 ( since由2016.07.04 )

## 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-ye, BBS, JP  
譚鳳儀教授，銅紫荊星章，太平紳士

## Advisory Committee on Consumer Education for Primary Schools ( since 2016.06.01 )

### 小學消費教育諮詢委員會 ( 由 2016.06.01 )

#### Chairman 主席

Ms Amy FUNG Dun-mi, MH  
馮丹媚女士，榮譽勳章 ( since由2016.06.01 )

#### Member 委員

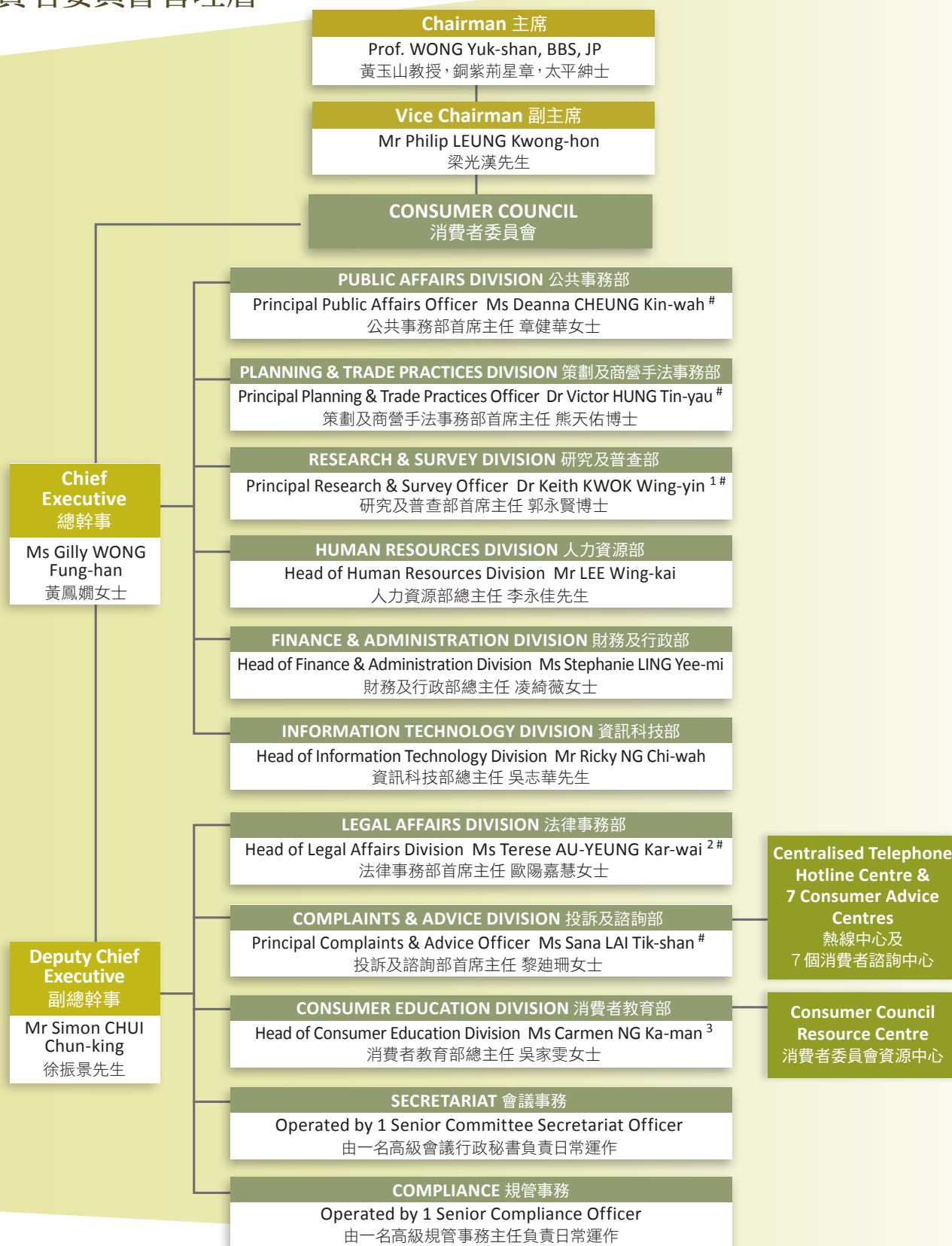
Mr Keith LIE Kin-fu  
李健虎先生 ( since由2016.06.01 )

#### Co-opted Members 增選委員

Ms Eliza CHAN 陳芝瑛女士 ( since由2016.06.01 )  
Mr CHANG Kwong-tak 張廣德校長 ( since由2016.06.01 )  
Mr LEUNG Chun-kit 梁俊傑校長 ( since由2016.06.01 )  
Mr Gabriel PANG 彭子傑先生 ( since由2016.06.01 )  
Mrs Susanna TSOI LAI Yuet-sum, MH  
蔡黎悅心女士，榮譽勳章 ( since由2016.06.01 )  
Mr WONG Kam-leung 黃錦良校長 ( since由2016.06.01 )  
Ms WONG Mei-ling 王美玲女士 ( since由2016.06.01 )  
Dr Eunice YIM Pui-yu 嚴沛瑜博士 ( since由2016.06.01 )

# MANAGEMENT TEAM OF THE CONSUMER COUNCIL

## 消費者委員會管理層



<sup>1</sup> **Principal Research & Survey Officer 研究及普查部首席主任**  
Ms Rosa WONG Wan-ming 黃蘊明女士 ( up to 至 2017.07.22 )  
Dr Keith KWOK Wing-yin 郭永賢博士 ( designate 候任 - 2016.10.24;  
formal appointment 正式委任 - 2017.06.08 )

<sup>2</sup> **Head of Legal Affairs Division 法律事務部首席主任**  
Mr Eddie NG Yick-hung 吳奕鴻先生 ( up to 至 2016.10.14 )  
Ms Shirley CHAN Sze-ki 陳思琦女士 ( 2016.11.21 – 2017.05.31 )  
Ms Terese AU-YEUNG Kar-wai 歐陽嘉慧女士 ( since 由 2017.08.17 )

<sup>3</sup> **Head of Consumer Education Division 消費者教育部總主任**  
Mr WONG Koon-shing 王冠成先生 ( up to 至 2016.07.19 )  
Ms Carmen NG Ka-man 吳家雯女士 ( since 由 2016.12.15 )

**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

# 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)

### Opinion

We have audited the financial statements of Consumer Council (the "Council") set out on pages 72 to 91, which comprise the statement of financial position as at 31 March 2017, and the income and expenditure statement, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the state of the Council's affair as at 31 March 2017, and of its deficit and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

### Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSA") issued by the HKICPA. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Council in accordance with the HKICPA's Code of Ethics for Professional Accountants (the "Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Other Information

The Council's members are responsible for the other information. The other information comprises the information included in the annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Responsibilities of Council's Members 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 HKFRSs issued by the HKICPA, and for such internal control as the Council's members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Council's members are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council's members either intend to liquidate the Council or to cease operations, or have no realistic alternative but to do so.

The Council's members are responsible for overseeing the Council's financial reporting process.

## 致消費者委員會委員

(根據《消費者委員會條例》在香港成立)

### 意見

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72頁至第91頁的財務報表,包括於二零一七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,以及財務報表附註(包括主要會計政策概要)。

我們認為,上述財務報表均已根據香港會計師公會頒布的《香港財務報告準則》,真實而公平地反映委員會於二零一七年三月三十一日的事務狀況以及委員會截至該日止年度的虧損及現金流量。

### 意見的基礎

我們已根據香港會計師公會頒布之香港審核準則進行審計。我們在該等準則下承擔之責任於本報告「核數師就審核財務報表承擔之責任」一節中進一步闡述。根據香港會計師公會之《專業會計師道德守則》(以下簡稱「守則」),我們獨立於委員會,且我們已按照守則履行其他道德責任。我們相信,我們所獲得的審核證據能充分及適當地為我們的意見提供依據。

### 其他資料

委員會委員須對其他資料負責。其他資料包括年報所載的資料,但不包括財務報表及我們就此編製的核數師報告。

我們對財務報表的意見不涵蓋其他資料,我們亦不對該等其他資料發表任何形式的鑒證結論。

就我們對財務報表的審核而言,我們的責任是閱讀其他資料,在此過程中,考慮其他資料是否與有關財務報表或我們在審核過程中所瞭解的情況存在重大抵觸或者似乎存在重大錯誤陳述的情況。基於我們已執行的工作,如果我們認為其他資料存在重大錯誤陳述,我們須報告該事實。在此方面,我們沒有任何須報告之事項。

### 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控制,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。

在編製綜合財務報表時,委員會委員負責評估委員會持續經營的能力,並在適用情況下披露與持續經營有關的事項,以及使用持續經營為會計基礎,除非委員會委員有意將委員會清盤或停止經營,或別無其他實際的替代方案。

委員會委員負責監督委員會的財務報告流程。

# INDEPENDENT AUDITOR'S REPORT 獨立核數師報告書

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

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes 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. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSA's, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- Obtain an understanding of internal control relevant to the audit 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;
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the members;
- Conclude on the appropriateness of the members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern; and
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with Council's members regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**Deloitte Touche Tohmatsu**  
Certified Public Accountants  
Hong Kong  
7 August 2017

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)

## 核數師就審核財務報表承擔之責任

我們的目標是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並按照議定的聘用條款，僅向委員會出具納入我們意見的核數師報告，除此之外，本報告並無其他目的。我們不會就本報告的內容向任何其他人士負責或承擔任何法律責任。合理保證屬高度保證，但不能保證按照香港審核準則進行的審核，在某一重大錯誤陳述存在時總能發現。錯誤陳述可由欺詐或錯誤引起，如果合理預期它們單獨或匯總起來可能影響財務報表使用者依賴此等財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

在根據《香港審核準則》進行審核的過程中，我們於整個審核過程中運用專業判斷，並抱持專業懷疑態度。我們亦：

- 識別及評估財務報表由於欺詐或錯誤而導致之重大錯誤陳述風險，設計及執行審核程序以應對該等風險，以及獲取充分及適當審核憑證為我們的意見提供基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述或僭越內部控制，故因未能發現欺詐而導致之重大錯誤陳述風險高於因未能發現錯誤而導致之重大錯誤陳述風險；
- 瞭解有關審核之內部控制，以設計在各類情況下適當之審核程序，但並非旨在對委員會內部控制之成效發表意見；
- 評估委員所採用會計政策之恰當性及作出會計估計及相關披露之合理性；
- 總結委員採用持續經營會計基礎是否恰當，並根據已獲得的審核憑證，總結是否存在重大不明朗因素涉及可能令委員會之持續經營能力嚴重成疑之事件或情況。倘我們得出結論認為存在重大不明朗因素，我們須於核數師報告中提請使用者注意財務報表內之相關披露，或倘相關披露不足，則修訂我們的意見。我們的結論以截至核數師報告日期所獲得的審核憑證為基礎。然而，未來事件或情況可能導致委員會不再持續經營；及
- 評估財務報表（包括披露）之整體列報方式、結構及內容，以及財務報表是否中肯反映相關交易和事項。

我們與委員溝通（其中包括）審核工作之計劃範圍、時間安排及重大審核發現，包括我們於審核期間識別出內部控制之任何重大缺陷。

**德勤·關黃陳方會計師行**  
執業會計師  
香港  
二零一七年八月七日



## INCOME AND EXPENDITURE STATEMENT 收支結算表

FOR THE YEAR ENDED 31 MARCH 2017 截至二零一七年三月三十一日止年度

		NOTES 附註	2017 二零一七年 HK\$ 港元	2016 二零一六年 HK\$ 港元
<b>Income</b>	<b>收入</b>			
Government subvention	政府撥款		105,761,000	101,452,000
Non-recurrent projects subvention	非經常性項目撥款	6	10,471,867	12,402,839
Sales of "Choice" magazine	銷售「選擇」月刊	7	2,455,573	2,211,074
Administrative service income	行政服務收入	20	1,822,000	2,003,000
Interest on bank deposits	銀行存款利息		509,238	344,488
Sundry income	雜項收入		418,633	427,705
			<u>121,438,311</u>	<u>118,841,106</u>
Less:	減：			
<b>Expenditure</b>	<b>支出</b>			
Staff costs	員工成本	8	89,292,248	84,244,153
Non-recurrent projects expenses	非經常性項目支出	9	9,045,390	11,770,185
Testing and research	測試和研究		6,556,555	4,908,104
Office accommodation and related expenses	辦事處及相關費用		4,611,608	4,415,604
Depreciation for property, plant and equipment	物業、機器及設備的折舊		3,171,607	2,073,217
Production and marketing cost of "Choice" magazine	《選擇》月刊的出版及推廣費		2,347,609	2,084,855
Office equipment and maintenance	辦事處設備及維修		2,209,356	2,136,648
Consumer international membership fees	國際消費者聯會會員會費		667,955	487,165
Consumer education	消費者教育		581,182	468,767
Publicity and public relations	宣傳及公關		431,526	511,864
International conferences and duty visits	國際會議和外訪		256,198	384,265
Auditor's remuneration	核數師酬金		164,000	159,000
Council member expenses	委員會委員開支		40,200	49,400
Interest expense on secured bank borrowing	有抵押銀行貸款利息支出		13,493	15,961
Other administrative expenses	其他行政費用		3,528,688	4,137,766
			<u>122,917,615</u>	<u>117,846,954</u>
<b>(Deficit) surplus for the year</b>	<b>本年度(虧損)盈餘</b>		<u>(1,479,304)</u>	<u>994,152</u>

## STATEMENT OF FINANCIAL POSITION 財務狀況表

AT 31 MARCH 2017 於二零一七年三月三十一日

		NOTES 附註	2017 二零一七年 HK\$ 港元	2016 二零一六年 HK\$ 港元
<b>Non-current assets</b>	<b>非流動資產</b>			
Property, plant and equipment	物業、機器及設備	10	<u>53,265,719</u>	<u>51,656,707</u>
<b>Current assets</b>	<b>流動資產</b>			
Debtors, deposits and prepayments	應收賬款、按金及預付款項	11	1,808,419	2,288,029
Loans and advances to staff	提供予員工的貸款及預支	11	26,195	34,199
Amount due from Consumer Legal Action Fund	消費者訴訟基金的應收款項	11	1,822,000	2,003,000
Bank balances and cash	銀行結餘及現金	12	<u>51,985,186</u>	<u>49,752,819</u>
			<u>55,641,800</u>	<u>54,078,047</u>
<b>Current liabilities</b>	<b>流動負債</b>			
Subscriptions received in advance	預收訂閱費用		920,717	935,859
Accounts payable and accrued charges	應付賬款及應計費用	13	5,482,200	3,798,687
Provision for untaken leaves	未放取之有薪年假撥備		5,393,917	5,211,367
Secured bank borrowing	有抵押銀行貸款	14	373,730	371,909
Subventions received	已收撥款	15	<u>21,561,081</u>	<u>18,389,426</u>
			<u>33,731,645</u>	<u>28,707,248</u>
<b>Net current assets</b>	<b>流動資產淨值</b>		<u>21,910,155</u>	<u>25,370,799</u>
<b>Total assets less current liabilities</b>	<b>資產總值減流動負債</b>		<u>75,175,874</u>	<u>77,027,506</u>
<b>Non-current liability</b>	<b>非流動負債</b>			
Secured bank borrowing	有抵押銀行貸款	14	<u>657,900</u>	<u>1,030,228</u>
			<u>74,517,974</u>	<u>75,997,278</u>
<b>Representing:</b>	<b>折合：</b>			
Leasehold property control account	租賃物業統制賬項	16	48,558,761	49,861,793
Equipment control account	設備統制賬項	17	4,706,958	1,794,914
Designated fund for approved projects	核准項目之指定基金	18	4,594,368	5,381,130
Accumulated surplus	累積盈餘		<u>16,657,887</u>	<u>18,959,441</u>
			<u>74,517,974</u>	<u>75,997,278</u>

The financial statements on pages 72 to 91 were approved and authorised for issue by the members of Consumer Council on 7 August 2017 and are signed on its behalf by :

載於第 72 至 91 頁的財務報表已於二零一七年八月七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 2017 截至二零一七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 (Note 16) (附註 16)	Equipment control account 設備 統制賬項 HK\$ 港元 (Note 17) (附註 17)	Designated fund for approved projects 核准項目之 指定基金 HK\$ 港元 (Note 18) (附註 18)	Accumulated surplus 累積 盈餘 HK\$ 港元	Total 總額 HK\$ 港元
At 1 April 2015	於二零一五年四月一日	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	49,861,793	1,794,914	5,381,130	18,959,441	75,997,278
Deficit for the year	本年度虧損	-	-	-	(1,479,304)	(1,479,304)
Current year addition	本年度增加金額	-	4,780,619	1,661,019	(6,441,638)	-
Current year utilisation	本年度使用金額	<u>(1,303,032)</u>	<u>(1,868,575)</u>	<u>(2,447,781)</u>	<u>5,619,388</u>	-
At 31 March 2017	於二零一七年三月三十一日	<u>48,558,761</u>	<u>4,706,958</u>	<u>4,594,368</u>	<u>16,657,887</u>	<u>74,517,974</u>

## STATEMENT OF CASH FLOWS 現金流量表

FOR THE YEAR ENDED 31 MARCH 2017 截至二零一七年三月三十一日止年度

		2017 二零一七年 HK\$ 港元	2016 二零一六年 HK\$ 港元
<b>Operating activities</b>	<b>營運活動</b>		
(Deficit) surplus for the year	年度(虧損)盈餘	(1,479,304)	994,152
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	(1,267,747)	(632,654)
Interest expense	利息支出	13,493	15,961
Depreciation for property, plant and equipment	物業、機器及設備的折舊	3,171,607	2,073,217
Interest income	利息收入	(509,238)	(344,488)
Operating cash flows before movements in working capital	營運資金變動前之經營現金流量	(71,189)	2,106,188
Decrease (increase) in debtors, deposits and prepayments	應收賬款、按金及預付款項之減少(增加)	479,610	(587,332)
Decrease in amount due from Consumer Legal Action Fund	消費者訴訟基金應收款項之減少	181,000	707,000
Decrease in subscriptions received in advance	預收訂閱費之減少	(15,142)	(903)
Increase (decrease) in accounts payable and accrued charges	應付賬款及應計費用之增加(減少)	1,683,513	(1,636,559)
Increase in provision for untaken leaves	未放取之有薪年假撥備之增加	182,550	100,421
<b>Cash generated from operations</b>	<b>營運活動所得之現金額</b>	2,440,342	688,815
Interest paid	已付利息	(13,493)	(15,961)
<b>Net cash from operating activities</b>	<b>營運活動所得之現金淨額</b>	2,426,849	672,854
<b>Investing activities</b>	<b>投資活動</b>		
Purchase of property, plant and equipment	購置物業、機器及設備	(4,780,619)	(1,401,432)
New loans and advances to staff	向員工提供之新貸款及預支	(59,139)	(102,597)
Repayments of loans and advances from staff	員工付還的貸款及預支	67,147	114,673
Placement in time deposits with original maturity over three months	存入到期日逾三個月之定期存款	(6,367,271)	(31,779,829)
Withdrawal of time deposits with original maturity over three months	提取到期日逾三個月之定期存款	9,238,965	5,000,000
Interest received	已收利息	509,238	344,488
<b>Net cash used in investing activities</b>	<b>用於投資活動之現金淨額</b>	(1,391,679)	(27,824,697)
<b>Financing activities</b>	<b>融資活動</b>		
Government subventions utilised for non-recurrent projects	用於非經常性項目之政府撥款	(7,554,605)	(10,897,314)
Funds utilised for other non-recurrent projects	用於其他非經常性項目之資金	(1,008,394)	(872,871)
Repayment of bank borrowing	償還銀行貸款	(370,507)	(368,038)
Funds received for other non-recurrent projects	從其他非經常性項目所得之資金	1,098,390	1,058,069
Government subventions received for non-recurrent projects	從非經常性項目所得之政府撥款	11,904,007	7,836,808
<b>Net cash from (used in) financing activities</b>	<b>融資活動所得(動用)之現金淨額</b>	4,068,891	(3,243,346)
<b>Net increase (decrease) in cash and cash equivalents</b>	<b>現金及現金等值項目淨額之增加(減少)</b>	5,104,061	(30,395,189)
<b>Cash and cash equivalents at beginning of the year</b>	<b>於本年初之現金及現金等值項目</b>	10,471,437	40,866,626
<b>Cash and cash equivalents at end of the year</b>	<b>於本年底之現金及現金等值項目</b>	15,575,498	10,471,437
<b>Total bank balances and cash represented by:</b>	<b>銀行結餘及現金總額折合為:</b>		
Time deposits with original maturity over three months	原到期日逾三個月之定期存款	36,409,688	39,281,382
Cash and cash equivalents	現金及現金等值項目	15,575,498	10,471,437
		51,985,186	49,752,819

# NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2017 截至二零一七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.

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

### *Amendments to HKFRSs that are mandatorily effective for the current year*

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 HKFRSs	Annual Improvements to HKFRSs 2012 - 2014 Cycle
Amendments to HKFRS 10, HKFRS 12 and HKAS 28	Investment Entities: Applying the Consolidation Exception
Amendments to HKFRS 11	Accounting for Acquisitions of Interests in Joint Operations
Amendments to HKAS 1	Disclosure Initiative
Amendments to HKAS 16 and HKAS 38	Clarification of Acceptable Methods of Depreciation and Amortisation
Amendments to HKAS 16 and HKAS 41	Agriculture: Bearer Plants
Amendments to HKAS 27	Equity Method in Separate Financial Statements

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 year and prior period 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,港元亦是委員會的功能貨幣。

## 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」)

### *本年度強制生效之經修訂《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《香港財務報告準則》(修訂本):

《香港財務報告準則》(修訂本)	《香港財務報告準則》二零一二年至二零一四年週期之年度改進
《香港財務報告準則》第10號、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
《香港財務報告準則》第11號(修訂本)	收購合資經營業務權益之會計處理
《香港會計準則》第1號(修訂本)	披露動議
《香港會計準則》第16號及第38號(修訂本)	澄清折舊及攤銷的可接受方法
《香港會計準則》第16號及第41號(修訂本)	農業:生產性植物
《香港會計準則》第27號(修訂本)	獨立財務報表之權益法

本年度採納的香港財務報告準則修訂本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 2017 截至二零一七年三月三十一日止年度

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

### *New and amendments to HKFRSs in issue but not yet effective*

The Council has not early applied the following new and amendments to HKFRSs have been issued which are not yet effective:

HKFRS 9	Financial Instruments <sup>1</sup>
HKFRS 15	Revenue from Contracts with Customers and the related Amendments <sup>1</sup>
HKFRS 16	Leases <sup>2</sup>
Amendments to HKFRSs	Annual Improvements to HKFRSs 2014 - 2016 Cycle <sup>3</sup>
Amendments to HKFRS 2	Classification and Measurement of Share-based Payment Transactions <sup>1</sup>
Amendments to HKFRS 4	Applying HKFRS 9 Financial Instruments with HKFRS 4 Insurance Contracts <sup>1</sup>
Amendments to HKFRS 10 and HKAS 28	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture <sup>4</sup>
Amendments to HKAS 7	Disclosure Initiative <sup>5</sup>
Amendments to HKAS 12	Recognition of Deferred Tax Assets for Unrealised Losses <sup>5</sup>
Amendments to HKAS 40	Transfers of Investment Property <sup>1</sup>

<sup>1</sup> Effective for annual periods beginning on or after 1 January 2018

<sup>2</sup> Effective for annual periods beginning on or after 1 January 2019

<sup>3</sup> Effective for annual periods beginning on or after 1 January 2017 or 1 January 2018, as appropriate

<sup>4</sup> Effective for annual periods beginning on or after a date to be determined

<sup>5</sup> Effective for annual periods beginning on or after 1 January 2017

### **HKFRS 15 Revenue from Contracts with Customers**

HKFRS 15 was issued which establishes a single comprehensive model for entities to use in accounting for revenue arising from contracts with customers. HKFRS 15 will supersede the current revenue recognition guidance including HKAS 18 *Revenue*, HKAS 11 *Construction Contracts* and the related Interpretations when it becomes effective.

## 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

### *已頒布但尚未生效之新訂及經修訂香港財務報告準則*

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 <sup>1</sup>
《香港財務報告準則》第 15 號	客戶合約收入及相關修訂 <sup>1</sup>
《香港財務報告準則》第 16 號	租賃 <sup>2</sup>
《香港財務報告準則》(修訂本)	《香港財務報告準則》二零一四年至二零一六年週期之年度改進 <sup>3</sup>
《香港財務報告準則》第 2 號(修訂本)	以股份為基礎付款交易的分類及計量 <sup>1</sup>
《香港財務報告準則》第 4 號(修訂本)	與《香港財務報告準則》第 4 號「保險合約」一併應用《香港財務報告準則》第 9 號「金融工具」 <sup>1</sup>
《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 <sup>4</sup>
《香港會計準則》第 7 號(修訂本)	披露計劃 <sup>5</sup>
《香港會計準則》第 12 號(修訂本)	確認未變現虧損的遞延稅項資產 <sup>5</sup>
《香港會計準則》第 40 號(修訂本)	轉移投資物業 <sup>1</sup>

<sup>1</sup> 於二零一八年一月一日或其後開始之年度期間生效

<sup>2</sup> 於二零一九年一月一日或其後開始之年度期間生效

<sup>3</sup> 於二零一七年一月一日或二零一八年一月一日或之後開始之年度期間生效(如適用)

<sup>4</sup> 生效日期尚未釐定

<sup>5</sup> 於二零一七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 15 號「客戶合約收入」**

已頒布的《香港財務報告準則》第 15 號設立單一全面模式為客戶合約產生的收入入賬。《香港財務報告準則》第 15 號生效後將取代現時的收入確認指引，包括《香港會計準則》第 18 號「收入」、《香港會計準則》第 11 號「建築合約」及相關詮釋。

# NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2017 截至二零一七年三月三十一日止年度

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

### HKFRS 15 Revenue from Contracts with Customers - continued

The core principle of HKFRS 15 is that an entity should recognise revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Specifically, the Standard introduces a 5-step approach to revenue recognition:

- Step 1 : Identify the contract(s) with a customer
- Step 2 : Identify the performance obligations in the contract(s)
- Step 3 : Determine the transaction price
- Step 4 : Allocate the transaction price to the performance obligations in the contract(s)
- Step 5 : Recognise revenue when (or as) the entity satisfies a performance obligation

Under HKFRS 15, an entity recognises revenue when (or as) a performance obligation is satisfied, i.e. when 'control' of the goods or services underlying the particular performance obligation is transferred to the customer. Far more prescriptive guidance has been added in HKFRS 15 to deal with specific scenarios. Furthermore, extensive disclosures are required by HKFRS 15.

In 2016, the HKICPA issued Clarifications to HKFRS 15 in relation to the identification of performance obligations, principal versus agent considerations, as well as licensing application guidance.

The Council's members anticipate that the application of HKFRS 15 in the future may have an impact on the amounts reported as the timing of revenue recognition may be affected/and the amounts of revenue recognised are subject to variable consideration constraints, and more disclosures relating to revenue is required. The Council has conducted a preliminary estimate on the effect of HKFRS 15 and will perform a more detailed review when this Standard becomes effective. In addition, the application of HKFRS 15 in the future may result in more disclosures in the financial statements.

### HKFRS 16 Leases

HKFRS 16 introduces a comprehensive model for the identification of lease arrangements and accounting treatments for both lessors and lessees. HKFRS 16 will supersede HKAS 17 *Leases* and the related interpretations when it becomes effective.

HKFRS 16 distinguishes lease and service contracts on the basis of whether an identified asset is controlled by a customer. Distinctions of operating leases and finance leases are removed for lessee accounting, and is replaced by a model where a right-of-use asset and a corresponding liability have to be recognised for all leases by lessees, except for short-term leases and leases of low value assets.

The right-of-use asset is initially measured at cost and subsequently measured at cost (subject to certain exceptions) less accumulated depreciation and impairment losses, adjusted for any remeasurement of the lease liability. The lease liability is initially measured at the present value of the lease payments that are not paid at that date. Subsequently, the lease liability is adjusted for interest and lease payments, as well as the impact of lease modifications, amongst others. Under the HKFRS 16, lease payments in relation to lease liability will be allocated into principal and an interest portion which will be presented as financing and operating cash flows, respectively.

## 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 15 號「客戶合約收入」 — 續

《香港財務報告準則》第 15 號的核心原則為實體須為向客戶轉讓貨品或服務的承諾所產生的收入金額作出確認，以反映該實體就預期交換該等貨品或服務而有權獲得的代價。具體而言，準則引入一個方式，以五個步驟確認收入：

- 第一步：確定與客戶的合約
- 第二步：確定合約中的履約責任
- 第三步：釐定交易價
- 第四步：將交易價分配至合約中的履約責任
- 第五步：於實體完成履約責任時確認收入

根據《香港財務報告準則》第 15 號，實體於完成履行責任時，即在該相關貨品或服務的控制權轉移與客戶時，確定有關收入。《香港財務報告準則》第 15 號已就處理個別情況加入更明確的指引。此外《香港財務報告準則》第 15 號亦對披露作出更詳盡要求。

於 2016 年香港會計師公會發表的《香港財務報告準則》第 15 號之說明，對履行責任的識別、主事人與代理人的考慮、以及授權申請作出指引。

委員會委員預期，日後應用《香港財務報告準則》第 15 號可能影響確認收入之時間／及令確認收入之金額受到若干可變限制因素之規限，進而對呈報金額造成影響，且可能須作出與收入相關的更多披露。就此委員會已就《香港財務報告準則》第 15 號之影響作出初步估計，並將在準則生效後作出詳細審視。此外，日後應用《香港財務報告準則》第 15 號可能導致財務報表中須作出更多披露。

### 《香港財務報告準則》第 16 號「租賃」

《香港財務報告準則》第 16 號為識別出租人及承租人的租賃安排及會計處理引入一個全面的模式。當《香港財務報告準則》第 16 號生效時，將取代《香港會計準則》第 17 號「租賃」及相關的詮釋。

《香港財務報告準則》第 16 號根據所識別資產是否由客戶控制來區分租賃及服務合約。除短期租賃及低值資產租賃外，經營及融資租賃於承租人會計處理上的差異會被移除，承租人須就所有租賃確認使用權資產及相應負債的模式替代。

資產使用權最初按成本計量，除若干情況外，隨後會按成本扣減累計折舊及減值虧損作出計量，並根據任何對租賃負債的重新計量而作出調整。租賃負債初步按當日未支付租賃款現值計量。隨後，租賃負債會因應利息、租賃付款以及租賃修改所作出的影響予以調整。根據《香港財務報告準則》第 16 號，有關租賃負債之租賃付款將劃分為本金和息金部份，該兩部份呈列於融資和經營現金流。

# NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2017 截至二零一七年三月三十一日止年度

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

### HKFRS 16 Leases - continued

The application of HKFRS 16 may result in potential changes in classification of these assets depending on whether the Council presents right-of-use assets separately or within the same line item at which the corresponding underlying assets would be presented if they were owned.

In contrast to lessee accounting, HKFRS 16 substantially carries forward the lessor accounting requirements in HKAS 17, and continues to require a lessor to classify a lease either as an operating lease or a finance lease.

Furthermore, extensive disclosures are required by HKFRS 16.

As at 31 March 2017, the Council has non-cancellable operating lease commitments of HK\$1,504,913 as disclosed in note 19. A preliminary assessment indicates that these arrangements will meet the definition of a lease under HKFRS 16, and hence the Council will recognise a right-of-use asset and a corresponding liability in respect of all these leases unless they qualify for low value or short-term leases upon the application of HKFRS 16. In addition, the application of new requirements may result changes in measurement, presentation and disclosure as indicated above. The Council has conducted a preliminary estimate on the effect of HKFRS 16 and will perform a more detailed review when this Standard become effective.

For other new and amendments to HKFRSs, the Council's members do not expect a material impact on the amounts reported and disclosures made in the Council's 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.

Income is recognised when the amount can be reliably measured; when it is probably that future economic benefits will flow to the Council and when specific criteria have been met for each of the Council's activities, as described below.

- 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.

## 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

視乎委員會是否把資產使用權分開呈列，或把資產使用權與其他擁有的資產作相同項目並列，應用《香港財務報告準則》第 16 號可能令該等資產分類產生潛在變動。

相比承租人會計法而言，《香港財務報告準則》第 16 號大致上轉承了《香港會計準則》第 17 號之出租人會計法要求，並繼續要求出租人就租賃分類為經營租賃或融資租賃。

此外，《香港財務報告準則》第 16 號就披露作出更詳盡的規定。

誠如附註 19 所披露，於二零一七年三月三十一日，委員會擁有不可撤銷經營租賃承擔 1,504,913 港元。經初步評估，該等安排將符合《香港財務報告準則》第 16 號界定之租賃，因此，除非於應用《香港財務報告準則》第 16 號後該等租賃符合低價值或短期租賃，委員會將確認有關所有該等租賃的使用權資產及相應負債。此外，採納新規定將可能導致如上文所示的計量、呈列及披露變動。委員會已初步估計《香港財務報告準則》第 16 號之影響，並將在準則生效後作出詳細審視。

至於其他新訂及經修訂之《香港財務報告準則》，委員預期不會對委員會於財務報表中呈報之數額及作出之披露產生重大影響。

## 3. 主要會計政策

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。

收入於其金額能夠可靠計量、未來經濟利益可能流入委員會，且已符合委員會下述各項活動之特定標準時確認。

- 《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。



# NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2017 截至二零一七年三月三十一日止年度

## 3. SIGNIFICANT ACCOUNTING POLICIES - continued

### Income recognition - continued

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

### Government subventions

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

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

### Capital contribution

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

### 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 market place.

## 3. 主要會計政策 — 續

### 收入確認 — 續

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

### 政府撥款

經常性項目之政府撥款以政府撥入款項時確認。

非經常性項目之政府撥款會在與其相關的成本作出有系統的配對後，確認為該期間的收入。

### 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，並計入收支結算表。

### 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或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。

# NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2017 截至二零一七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.

**Financial liabilities**

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

## 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(參閱下文有關金融資產減值的會計政策)。

除利息微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之現值的差額。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。

**金融負債**

金融負債是根據所訂立合約安排的性質及金融負債之定義進行分類。

# NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2017 截至二零一七年三月三十一日止年度

## 3. SIGNIFICANT ACCOUNTING POLICIES - continued

### Financial instruments - continued

#### **Financial liabilities** - continued

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.

### 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.

## 3. 主要會計政策 — 續

### 金融工具 — 續

#### **金融負債** — 續

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,該金融資產才會被委員會註銷。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。

當金融資產被整體註銷時,該項資產的賬面值與已收和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。

### 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。

# NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2017 截至二零一七年三月三十一日止年度

## 3. SIGNIFICANT ACCOUNTING POLICIES - continued

### Impairment on tangible assets - continued

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.

### 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.

## 3. 主要會計政策 — 續

### 有形資產之減值 — 續

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。

### 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。

## NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2017 截至二零一七年三月三十一日止年度

## 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.

## 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. FINANCIAL INSTRUMENTS

## a. Categories of financial instruments

		2017 二零一七年 HK\$ 港元	2016 二零一六年 HK\$ 港元
Loans and receivables (including cash and cash categories equivalents)	貸款及應收賬款(包括現金及現金等值項目)	54,333,747	52,435,554
Financial liabilities at amortised cost	以攤銷成本列賬的金融負債	5,457,942	4,673,524

## b. Financial risk management objectives and policies

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

Credit risk

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

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

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

Market riskForeign currency risk management

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

## 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員工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	
		2017 二零一七年	2016 二零一六年	2017 二零一七年	2016 二零一六年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
United States dollars	美元	99,247	99,120	-	-
Euro	歐元	7,711	143,674	865	9,640
Renminbi	人民幣	2,256	-	311,055	-

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## 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.

		2017 二零一七年		2016 二零一六年	
		Increase (decrease) in foreign exchange rates 外幣匯率 上升(下降)	Effect on income (expenditure) 對收入(支出) 之影響 HK\$ 港元	Increase (decrease) in foreign exchange rates 外幣匯率 上升(下降)	Effect on income (expenditure) 對收入(支出) 之影響 HK\$ 港元
United States dollars	美元	3%	2,977	3%	2,974
		(3%)	(2,977)	(3%)	(2,974)
Euro	歐元	10%	685	10%	13,403
		(10%)	(685)	(10%)	(13,403)
Renminbi	人民幣	(10%)	30,880	(10%)	-
		10%	(30,880)	10%	-

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. 金融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。

## NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2017 截至二零一七年三月三十一日止年度

## 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. 金融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 加權平均實際利率 %	6 months or less 六個月或以下 HK\$ 港元	6 – 12 months 六至十二個月 HK\$ 港元	1 – 5 years 一至五年 HK\$ 港元	Total undiscounted cash flows 未貼現現金流總額 HK\$ 港元	Carrying amounts 賬面金額 HK\$ 港元
<b>2017</b>	<b>二零一七年</b>						
Accounts payable	應付賬款	-	4,426,312	-	-	4,426,312	4,426,312
Secured bank borrowing	有抵押銀行貸款	1.11	192,000	192,000	665,051	1,049,051	1,031,630
			<u>4,618,312</u>	<u>192,000</u>	<u>665,051</u>	<u>5,475,363</u>	<u>5,457,942</u>
		Weighted average effective interest rate 加權平均實際利率 %	6 months or less 六個月或以下 HK\$ 港元	6 – 12 months 六至十二個月 HK\$ 港元	1 – 5 years 一至五年 HK\$ 港元	Total undiscounted cash flows 未貼現現金流總額 HK\$ 港元	Carrying amounts 賬面金額 HK\$ 港元
<b>2016</b>	<b>二零一六年</b>						
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	192,000	192,000	1,044,370	1,428,370	1,402,137
			<u>3,463,387</u>	<u>192,000</u>	<u>1,044,370</u>	<u>4,699,757</u>	<u>4,673,524</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。

## NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2017 截至二零一七年三月三十一日止年度

## 6. NON-RECURRENT PROJECTS SUBVENTION

## 6. 非經常性項目撥款

		2017 二零一七年	2016 二零一六年
		HK\$ 港元	HK\$ 港元
Consumer protection studies	保障消費者權益研究	5,406,777	4,896,016
Upgrading and replacement of e-mail and storage system and internet security system	提升和更換電郵和存儲系統以及互聯網安全系統	1,195,620	855,694
Auto-fuel market study	車用燃油市場研究	1,008,585	834,921
Time-limited posts	有時限職位	962,695	1,321,192
High priority initiatives projects	優先啟動之項目	557,722	3,117,113
Upgrade of network infrastructure	提升網絡基礎設施	299,556	-
Strengthening consumer protection for Mainland Visitors	加強對內地訪客的消費者權益保護	275,547	-
Renovation and refurbishment projects	各項裝修與翻新項目	262,049	498,370
Souvenir Pictorial Album	紀念相冊	216,864	153,208
Enhancing training programme	加強培訓項目	62,235	373,800
Other projects	其他項目	224,217	352,525
		<u>10,471,867</u>	<u>12,402,839</u>

## 7. SALES OF "CHOICE MAGAZINE"

Income from sale of "CHOICE magazine", after deduction of printing, artwork, postage and promotion cost amounts to HK\$107,964 (2016: HK\$126,219).

## 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107,964港元（二零一六年：126,219港元）。

## 8. STAFF COSTS

Staff costs include an amount of HK\$6,854,983 (2016: HK\$6,978,519) in respect of contributions to retirement benefits scheme.

## 8. 員工成本

員工成本包括6,854,983港元（二零一六年：6,978,519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

		2017 二零一七年	2016 二零一六年
		HK\$ 港元	HK\$ 港元
Consumer protection studies	保障消費者權益研究	5,406,777	4,896,016
Auto-fuel market study	車用燃油市場研究	1,008,970	832,492
Time-limited posts	有時限職位	962,695	1,321,192
High priority initiatives projects	優先啟動之項目	546,738	3,108,413
Upgrading and replacement of e-mail and storage system and internet security system	提升和更換電郵和存儲系統以及互聯網安全系統	409,598	852,684
Strengthening consumer protection for Mainland Visitors	加強對內地訪客的消費者權益保護	275,547	-
Souvenir Pictorial Album	紀念相冊	216,864	153,208
Upgrade of network infrastructure	提升網絡基礎設施	94,600	-
Enhancing training programme	加強培訓項目	62,235	373,800
Renovation and refurbishment project	各項裝修與翻新項目	22,415	192,000
Other projects	其他項目	38,951	40,380
		<u>9,045,390</u>	<u>11,770,185</u>



## NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2017 截至二零一七年三月三十一日止年度

## 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	Leasehold improvement 租賃物業裝修	Office equipment 辦公室設備	Computer equipment 電腦設備	Furniture and fixtures 傢俬及裝置	Motor vehicle 機動車輛	Total 合計
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
COST	成本							
At 1 April 2015	於二零一五年四月一日	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	62,638,435	8,603,318	2,269,369	13,308,188	1,025,828	247,291	88,092,429
Additions	添置	-	-	23,000	4,757,619	-	-	4,780,619
At 31 March 2017	於二零一七年三月三十一日	62,638,435	8,603,318	2,292,369	18,065,807	1,025,828	247,291	92,873,048
DEPRECIATION	折舊							
At 1 April 2015	於二零一五年四月一日	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	13,567,387	7,812,573	2,047,211	11,796,792	964,468	247,291	36,435,722
Charge for the year	本年度支出	875,971	427,061	58,928	1,764,370	45,277	-	3,171,607
At 31 March 2017	於二零一七年三月三十一日	14,443,358	8,239,634	2,106,139	13,561,162	1,009,745	247,291	39,607,329
CARRYING VALUES	賬面值							
At 31 March 2017	於二零一七年三月三十一日	48,195,077	363,684	186,230	4,504,645	16,083	-	53,265,719
At 31 March 2016	於二零一六年三月三十一日	49,071,048	790,745	222,158	1,511,396	61,360	-	51,656,707

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\$12,811,864 (2016: HK\$12,932,709) 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12,811,864港元(二零一六年: 12,932,709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。

## NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2017 截至二零一七年三月三十一日止年度

**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 to six (2016: three) 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\$36,409,688 (2016: HK\$39,281,382) with an original maturity over three months, and carry interest at market rates which ranged from 0.9% to 1.5% (2016: 0.6% to 1.25%) 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到六期（二零一六年：三期）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 36,409,688 港元（二零一六年：39,281,382 港元），其利息根據每年 0.9% 至 1.5% 之間（二零一六年：0.6% 至 1.25%）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**

	2017 二零一七年	2016 二零一六年
	HK\$ 港元	HK\$ 港元
Carrying amount repayable:		
On demand or within one year	373,730	371,909
More than one year, but not exceeding two years	378,214	375,575
More than two years but not more than five years	279,686	654,653
	<u>1,031,630</u>	<u>1,402,137</u>
Less: Amounts due within one year shown under current liabilities		
	(373,730)	(371,909)
	<u>657,900</u>	<u>1,030,228</u>

The loan which is secured by the Council's properties with carrying value of HK\$12,811,864 (2016: HK\$12,932,709) 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 12,811,864 港元（二零一六年：12,932,709 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 2017 截至二零一七年三月三十一日止年度

## 15. SUBVENTIONS RECEIVED

## 15. 已收撥款

		2017 二零一七年	2016 二零一六年
		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	6,726,767	5,815,544
Upgrading and replacement of e-mail and storage system and internet security system	提升和更換電郵和存儲系統以及互聯網安全系統	3,217,486	478,114
Renovation and refurbishment projects	各項裝修與翻新項目	2,385,187	2,647,236
Auto-fuel market study	車用燃油市場研究	2,285,045	2,194,599
Accomplishing server virtualisation	完成伺服器虛擬化	1,561,500	1,600,000
Enhancement of computer systems	優化電腦系統	1,337,292	1,380,550
Upgrade of network infrastructure	提升網絡基礎設施	761,584	-
Environmental responsibility	環境責任	685,174	685,624
Time-limited posts	有時限職位	643,413	560,108
Strengthening consumer protection for Mainland Visitors	加強對內地訪客的消費者權益保護	499,043	774,590
Enhancing training program	加強培訓項目	472,748	534,983
Grocery market study	雜貨市場研究	313,184	313,184
High priority initiatives projects	優先啟動之項目	121,567	653,260
Other projects	其他項目	551,091	751,634
		<u>21,561,081</u>	<u>18,389,426</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。

## 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:

## 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：

		2017 二零一七年	2016 二零一六年
		HK\$ 港元	HK\$ 港元
Online "CHOICE Magazine" operation reserve	網上《選擇》月刊營運儲備	2,684,324	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	1,661,018	831,760
		<u>4,594,368</u>	<u>5,381,130</u>

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FOR THE YEAR ENDED 31 MARCH 2017 截至二零一七年三月三十一日止年度

### 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 and office equipment which fall due within one year amounting to HK\$1,129,013 and HK\$375,900 for two to five years (2016: HK\$1,436,557 and HK\$912,386 respectively).

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

### 20. RELATED PARTY TRANSACTION

The Council recharged a fee of HK\$1,822,000 (2016: HK\$2,003,000) 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，就租用物業和辦公室設備承擔的未來最低租賃付款額分別為 1,129,013 港元及 375,900 港元（二零一六年：1,436,557 港元及 912,386 港元）。

租賃之協定期限為一至五年，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 1,822,000 港元（二零一六年：2,003,000 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

### 產品測試報告

#### Electrical & Electronic Goods

##### 電氣及電子產品

- 4K TVs and HDTVs 4K電視機及高清電視機
- Bluetooth Speakers 藍牙揚聲器
- Espresso Makers 特濃咖啡機
- Digital Scales for Body Weight and Fat 量度體重與體脂的智能磅
- Electric Thermal Pots 電熱水瓶
- Power Extension Sockets 拖板
- External Harddisk and Network Attached Storage 外置硬碟機與NAS
- Fan Heaters 暖風機
- Fitness Trackers and Smartwatches 運動手環及智能手錶\* [1]
- Instant Hot Water Dispensers 即熱水機
- Split Type Air Conditioners 分體式冷氣機
- Mini Rice Cookers and Steam Cookers 迷你飯煲與蒸煮飯盒
- Robot Vacuum Cleaners 吸塵機械人
- Smartphones (2 updates, total 31 models) 智能手機 (出版2次，共31個型號)\* [1]
- Pedestal Fans 座地風扇
- Tablet PCs (2 updates, total 18 models) 平板電腦 (出版2次，共18個型號)\* [1]
- Vinyl Record Turntables 黑膠碟唱盤

#### Photographic Equipment & Software

##### 攝影器材及軟件

- Action Cams 動作攝錄機\* [1]
- Cameras 相機\* [1]
- Cloud Services 雲端儲存服務
- Running Apps 運動應用程式\* [1]
- High End Compact Cameras 高端便攜相機\* [1]
- Internet Security Software (2 updates, total 37 models) 網絡保安軟件 (出版2次，共37個型號)

#### Food & Health Food Products

##### 食物及健康食品

- Antibiotics Resistant Bacteria in Raw Chicken Products 生雞肉食品內含耐藥細菌
- Sodium Content in Meal-on-one-plate Dishes 碟頭飯的鈉含量
- Sodium Content in Soups 湯的鈉含量
- Soy Sauces 醬油
- Sweet Soups 糖水

#### Personal Products 個人用品

- Adult Diapers 成人紙尿片
- Baby Diapers 嬰兒尿片
- Shower Gels and Bath Lotions 沐浴露
- Moisturising Day Creams 保濕日霜
- Running Tights 跑步緊身褲

#### Household Products

##### 家庭用品

- Toddler's Highchairs 嬰孩高腳餐椅
- Erasers 擦膠
- Gas Cooking Stoves 氣體煮食爐
- Nail Polishes for Children 兒童指甲油
- Pushchairs 嬰孩手推車

#### Automobile & Cycling Products

##### 汽車及單車用品

- Cars 汽車
- Folding Bicycles 摺合式單車

\* Published in CHOICE Magazine and subsequently on Shoptsmart 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。[ ] 括弧內數字為刊登次數。

# PRODUCT IN-DEPTH STUDY AND MARKET SURVEY REPORTS

## 產品研究及市場調查報告

### Food & Nutrition 食品及營養

- Cheeses 芝士
- Milk and Milk Drinks 牛奶及牛奶飲品
- Sous Vide Cooking 真空低溫烹調

### Health & Beauty 保健美容

- Bathroom Safety Equipment for the Elderly 長者浴室安全用品
- Body Lotions 身體潤膚乳
- Chinese Medicine Treatment for Infertility 中醫藥治療不孕
- Common Colds and Misuse of Antibiotics 傷風感冒與誤用抗生素
- Genetic Testing 基因測試
- Gout 痛風
- The Potential Risk of Intradermal Microinjection Beauty Services 水光槍美容服務的潛在風險
- Patches and Ointment for Treating Scar 除疤貼及除疤藥膏
- Pneumococcal Vaccination 接種肺炎鏈球菌疫苗
- Sportswear 排汗快乾運動衣\* [1]
- Thyroid Diseases 甲狀腺疾病
- Wheelchair Selection Tips for the Elderly 為長者選購輪椅貼士

### Electrical & Electronic Goods 電氣及電子產品

- Small Appliance Safety Test in Europe 歐洲小家電安全測試
- Surveillance Cameras 家居監控鏡頭
- Virtual Reality Headsets 頭戴式VR裝置

### Household Products 家庭用品

- Cockroach Baits and Traps 甲由藥餌及甲由屋
- Fabric Softeners and Conditioners 衣物柔順劑
- Formaldehyde in Indoor Air 室內甲醛
- Stainless Steel Kitchenware 不銹鋼廚具
- Window Cleaning Safety and Window Cleaning Robots 抹窗安全及抹窗機械人

### Others 其他

- Recall of Cars due to Faulty Airbags 汽車召回—安全氣袋問題
- Flea and Tick Spot-on Products for Pets 寵物除蚤滴劑

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# 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
- Cancer Insurance 癌症保險
- Dementia Supporting Services 認知障礙症支援服務
- Endowment Insurance Plan 儲蓄壽險
- Exchange and Refund Policies of Fashion Chain Stores 連鎖服裝店換貨退款政策
- Hotel Booking Websites 網上預訂酒店
- Data Transfer Services for Mobile Phones 手機資料轉移服務
- Mobile Network Service Plans 攜號轉台月費計劃
- Mobile Payment Services 流動支付服務
- Privileged Wealth Management Services 銀行特選理財服務
- Residential Fixed-line Broadband Services 家居固網寬頻計劃
- 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

### In-depth Studies 深入研究

- Cash Coupons 現金券
- Diamond Rings 鑽石戒指
- Gift Hampers 禮物籃
- Financial Management Tips for the Elderly 長者理財貼士
- Fitness Centre Services 健身中心服務
- Food Banks 食物銀行
- Fraudulent Bank Websites 欺詐銀行網站
- Health Check Packages 健康檢查套餐
- Online Shopping of Fresh Foods 網購鮮貨食品
- Wedding Gown Rental Services 租婚紗禮服服務

# TRADE PRACTICES IN-DEPTH STUDIES AND CONSULTATION PAPERS RESPONDED TO BY THE COUNCIL

## 營商手法深入研究及諮詢文件回應

### In-depth Studies on Trade Practices 營商手法深入研究

- Report on Auto-fuel Price Monitoring  
車用燃油價格監察  
(2016.06.07)
- Online Retail – A Study on Hong Kong Consumer Attitudes, Business Practices and Legal Protection  
網上消費 – 香港消費者態度、營商手法及法律保障的研究  
(2016.11.07)
- 一手住宅物業銷售條例仍有不足《選擇月刊》  
(2016.11.15)
- Consumer Protection of Medical Beauty Services – A New Regulatory Regime  
醫療美容服務的消費保障 – 引入新規管制度  
(2016.12.12)
- 知行不一？可持續消費的醒覺《選擇月刊》  
(2016.12.15)

### Response to Consultation from the Government & Other Public Bodies by the Council

## 諮詢文件回應

- Legislative Council Bills Committee – Medical Registration (Amendment) Bill 2016  
立法會法案委員會 – 2016年醫生註冊（修訂）條例草案  
(2016.04.11)
- Competition Commission – Block Exemption regarding Certain Liner Shipping Agreements  
競爭事務委員會 – 就若干定期班輪協議提出的集體豁免命令申請  
(2016.06.10)
- Transport and Housing Bureau & Transport Department – The Review of the MTR Fare Adjustment Mechanism  
運輸及房屋局及運輸署 – 檢討港鐵票價調整機制  
(2016.08.17)
- Legislative Council Panel on Health Services – Proposed Regulatory Framework for Medical Devices  
立法會衛生事務委員會 – 規管醫療儀器的建議架構  
(2017.02.13)
- Securities and Futures Commission – Proposals to Enhance Asset Management Regulation and Point-of-sale Transparency  
證券及期貨事務監察委員會 – 有關建議加強資產管理業規管及銷售時的透明度  
(2017.02.22)



## A LIST OF EXTERNAL COMMITTEES ATTENDED BY COUNCIL MEMBERS AND STAFF 本會委員及職員參與的外界委員會

- CLP Power - Customer Consultative Group  
中華電力有限公司 - 客戶諮詢小組
- Competition Commission  
競爭事務委員會
- Competition Policy Advisory Group  
競爭政策諮詢委員會
- Consultative Group for Legislative Review of Waterworks Ordinance (WVO) and Waterworks Regulations (WWR)  
水務署 - 檢討《水務設施條例》諮詢小組
- Consultative Group on Voluntary Health Insurance Scheme  
自願醫保計劃諮詢小組
- Department of Health - Pharmacy and Poisons (Listed Sellers of Poisons) Committee  
衛生署 - 藥劑業及毒藥 (列載毒藥銷售商) 委員會
- Department of Justice - Working Group on Class Actions  
律政司 - 集體訴訟工作小組
- Education Bureau - Steering Committee on Selection, Quality Assurance and Review 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 - 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 Review of the Mandatory Energy Efficiency Labelling Scheme  
機電工程署 - 強制性能源效益標籤計劃檢討專案小組
- 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
- 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 - Steering Committee on Review of Regulation of Private Healthcare Facilities  
私營醫療機構規管檢討督導委員會
- Food and Health Bureau - Tripartite Platform on Amendments to the Medical Registration Ordinance  
食物及衛生局 - 有關修訂《醫生註冊條例》的三方平台
- Food and Health Bureau - Working Group on Legal, Privacy & Security Issues of the Steering Committee on Electronic Health 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 - 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 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 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 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
- Insurance Authority - Future Task Force of the Insurance Industry  
保險業監管局 - 未來專責小組
- 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」評定訟費時律師的每小時收費率之檢討工作小組轄下的諮詢小組
- Judiciary - Chief Justice's Working Party on Review of Solicitors' Hourly Rates for Party and Party Taxation  
司法機構 - 首席法官按「訴訟各方對評基準」評定訟費時律師的每小時收費率之檢討工作小組
- Land Registry - Land Titles Ordinance Steering Committee  
土地註冊處 - 土地業權條例督導委員會
- 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 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 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 - Products Advisory Committee  
證券及期貨事務監察委員會 - 產品諮詢委員會
- 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
- Vocational Training Council - Beauty Care & Hairdressing Training Board  
職業訓練局 - 美容及美髮訓練委員會
- 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