



CONSUMER COUNCIL FORMER CHAIRPERSONS AND VICE-CHAIRPERSONS 消費者委員會一歷屆主席及副主席

Year 年份	Former Chairpersons 歷屆主席
1974 · 04 - 1975 · 03	Sir KAN Yuet-keung, CBE, JP 簡悅強爵士, CBE, 太平紳士
1975 · 04 - 1980 · 03	Dr LO Kwee-seong, OBE, CBE, JP 羅桂祥博士, OBE, CBE, 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, SBS, JP 陳家強教授, 銀紫荊星章, 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, JP 鄧桂能先生, 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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Mr Philip LEUNG Kwong-hon 梁光漢先生

Member 委員

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 Mr Chapman CHAN Chor-man 陳楚文先生
 Mr Samuel CHAN Ka-yan, JP 陳家殷大律師，太平紳士
 Mr Clement CHAN Kam-wing 陳錦榮先生
 Ms Grace CHAN Man-yee 陳文宜女士
 Ms Jo Jo CHAN Shuk-fong 陳淑芳女士
 Mr Thomas CHENG Kin-hon (up to 2014 · 12 · 31)
 鄭建韓先生 (至 2014 · 12 · 31)
 Dr David CHUNG Wai-keung 鍾偉強博士
 Ms Amy FUNG Dun-mi 馮丹媚女士
 The Hon. Steven HO Chun-yin 何俊賢議員
 Prof. Michael HUI King-man 許敬文教授
 Mr Bankee KWAN Pak-hoo (up to 2014 · 12 · 31)
 關百豪先生 (至 2014 · 12 · 31)
 Ms Miranda KWOK Pui-fong (up to 2014 · 05 · 02)
 郭珮芳女士 (至 2014 · 05 · 02)
 Mr Ambrose LAM San-keung, JP (since 2015 · 01 · 01)
 林新強律師，太平紳士 (由 2015 · 01 · 01)
 Mr Kevin LAM Sze-cay (since 2015 · 01 · 01)
 林詩棋先生 (由 2015 · 01 · 01)
 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
 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 (since 2015 · 01 · 01)
 黃紹基先生 (由 2015 · 01 · 01)
 Mr Alvin WONG Tak-wai 黃德偉先生

Co-opted Member 消費者委員會增選委員

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 Ms Constance CHOY Hok-man 蔡學雯律師
 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
 Prof. Ron HUI Shu-yuen (up to 2015 · 03 · 31)
 許樹源教授 (至 2015 · 03 · 31)
 Mr Kelvin KWOK Hiu-fai 郭曉暉先生
 Mr Larry KWOK Lam-kwong, BBS, JP (up to 2015 · 02 · 03)
 郭琳廣律師，銅紫荊星章，太平紳士 (至 2015 · 02 · 03)
 Mr Daniel C. LAM, BBS, JP 林澹先生，銅紫荊星章，太平紳士
 Mr Edmond LAM King-fung 林勁豐律師
 Dr LAW Cheung-kwok 羅祥國博士
 Mr Michael LI Hon-shing, KJSJ, BBS, JP (up to 2015 · 03 · 31)
 李漢城先生，英國聖約翰騎士勳章，銅紫荊星章，太平紳士
 (至 2015 · 03 · 31)
 Mr Fred LI Wah-ming, SBS, JP
 李華明先生，銀紫荊星章，太平紳士
 The Hon. Charles Peter MOK, JP (up to 2015 · 03 · 31)
 莫乃光議員，太平紳士 (至 2015 · 03 · 31)
 Ms Bonnie NG Hoi-lam 吳凱霖女士
 Ms Clara SHEK 石嘉麗女士
 Prof. Nora TAM Fung-yee, BBS, JP (since 2015 · 01 · 26)
 譚鳳儀教授，銅紫荊星章，太平紳士 (由 2015 · 01 · 26)
 Dr Michael TSUI Fuk-sun 徐福燊醫生
 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

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Member 委員

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Mr Clement CHAN Kam-wing (since 2015·01·26)
陳錦榮先生 (由 2015·01·26)

Mr Bankee KWAN Pak-hoo (up to 2014·12·31)
關百豪先生 (至 2014·12·31)

Ms Miranda KWOK Pui-fong (up to 2014·05·02)
郭珮芳女士 (至 2014·05·02)

Prof. WONG Kam-fai, MH 黃錦輝教授，榮譽勳章

Mr Kent WONG Siu-kee (since 2015·01·26)
黃紹基先生 (由 2015·01·26)

Mr Alvin WONG Tak-wai 黃德偉先生

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Dr David CHUNG Wai-keung 鍾偉強博士

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Mr Thomas CHENG Kin-hon (up to 2014·12·31)
鄭建韓先生 (至 2014·12·31)

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林詩棋先生 (由 2015·01·26)

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梁光漢先生 (至 2015·01·25)

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Mr Keith LIE Kin-fu 李健虎先生

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Dr LAW Cheung-kwok 羅祥國博士

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Co-opted Member 增選委員

Prof. Ron HUI Shu-yuen (up to 2015 · 03 · 31)
許樹源教授 (至 2015 · 03 · 31)

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Dr Max WONG Wai-lun 王慧麟博士

Research and Testing Committee 研究及試驗小組

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Vice-Chairman 副主席

Dr Karen SHUM Hau-yau 沈孝欣醫生

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黃紹基先生 (由 2015 · 01 · 26)

Mr Alvin WONG Tak-wai 黃德偉先生

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

Dr Michael TSUI Fuk-sun 徐福燊醫生

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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Vice-Chairman 副主席

Mr Chapman CHAN Chor-man 陳楚文先生

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Ms Grace CHAN Man-yee 陳文宜女士

Ms Amy FUNG Dun-mi 馮丹媚女士

Prof. Michael HUI King-man 許敬文教授

Mr Bankee KWAN Pak-hoo (up to 2014 · 12 · 31)
關百豪先生 (至 2014 · 12 · 31)

Mr Kevin LAM Sze-cay (since 2015 · 01 · 26)
林詩棋先生 (由 2015 · 01 · 26)



Mr Kent WONG Siu-kee (since 2015 · 01 · 26)
黃紹基先生 (由 2015 · 01 · 26)

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Mr Larry KWOK Lam-kwong, BBS, JP (up to 2015 · 02 · 03)
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Mr Daniel C. LAM, BBS, JP
林濬先生，銅紫荊星章，太平紳士

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

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

Dr David CHUNG Wai-keung 鍾偉強博士

Member 委員

Mr Philip LEUNG Kwong-hon 梁光漢先生

Mr Keith LIE Kin-fu 李健虎先生

Co-opted Member 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

The Hon. Charles Peter MOK, JP (up to 2015 · 03 · 31)
莫乃光議員，太平紳士 (至 2015 · 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 (since 2015 · 01 · 26)
林詩棋先生 (由 2015 · 01 · 26)

Mr Alex LAI Ting-hong 黎庭康律師*

Mr Kenneth WONG Wing-yan 黃永恩律師*

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Mr Michael LI Hon-shing, KSJ, BBS, JP (up to 2015 · 03 · 31)
李漢城先生，英國聖約翰騎士勳章，銅紫荊星章，太平紳士
(至 2015 · 03 · 31)

*Member 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

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)

Member 委員

Prof. Michael HUI King-man 許敬文教授

Co-opted Member 增選委員

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

Working Group on Sustainable Consumption Programme (since 2015 · 01 · 26) 可持續消費計劃工作小組 (由 2015 · 01 · 26)

Chairman 主席

Prof. WONG Yuk-shan, BBS, JP (since 2015 · 01 · 26)
黃玉山教授，銅紫荊星章，太平紳士 (由 2015 · 01 · 26)

Member 委員

Mr Samuel CHAN Ka-yan, JP (since 2015 · 01 · 26)
陳家殷大律師，太平紳士 (由 2015 · 01 · 26)

Prof. Michael HUI King-man (since 2015 · 01 · 26)
許敬文教授 (由 2015 · 01 · 26)

Mr Philip LEUNG Kwong-hon (since 2015 · 01 · 26)
梁光漢先生 (由 2015 · 01 · 26)

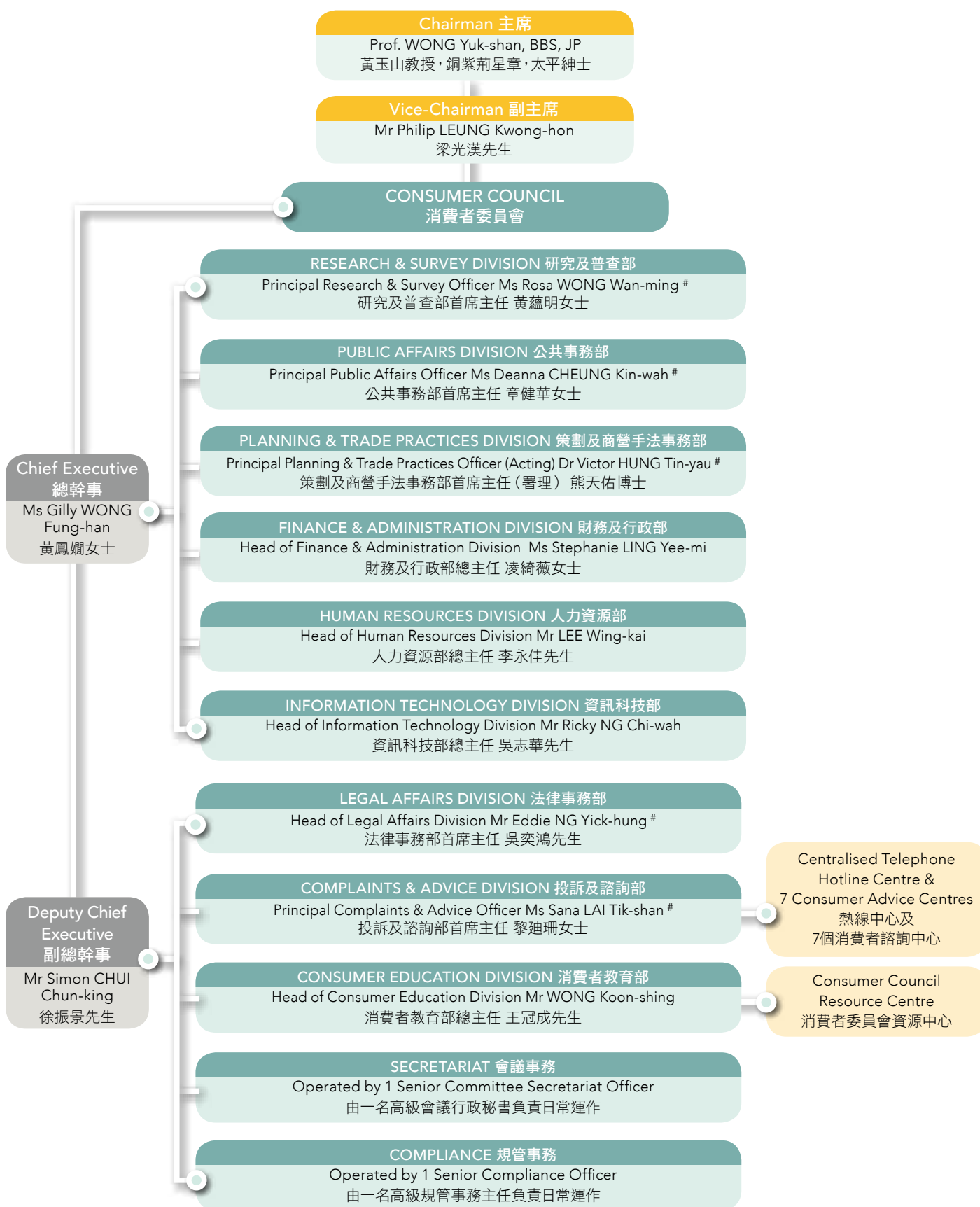
Prof. Angela NG Lai-ping (since 2015 · 01 · 28)
吳麗萍教授 (由 2015 · 01 · 28)

Co-opted Member 增選委員

Prof. Nora TAM Fung-yeet, BBS, JP (since 2015 · 01 · 26)
譚鳳儀教授，銅紫荊星章，太平紳士 (由 2015 · 01 · 26)

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

消委會首三級職員薪酬

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

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

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



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 2015
截至二零一五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 65 to 83, which comprise the statement of financial position as at 31 March 2015, 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 2015 and of its deficit and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.

Deloitte Touche Tohmatsu
Certified Public Accountants

Hong Kong
27 July 2015

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65頁至第83頁的財務報表,包括二零一五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 貴會於二零一五年三月三十一日的財務狀況以及貴會截至該日止年度的虧損及現金流量。

德勤·關黃陳方會計師行
執業會計師

香港
二零一五年七月二十七日



INCOME AND EXPENDITURE STATEMENT 收支結算表

FOR THE YEAR ENDED 31 MARCH 2015 截至二零一五年三月三十一日止年度

		NOTES 附註	2015 二零一五年 HK\$ 港元	2014 二零一四年 HK\$ 港元
Income	收入			
Government subvention	政府撥款		98,829,000	94,537,000
Non-recurrent projects subvention	非經常性項目撥款	6	6,472,491	7,452,712
Sales of "Choice" magazine	銷售《選擇》月刊	7	2,236,863	2,071,899
Administrative service income	行政服務收入		2,710,000	2,354,000
Interest on bank deposits	銀行存款利息		396,291	335,291
Sundry income	雜項收入		<u>708,732</u>	<u>164,918</u>
			<u>111,353,377</u>	<u>106,915,820</u>
Less:	減：			
Expenditure	支出			
Staff costs	僱員成本	8	83,341,124	77,074,272
Testing and research	測試和研究		5,283,426	5,560,756
Non-recurrent projects expenses	非經常性項目開支	9	5,654,938	6,353,271
Depreciation for property, plant and equipment	物業、機器及設備折舊		2,310,980	2,646,103
Office equipment and maintenance	辦公設備及維修		1,746,237	1,511,638
Office accommodation and related expenses	辦事處及相關費用		4,328,128	3,040,754
Auditor's remuneration	核數師酬金		155,000	148,500
Consumer education	消費者教育		643,484	566,909
Consumer international membership fees	國際消費者聯會會員會費		391,418	356,369
Council member expenses	委員會委員開支		50,200	53,000
Interest expense on secured bank borrowing not wholly repayable within five years	不須於五年內悉數償還的有抵押銀行貸款利息支出		19,155	22,360
International conferences and duty visits	國際會議和外訪		242,860	430,471
Production and marketing cost of "Choice" magazine	《選擇》月刊的出版及推廣費		2,137,764	1,667,304
Publicity and public relations	宣傳及公關		901,873	1,465,950
Other administrative expenses	其他行政費用		<u>4,197,617</u>	<u>4,884,727</u>
			<u>111,404,204</u>	<u>105,782,384</u>
(Deficit) surplus for the year	本年度(虧損)盈餘		<u>(50,827)</u>	<u>1,133,436</u>

STATEMENT OF FINANCIAL POSITION 財務狀況表

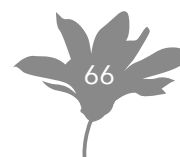
AT 31 MARCH 2015 於二零一五年三月三十一日

		NOTES 附註	2015 二零一五年 HK\$ 港元	2014 二零一四年 HK\$ 港元
Non-current assets	非流動資產			
Property, plant and equipment	物業、機器及設備	10	<u>52,328,492</u>	<u>53,386,829</u>
Current assets	流動資產			
Debtors, deposits and prepayments	應收賬款、按金及預付款項	11	1,700,697	1,671,687
Loans and advances to staff	提供與員工的貸款及預支	11	46,275	58,192
Amount due from Consumer Legal Action Fund	消費者訴訟基金的應收款項	11	2,710,000	2,354,000
Bank balances and cash	銀行結餘及現金	12	<u>53,368,179</u>	<u>42,521,376</u>
			<u>57,825,151</u>	<u>46,605,255</u>
Current liabilities	流動負債			
Subscriptions received in advance	已收訂閱費用		936,762	839,724
Accounts payable and accrued charges	應付賬款及應計費用	13	5,435,246	4,671,801
Provision for untaken leaves	未放取之有薪年假撥備		5,110,946	4,795,357
Secured bank borrowing	有抵押銀行貸款	14	368,223	365,042
Subventions received	已收撥款	15	<u>21,897,388</u>	<u>12,496,229</u>
			<u>33,748,565</u>	<u>23,168,153</u>
Net current assets	流動資產淨值		<u>24,076,586</u>	<u>23,437,102</u>
Non-current liability	非流動負債			
Secured bank borrowing	有抵押銀行貸款	14	<u>1,401,952</u>	<u>1,769,978</u>
			<u>75,003,126</u>	<u>75,053,953</u>
Representing:	折合:			
Leasehold property control account	租賃物業統制賬項	16	51,195,466	52,090,328
Equipment control account	設備統制賬項	17	1,133,027	1,296,501
Designated fund for approved projects	核准項目之指定基金	18	4,878,953	4,844,094
Accumulated surplus	累積盈餘		<u>17,795,680</u>	<u>16,823,030</u>
			<u>75,003,126</u>	<u>75,053,953</u>

The financial statements on pages 65 to 83 were approved and authorised for issue by the members of Consumer Council on 27 July 2015, and are signed on its behalf by:

載於第 65 至 83 頁的財務報表已於二零一五年七月二十七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 2015 截至二零一五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 2013	於二零一三年四月一日	53,293,217	1,935,052	6,231,805	12,460,443	73,920,517
Surplus for the year	本年度盈餘	-	-	-	1,133,436	1,133,436
Current year addition	本年度增加金額	112,983	691,680	294,724	(1,099,387)	-
Current year utilisation	本年度使用金額	(1,315,872)	(1,330,231)	(1,682,435)	4,328,538	-
At 31 March 2014	於二零一四年三月三十一日	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	(1,415,034)	(895,946)	(294,724)	2,605,704	-
At 31 March 2015	於二零一五年三月三十一日	<u>51,195,466</u>	<u>1,133,027</u>	<u>4,878,953</u>	<u>17,795,680</u>	<u>75,003,126</u>

STATEMENT OF CASH FLOWS 現金流量表

FOR THE YEAR ENDED 31 MARCH 2015 截至二零一五年三月三十一日止年度

		2015 二零一五年 HK\$ 港元	2014 二零一四年 HK\$ 港元
Operating activities	營運活動		
(Deficit) surplus for the year	年度(虧損)盈餘	(50,827)	1,133,436
Adjustments for:	就以下項目作出調整:		
Government subvention for addition of property, plant and equipment	就購置物業、機器及設備之政府撥款	(817,553)	(1,099,441)
Interest expense	利息支出	19,155	22,360
Depreciation for property, plant and equipment	物業、機器及設備的折舊	2,310,980	2,646,103
Interest income	利息收入	(396,291)	(335,291)
Operating cash flows before movements in working capital	流動資金變動前之營運現金流量	1,065,464	2,367,167
Increase in debtors, deposits and prepayments	應收賬款、按金及預付款項之增加	(23,096)	(201,346)
(Increase) decrease in amount due from Consumer Legal Action Fund	消費者訴訟基金應收款項之(增加)減少	(356,000)	20,000
Increase in subscriptions received in advance	已收訂閱費之增加	97,038	107,236
Increase in accounts payable and accrued charges	應付賬款及應計費用之增加	763,445	606,877
Increase in provision for untaken leaves	未放取之有薪年假撥備之增加	315,589	251,453
Cash generated from operations	營運活動所得之現金額	1,862,440	3,151,387
Interest paid	已付利息	(19,155)	(22,360)
Net cash from operating activities	營運活動所得之現金淨額	1,843,285	3,129,027
Investing activities	投資活動		
Purchase of property, plant and equipment	購置物業、機器及設備	(1,252,643)	(804,663)
New loans and advances to staff	向員工提供之新貸款及預支	(130,617)	(160,392)
Repayments of loans and advances from staff	員工付還的貸款及預支	142,534	168,045
Placement in time deposits with original maturity over three months	存放於原到期日逾三個月之定期存款	(12,501,553)	-
Interest received	已收利息	390,377	325,216
Net cash used in investing activities	用於投資活動之現金淨額	(13,351,902)	(471,794)
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	(4,790,103)	(5,485,218)
Funds utilised for other non-recurrent projects	用於其他非經常性項目之資金	(864,834)	(868,054)
Repayment of bank borrowing	償還銀行貸款	(364,845)	(361,640)
Funds received for other non-recurrent projects	從其他非經常性項目所得資金	984,349	863,954
Government subventions received for non-recurrent projects	從非經常性項目所得之政府撥款	14,889,300	2,590,391
Net cash from (used in) financing activities	融資活動所得(動用)之現金淨額	9,853,867	(3,260,567)
Net decrease in cash and cash equivalents	現金及現金等值項目淨額之減少	(1,654,750)	(603,334)
Cash and cash equivalents at beginning of the year	於本年初之現金及現金等值項目	42,521,376	43,124,710
Cash and cash equivalents at end of the year	於本年底之現金及現金等值項目	40,866,626	42,521,376
Time deposits with original maturity over three months	原到期日逾三個月之定期存款	12,501,553	-
Total bank balances and cash	銀行結餘及現金總額	53,368,179	42,521,376



NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2015 截至二零一五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 for the first time in the current year the following amendments to HKFRSs and a new Interpretation issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"):

Amendments to HKFRS 10, HKFRS 12 and HKAS 27	Investment Entities
Amendments to HKAS 32	Offsetting Financial Assets and Financial Liabilities
Amendments to HKAS 36	Recoverable Amount Disclosures for Non-Financial Assets
Amendments to HKAS 39	Novation of Derivatives and Continuation of Hedge Accounting
HK(IFRIC) - Int 21	Levies

The application of the amendments to HKFRSs and the new Interpretation 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 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以下新訂及經修訂之香港財務報告準則:

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 27 號(修訂本)	投資實體
香港會計準則第 32 號(修訂本)	金融資產及金融負債的抵銷
香港會計準則第 36 號(修訂本)	非金融資產可回收金額的披露
香港會計準則第 39 號(修訂本)	更替衍生工具及對沖會計的延續
香港(國際財務申報準則詮釋委員會)一詮釋第 21 號	徵稅

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

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2015 截至二零一五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:

Amendments to HKFRSs	Annual Improvements to HKFRSs 2010 - 2012 Cycle ¹
Amendments to HKFRSs	Annual Improvements to HKFRSs 2011 - 2013 Cycle ²
Amendments to HKFRSs	Annual Improvements to HKFRSs 2012 - 2014 Cycle ³
Amendments to HKFRS 10, HKFRS 12 and HKAS 28	Investment Entities: Applying the Consolidation Exception ³
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 11	Accounting for Acquisitions of Interests in Joint Operations ³
HKFRS 9	Financial Instruments ⁴
HKFRS 15	Revenue from Contracts with Customers ⁵
Amendments to HKAS 1	Disclosure Initiative ³
Amendments to HKAS 16 and HKAS 38	Clarification of Acceptable Methods of Depreciation and Amortisation ³
Amendments to HKAS 16 and HKAS 41	Agriculture: Bearer Plants ³
Amendments to HKAS 19	Defined Benefit Plans: Employee Contributions ²
Amendments to HKAS 27	Equity Method in Separate Financial Statements ³

¹ Effective for annual periods beginning on or after 1 July 2014, with limited exceptions

² Effective for annual periods beginning on or after 1 July 2014

³ Effective for annual periods beginning on or after 1 January 2016

⁴ Effective for annual periods beginning on or after 1 January 2018

⁵ Effective for annual periods beginning on or after 1 January 2017

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

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（修訂本）	二零一零年至二零一二年度之年度改進 ¹
香港財務報告準則（修訂本）	二零一一年至二零一三年之年度改進 ²
香港財務報告準則（修訂本）	二零一二年至二零一四年之年度改進 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 ³
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11號（修訂本）	收購合資經營權益的會計處理 ³
香港財務報告準則第9號	金融工具 ⁴
香港財務報告準則第15號	來自客戶合約的收入確認 ⁵
香港會計準則第1號（修訂本）	披露動議 ³
香港會計準則第16號及第38號（修訂本）	澄清可接納的折舊及攤銷方法 ³
香港會計準則第16號及第41號（修訂本）	農業：生產性植物 ³
香港會計準則第19號（修訂本）	界定福利計劃：僱員供款 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 ³

¹ 於二零一四年七月一日或其後開始之年度期間生效，除某些例外情況

² 於二零一四年七月一日或其後開始之年度期間生效

³ 於二零一六年一月一日或其後開始之年度期間生效

⁴ 於二零一八年一月一日或其後開始之年度期間生效

⁵ 於二零一七年一月一日或其後開始之年度期間生效

委員會委員預期採納上述新訂及經修訂之香港財務報告準則，將不會對本委員會之業績及財務狀況產生重大影響。



NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2015 截至二零一五年三月三十一日止年度

3 SIGNIFICANT ACCOUNTING POLICIES

Statement of compliance

The financial statements have been prepared in accordance with HKFRSs issued by the HKICPA.

Basis of preparation

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

Interest income from a financial assets is recognised when it is probable that the economic benefits will flow to the Council and the amount of income can be measured reliably. Interest income 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.

3 主要會計政策

符合性聲明

本財務報表乃根據香港會計師公會頒布之香港財務報告準則編製而成。

編製基準

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。

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、機器及設備於出售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、機器及設備的出售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。

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3 SIGNIFICANT ACCOUNTING POLICIES - continued

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.

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 主要會計政策一續

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。所有金融資產之日常買賣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。

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。實際利率法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

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

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

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全部風險及回報被轉讓予另一實體時,該金融資產會被註銷。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會在收支結算表中確認。

當且僅當委員會責任被解除、取銷或屆滿時,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或應付代價之間的差額會於收支結算表內確認。

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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 主要會計政策一續

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，則此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，除非其他有系統的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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FOR THE YEAR ENDED 31 MARCH 2015 截至二零一五年三月三十一日止年度

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.

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。

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5 FINANCIAL INSTRUMENTS

a Categories of financial instruments

		2015 二零一五年	2014 二零一四年
		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)	56,383,051	45,195,045
Financial liabilities at amortised cost	以攤銷成本計量的金融負債	5,926,112	5,812,441

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:

		Assets 資產		Liabilities 負債	
		2015 二零一五年	2014 二零一四年	2015 二零一五年	2014 二零一四年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
United States dollars	美元	105,647	105,003	-	-
Euro	歐元	368,595	584,547	1,062,204	165,625

5 金融工具

甲 金融工具類別

乙 財務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。該些金融工具的詳情已於其附註中公布。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：



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FOR THE YEAR ENDED 31 MARCH 2015 截至二零一五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.

		2015 二零一五年		2014 二零一四年	
		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%	3,169	3%	3,150
		(3%)	(3,169)	(3%)	(3,150)
Euro	歐元	10%	(69,361)	10%	41,892
		(10%)	69,361	(10%)	(41,892)

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 demanded deposits with an original maturity of three months or less.

5 金融工具一續

乙 財務風險管理目標及政策一續

市場風險一續

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回報的可靠金融機構，以償還銀行貸款利息付款。而委員會委員亦會持續監控現金流量的利率風險。

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。

銀行結餘包括原訂期限為三個月或以內的存款。

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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 金融工具一續

乙 財務風險管理目標及政策一續

流動資金風險一續

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	未貼現現金流總額	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>-</u>	<u>5,968,307</u>	<u>5,926,112</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
2014	二零一四年							
Accounts payable	應付賬款	-	3,677,421	-	-	-	3,677,421	3,677,421
Secured bank borrowing	有抵押銀行貸款	0.96	<u>192,000</u>	<u>192,000</u>	<u>1,536,000</u>	<u>275,208</u>	<u>2,195,208</u>	<u>2,135,020</u>
			<u>3,869,421</u>	<u>192,000</u>	<u>1,536,000</u>	<u>275,208</u>	<u>5,872,629</u>	<u>5,812,441</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 2015 截至二零一五年三月三十一日止年度

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

		2015 二零一五年	2014 二零一四年
		HK\$ 港元	HK\$ 港元
Consumer protection studies	保障消費者權益研究	2,674,440	-
High priority initiatives projects	優先啟動之項目	1,976,537	-
Price surveillance project	價格監督項目	18,430	2,435,794
Price survey on diesel and gasoline	柴油及汽油價格調查	868,321	871,444
Strengthening consumer protection project	鞏固消費者權益項目	22,500	9,188
Purchase of computer equipments	購置電腦設備	8,600	105,047
Other non-recurrent projects	其他非經常性項目	903,663	1,340,780
Consumer Council resources centre enhancement project	消委會資源中心改善工程	-	246,000
Enhancement of computer systems	電腦系統優化	-	309,718
Unfair trade practice campaign	不公平貿易實務活動	-	2,134,741
		<u>6,472,491</u>	<u>7,452,712</u>

7 SALES OF "CHOICE" MAGAZINE

Income from sale of "Choice" magazine, after deduction of printing, artwork, postage and promotion cost amounts to HK\$99,099 (2014: HK\$404,595).

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 99,099 港元 (二零一四年：404,595 港元)。

8 STAFF COSTS

Staff costs include an amount of HK\$7,061,027 (2014: HK\$6,855,609) in respect of contributions to retirement benefits scheme.

8 員工成本

員工成本包括 7,061,027 港元 (二零一四年：6,855,609 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**

		2015 二零一五年	2014 二零一四年
		HK\$ 港元	HK\$ 港元
Consumer protection studies	保障消費者權益研究	2,674,440	-
High priority initiatives projects	優先啟動之項目	1,976,537	-
Price survey on diesel and gasoline	柴油及汽油價格調查	864,835	868,054
Other projects	其他項目	139,126	668,682
Price surveillance project	價格監督項目	-	2,435,794
Unfair trade practice campaign	不公平貿易實務活動	-	2,134,741
Consumer Council resources centre enhancement project	消委會資源中心改善工程	-	246,000
		<u>5,654,938</u>	<u>6,353,271</u>

NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2015 截至二零一五年三月三十一日止年度

10 PROPERTY, PLANT AND EQUIPMENT

10 物業、廠房及設備

		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 2013 於二零一三年 四月一日		62,638,435	7,932,802	1,773,396	11,179,471	862,296	247,291	84,633,691
Additions 添置		-	112,983	338,371	306,567	46,742	-	804,663
At 31 March 2014 於二零一四年 三月三十一日		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
DEPRECIATION 折舊								
At 1 April 2013 於二零一三年 四月一日		10,939,474	6,338,547	1,691,958	9,490,140	698,012	247,291	29,405,422
Charge for the year 年內支出		875,971	439,901	169,206	1,070,893	90,132	-	2,646,103
At 31 March 2014 於二零一四年 三月三十一日		11,815,445	6,778,448	1,861,164	10,561,033	788,144	247,291	32,051,525
Charge for the year 年內支出		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
CARRYING VALUES 賬面值								
At 31 March 2015 於二零一五年 三月三十一日		49,947,019	1,248,447	268,600	718,765	145,661	-	52,328,492
At 31 March 2014 於二零一四年 三月三十一日		50,822,990	1,267,337	250,603	925,005	120,894	-	53,386,829

The above items of property, plant and equipment are depreciated over their useful lives using the straight-line method, at the following rates per annum:

Leasehold land	Over the remaining term of the leases
Buildings	Over the shorter of their useful lives or the remaining term of the lease of land
Leasehold improvement	20%
Office equipment	33.33%
Computer equipment	33.33%
Furniture and fixtures	33.33%
Motor vehicle	33.33%

Leasehold properties with carrying value of HK\$13,035,553 (2014: HK\$13,147,396) 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 13,035,553 港元（二零一四年：13,147,396 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 twelve 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\$12,501,553 (2014: Nil) with an original maturity over three months, and carry interest at market rates which ranged from 0.7% to 1.15% (2014: 0.8% to 1.2%) 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十二期按月攤還外，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12,501,553港元（二零一四年：無），其利息根據每年0.7%至1.15%之間（二零一四年：0.8%至1.2%）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 有擔保銀行貸款

		2015 二零一五年 HK\$ 港元	2014 二零一四年 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	368,223	365,042
More than one year, but not exceeding two years	一年以上但不超過兩年	371,867	368,574
More than two years, but not more than five years	兩年以上但不超過五年	1,030,085	1,127,258
More than five years	五年以上	-	274,146
		1,770,175	2,135,020
Less: Amounts due within one year shown under current liabilities	減：流動負債下的一年內應付款項	(368,223)	(365,042)
		<u>1,401,952</u>	<u>1,769,978</u>

The loan which is secured by the Council's properties with carrying value of HK\$13,035,553 (2014: HK\$13,147,396) 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.

委員會以物業擔保所獲的貸款賬面值為13,035,553港元（二零一四年：13,147,396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。

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15 SUBVENTIONS RECEIVED**15 已收撥款**

		2015 二零一五年 HK\$ 港元	2014 二零一四年 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:		
Price surveillance project	價格監督項目	202,735	221,165
Price survey on diesel and gasoline	柴油及汽油價格調查	1,969,023	1,849,509
Strengthening consumer protection project	鞏固消費者權益項目	774,590	797,090
Enhancement of computer systems	電腦系統優化	1,523,463	2,708,288
Retention of time limited post	保留有時限之職位	1,881,300	-
Consumer protection studies	保障消費者權益研究	4,393,560	-
Consumer Council resource centre:	消費者委員會資源中心:		
leasehold improvement	租賃物業裝修	256,244	256,244
enhancement project	改善工程	48,899	48,899
air-conditioning system	空調系統	-	46,000
High priority initiatives projects	優先啟動之項目	3,796,473	-
Consumer Council renovation	消費者委員會辦事處翻新工程	1,940,000	-
Training program	培訓項目	908,783	1,025,408
Conference room refurbishment	會議室裝修工程	340,000	544,000
Digitalisation of "Choice" magazine	《選擇》月刊數碼化	18,333	73,333
Accomplishing sever virtualisation	完成伺服器虛擬化	1,600,000	1,600,000
Other projects	其他項目	2,243,985	2,453,284
Choice of tablet computer	《選擇》月刊流動應用程式	-	550,000
35th anniversary activities	35週年活動	-	323,009
		<u>21,897,388</u>	<u>12,496,229</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

該款項由以往累積一般資金處撥出，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。



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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:

		2015 二零一五年	2014 二零一四年
		HK\$ 港元	HK\$ 港元
Online "Choice" 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>329,583</u>	<u>294,724</u>
		<u>4,878,953</u>	<u>4,844,094</u>

19 OPERATING LEASE COMMITMENT

At the end of the reporting period, the Council had commitments for future minimum lease payments under non-cancellable operating leases in respect of rented premises which fall due within one year and two to five years amounting to HK\$1,273,239 and HK\$1,042,170, respectively (2014: HK\$767,428 and HK\$480,947).

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\$2,710,000 (2014: HK\$2,354,000) 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.

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 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。在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 1,273,239 港元及 1,042,170 港元（二零一四年：767,428 港元及 480,947 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 2,710,000 港元（二零一四年：2,354,000 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。該收費乃根據信託聲明中的條款及經委員會與消費者訴訟基金執行委員會批核。

CONSUMER ADVICE CENTRES

消費者諮詢中心

Consumer Complaint & Enquiry Hotline
消費者投訴及諮詢熱線 **2929 2222**

Fax 傳真號碼 : 2856 3611 Website 網站 : www.consumer.org.hk E-mail 電郵地址 : cc@consumer.org.hk

Hong Kong 香港區

North Point Consumer Advice Centre

Room 1410, 14/F, Kodak House II
39 Healthy Street East, North Point

北角諮詢中心

北角健康東街39號柯達大廈二期14樓1410室

Kowloon 九龍區

Shamshui Consumer Advice Centre

G/F, Cheung Sha Wan Government Offices
303 Cheung Sha Wan Road

深水埗諮詢中心

長沙灣道303號長沙灣政府合署地下

Tsimshatsui Consumer Advice Centre

G/F, Consumer Council Resource Centre
3 Ashley Road, Tsimshatsui

尖沙咀諮詢中心

尖沙咀亞士厘道3號
消費者委員會資源中心地下

Wong Tai Sin Consumer Advice Centre

Unit 201, 2/F, Lung Cheung Office Block
138 Lung Cheung Road, Wong Tai Sin

黃大仙諮詢中心

黃大仙龍翔道138號龍翔辦公大樓2樓201室

New Territories 新界區

Shatin Consumer Advice Centre

Room 442, 4/F, Shatin Government Offices
1 Sheung Wo Che Road, Shatin

沙田諮詢中心

沙田上禾輦路1號沙田政府合署4樓442室

Tsuen Wan Consumer Advice Centre

Room 105, 1/F, Princess Alexandra
Community Centre
60 Tai Ho Road, Tsuen Wan

荃灣諮詢中心

荃灣大河道60號雅麗珊社區服務中心1樓105室

Yuen Long Consumer Advice Centre

G/F, Yuen Long District Office Building
269 Castle Peak Road, Yuen Long

元朗諮詢中心

元朗青山公路(元朗段)269號元朗民政事務處大廈地下



PRODUCT TESTING REPORTS 產品試驗報告

ELECTRICAL & ELECTRONIC GOODS 電氣及電子產品

- Baby Feeding Bottle Sterilisers 奶瓶消毒機
- Bread Makers 麵包機
- Espresso Coffee Makers 特濃咖啡機
- Fitness Tracker Bands 運動手環
- Hair Dryers 風筒
- Headphones 頭戴式耳筒*
- Induction Cookers and Radiant Cookers
電磁爐及電陶爐
- Mini Hi-Fi Systems 微型音響組合
- Mobile Phones (2 updates, total 40 models)
手機 (出版2次, 共40個型號)*
- Printers 打印機
- Projectors 投影機
- Soundbars 家庭影院揚聲器
- Steam Irons 熨斗
- Tablet PCs (2 updates, total 48 models)
平板電腦 (出版2次, 共48個型號)*
- USB Power Supplies USB電源供應器
- Vacuum Cleaners 吸塵機
- Wall Fans 掛牆扇
- Window Type Air Conditioners 窗口式冷氣機
- Wireless Speakers 無線揚聲器

PHOTOGRAPHIC EQUIPMENT & SOFTWARE 攝影器材及軟件

- Camcorders 攝錄機*
- Cameras (4 updates, total 79 models)
相機 (出版4次, 共79個型號)*
- Cloud Storage Service Test 雲端儲存服務測試
- Internet Security Software Packages 網絡保安軟件

FOOD & HEALTH FOOD 食物及健康食品

- Children's Meal Sets 兒童餐
- Egg Dishes 含蛋食物
- Energy Drinks 能量飲品

HEALTH & BEAUTY 保健美容

- Anti-wrinkle Face Creams 除皺面霜*
- Medical Thermometers for Home Use 家用體溫計*
- Toothpastes 牙膏*

HOUSEHOLD PRODUCTS 家庭用品

- Box and Soft Pack Facial Tissues 盒裝面紙
- Chef's Knives 西式廚師刀
- Emulsion Paints 乳膠漆
- Pushchairs 嬰孩手推車*

AUTOMOBILE & CYCLING PRODUCTS 汽車及單車用品

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

OTHERS 其他

- Dry Pet Foods 貓狗乾糧
- Soccer Balls 足球*

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

PRODUCT INDEPTH STUDIES AND MARKET SURVEY REPORTS

產品研究及市場調查報告

ELECTRICAL & ELECTRONIC GOODS 電氣及電子產品

- Garment Steamers 掛熨機

FOOD & NUTRITION 食品及營養

- Milk Powder for Elderly 中年人/長者奶粉
- Pre-packaged Chinese New Year Festive Food 預先包裝賀年食品

HEALTH & BEAUTY 保健美容

- Analgesic Patches 止痛藥貼
- Baby Wipes 嬰兒清潔濕巾
- BB and CC Creams BB霜及CC霜
- Care for People with Incontinence 失禁的護理
- Denture Cleansers and Adhesives 假牙清潔片及假牙黏著劑
- Drugs for Allergy 治療敏感症的藥物
- Drugs for Treating Cirrhosis 肝硬化的藥物治療
- Electronic Cigarettes 電子煙
- Indigestion 消化不良
- Make Up Cleansing Water and Cleansing Wipes 卸妝水及卸妝濕巾
- Slimming Claims of Vibration Platforms 震動板的纖體聲稱
- Treatments for Herpes Zoster and its Prevention 「生蛇」的治療及預防

TOYS 玩具

- Toys and Costumes for Halloween 萬聖節玩具裝扮用品

HOUSEHOLD PRODUCTS 家庭用品

- Baby Carriers and Slings 嬰兒揹帶
- CSR of Wooden Furniture Manufacturers 木家具生產商的企業社會責任
- Domestic Fire Safety Products 家居消防用品
- Water Filters 濾水器



SURVEYS AND SERVICE STUDY REPORTS

調查及服務研究報告

Market Surveys / Opinion Surveys / Price Surveys 市場調查 / 意見調查 / 價格調查

- Annual Supermarket Price Survey 年度超市價格調查
- Credit Card Mileage Programmes 信用卡飛行里數獎賞計劃
- Local Pre-wedding Photo Packages 本地婚紗攝影套餐
- Low Cost Carrier Services 廉航服務
- Bank Account Low Balance Fee 銀行低結餘戶口收費
- Manufacturers' CSR of Tablet PCs 平板電腦製造商的企業社會責任*
- Online Music Services 網上音樂服務
- Opinion Survey on Outbound Package Tour 外遊旅行團意見調查
- Overseas ATM Cash Withdrawal Services 境外提款服務
- 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
- Working Holiday Insurance 工作假期保險

Indepth Studies 深入研究

- International Calling Services 國際長途電話服務
- Interventions for Autistic Children 自閉症的訓練
- Labelling of Prepackaged Fresh Food Produce 預先包裝鮮貨食品標籤
- Laundry Services and Clothing Care Labelling 洗衣服務及衣物護理標籤
- Postnatal Care Services 陪月員服務
- Recycling of Second-hand Clothes and Accessories (Collaborative Consumption) 二手衫及配飾回收(合作消費)
- Supermarket Price Labelling and Price Promotion 超市價格標示及減價促銷

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

CONSULTATION PAPERS RESPONDED TO BY THE COUNCIL

回應諮詢文件

- Financial Services and the Treasury Bureau - Proposals for a Resolution Regime for Financial Institutions in Hong Kong (2014 · 04 · 16)
財經事務及庫務局 - 建立一套適用於香港的金融機構有效處置機制
- Securities and Futures Commission - The Regulation of Alternative Liquidity Pools (2014 · 04 · 25)
證券及期貨事務監察委員會 - 監管另類交易平台
- Legislative Council Bills Committee - Contracts (Rights of Third Parties) Bill (2014 · 05 · 02)
立法會法案委員會 - 《合約(第三者權利)條例草案》
- Environment Bureau - Future Fuel Mix for Electricity Generation (2014 · 06 · 18)
環境局 - 未來發電燃料組合
- Legislative Council Bills Committee - Insurance Companies (Amendment) Bill 2014 (2014 · 06 · 24)
立法會法案委員會 - 《2014年保險公司(修訂)條例草案》
- Legislative Council Subcommittee on Food and Drugs (Composition and Labelling) (Amendment) (No.2) Regulation 2014 - Food and Drugs (Composition and Labelling) (Amendment) (No.2) Regulation 2014 (2014 · 07 · 22)
立法會《2014年食物及藥物(成分組合及標籤)(修訂)(第2號)規例》小組委員會 - 《2014年食物及藥物(成分組合及標籤)(修訂)(第2號)規例》
- Pharmacy and Poisons Board Hong Kong - Draft Code of Practice for Holder of Wholesale Poisons Licence and Draft Code of Practice for Holder of Certificate of Registration as an Importer and Exporter of Pharmaceutical Products (2014 · 07 · 29)
香港藥劑業及毒藥管理局 - 《毒藥批發牌照持有人執業守則》及《註冊為藥劑製品進口商及出口商的證明書持有人執業守則》草擬本
- Financial Dispute Resolution Centre - Amendments to the Terms of Reference to Allow for Disciplinary Proceedings of the Financial Dispute Resolution Centre (2014 · 08 · 26)
金融糾紛調解中心(調解中心) - 就調解中心對金融糾紛調解計劃(“調解計劃”)的職權範圍所作出與紀律聆訊有關的修訂建議
- Mandatory Provident Fund Authority - Providing Better Investment Solutions for MPF Members “Core Fund” (2014 · 09 · 30)
強制性公積金計劃管理局 - 為強積金成員提供更佳投資方案
- Legislative Council Bills Committee - Securities and Futures and Companies Legislation (Uncertificated Securities Market Amendment) Bill 2014 (2014 · 10 · 06)
立法會法案委員會 - 《2014年證券及期貨及公司法例(無紙證券市場修訂)條例草案》
- Legislative Council Bills Committee - Mandatory Provident Fund Schemes (Amendment) Bill 2014 (2014 · 10 · 07)
立法會法案委員會 - 《2014年強制性公積金計劃(修訂)條例草案》
- Competition Commission - Draft Guidelines on Complaints, Investigations, and Applications (Exclusions and Exemptions) (2014 · 11 · 10)
香港競爭事務委員會 - 投訴、調查及申請(豁免及豁免)草擬指引



- Land Registry - Latest Proposal for the Implementation of the Land Titles Ordinance - Rectification and Indemnity Issues and Indeterminate Ownership Registers (2014·11·28)
土地註冊處 - 實施《土地業權條例》的最新建議 - 更正及彌償安排、及未能確定物業擁有權的登記冊
- Competition Commission - Draft Guidelines on the First and Second Conduct Rules and the Merger Rule (2014·12·10)
香港競爭事務委員會 - 第一、第二行為守則及合併守則草擬指引
- Financial Services and the Treasury Bureau and Hong Kong Monetary Authority - Enhancements to the Deposit Protection Scheme (2014·12·12)
財經事務及庫務局、香港金融管理局 - 優化存款保障計劃
- Hong Kong Association of Banks - Review of Code of Banking Practice (2014·12·18)
香港銀行公會 - 檢討銀行營運守則
- Legislative Council Panel on Food Safety and Environmental Hygiene - 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 (2015·02·10)
立法會食物安全及環境衛生事務委員會 - 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及預先包裝食物的營養和健康聲稱的建議規管架構
- Legislative Council Panel on Health Services - Regulation of Private Healthcare Facilities (2015·02·17)
立法會衛生事務委員會 - 私營醫療機構規管
- Legislative Council Bills Committee - Private Columbaria Bill (2015·02·23)
立法會法案委員會 - 《私營骨灰安置所條例草案》
- Food and Health Bureau - Regulation of Private Healthcare Facilities (2015·03·16)
食物及衛生局 - 私營醫療機構規管
- Legislative Council Bills Committee - Clearing and Settlement Systems (Amendment) Bill 2015 (2015·03·17)
立法會法案委員會 - 《2015年結算及交收系統(修訂)條例草案》

14TH CONSUMER RIGHTS REPORTING AWARDS 第十四屆消費權益新聞報道獎

List of Adjudicators 評判名錄

Dr Francis LEE, Associate Professor, School of Journalism and Communication, the Chinese University of Hong Kong
香港中文大學新聞與傳播學院副教授李立峯博士

Mr LAU Chi-kuen, Principal Lecturer, Department of Journalism, School of Communication, Hong Kong Baptist University
香港浸會大學傳理學院新聞系首席講師劉志權先生

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香港樹仁大學新聞與傳播學系助理教授李家文博士

Ms SHAM Yee-lan, Chairperson, Hong Kong Journalists Association
香港記者協會主席岑倚蘭女士

Ms Zoe HUNG, Committee Member, Hong Kong Journalists Association
香港記者協會執委孔雪怡女士

Mr Tyrone SIU, Chairman, Hong Kong Press Photographers Association
香港攝影記者協會主席蕭文超先生

Mr LEUNG Pak-ho, Committee Member, Hong Kong Press Photographers Association
香港攝影記者協會執委梁百豪先生

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	電訊消費陷阱系列 何詩韻、林卓昕	— 香港經濟日報
銀獎	《防搵笨新例》系列報道 周婷、錢瑋琪、田青青	— 明報
銅獎	奶粉荒「天價奶粉」系列報道 邱雅綺、梁杏怡、黃熙麗、田青青、陳穎欣、周婷	— 明報
優異	消費者保障系列 何詩韻	— 香港經濟日報
	新興美容陷阱多人中招 踢爆神秘顧客掠水局 歐陽玲、陳念慈	— 東周刊

組別：特寫

金獎	租魔系列 王嘉嘉、杜潔心、何詩韻、蔡瑤、曾秋文	— 香港經濟日報
銀獎	社交Apps濫索權限 盲click失私隱 盧勁業、梁御和	— 蘋果日報
銅獎	實用面積有漏洞 版本不同惹爭拗 歐陽慧恩、蔡慶佳	— 東周刊
優異	Putting an end to gross floor area & Realty Strikes Sandy Li, Yvonne Liu and Peggy Sito	— South China Morning Post
	鬥平搶客變「自殺」 顧客商戶小心「陪葬」 揭團購頻爆煲之謎 黃詠慈	— 東周刊

組別：電視新聞

金獎	新聞刺針 — 肉丸的疑惑 關梓寧	— 有線新聞
銀獎	DR事件發生一周年 何海凌、譚以和、張聲慧	— now新聞台
銅獎	商品說明條例系列 蕭洛汶、聶珮林	— 有線新聞
優異	商品說明條例系列 陳家俊、馮巧欣、簡學悌	— now新聞台

組別：電視特寫

金獎	新聞透視：酒店變住宅 何嘉敏及新聞透視製作組	— 電視廣播有限公司
銀獎	鏗鏘集：燈泡的迷思 葉婉虹	— 香港電台
銅獎	The Pearl Report: In The Eyes of The Beholder Michelle Chan, Gut Chan & The Production Crew of The Pearl Report	— Television Broadcasts Limited
優異	新聞透視：奶粉神話 鄺國惠及新聞透視製作組	— 電視廣播有限公司

組別：電台新聞

金獎	商品說明條例系列 朱錫君、周曉暘	— 香港電台
銀獎	無形之手 袁梓珮	— 香港電台
銅獎	美容藥謊 趙珮瑜、黃凱寧	— 商業電台
優異	奶粉有價 朱錫君、崔蔚恩	— 香港電台

組別：電台特寫

金獎	比特不俾得 蔡崇玲、陳嘉駿	— 商業電台
銀獎	《譜戰未來》系列 陳曉慶、任順熙	— 香港電台
銅獎	雍澄軒酒店拆售 鍾慧儀	— 香港電台

組別：新聞攝影

金獎	揀樓 何家達	— 蘋果日報
銀獎	發牌風波浪湧，數萬人包圍政總 張永康	— 香港經濟日報
銅獎	全城盲搶金 陸羽勝	— 東周刊
優異	價值36萬的工作平台 謝榮耀	— 蘋果日報

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

1	台灣強冠地溝油 本港數百食肆中招	(2,700票)
2	上海福喜黑心食材 麥當勞停售部分食品	(2,689票)
3	美容院麻醉藥超標 300磅女抽脂送命	(2,186票)
4	iPhone 6 推出掀炒風	(2,123票)
5	電訊商合併爆加價潮	(1,846票)
6	消委會報告批評一手住宅銷售手法 提8項建議	(1,752票)
7	郵輪改行程 團友霸船索償	(1,637票)
8	消委會查超市標價與電腦價不符 差額達九成	(1,623票)
9	港府規管私營龕場 豁免90年前營運減干擾	(1,424票)
10	抗議批發價飆升 雞檔停市7日	(1,252票)



16TH WINNERS OF THE CONSUMER CULTURE STUDY AWARD

第十六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	笑·夠味?	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
Second 亞軍	Journal of Desires	Carmel Secondary School 迦密中學
Third 季軍	Back To Basic	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
Distinguished Award 傑出作品獎	玩具保姆 右手尾	Madam Lau Kam Lung Secondary School of Miu Fat Buddhist Monastery 妙法寺劉金龍中學 HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
The Best Topic Award 最佳選題獎	笑·夠味?	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
Merit for the Best Topic Award 優異選題獎	Journal of Desires	Carmel Secondary School 迦密中學
	Back To Basic	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
	舌尖上的世界 右手尾	Lai Chack Middle School 麗澤中學 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	香港婚宴菜單環保嗎?	St. Rose of Lima's College 聖羅撒書院
Second 亞軍	情與義, 值千金?	South Tuen Mun Government Secondary School 南屯門官立中學
	消悶	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
Third 季軍	六個肉痛的少女	Ho Lap College (Sponsored by The Sik Sik Yuen) 可立中學 (晉色園主辦)
	魔鏡魔鏡我最靚?!	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
The Best Topic Award 最佳選題獎	情與義, 值千金?	South Tuen Mun Government Secondary School 南屯門官立中學
Merit for the Best Topic Award 優異選題獎	香港婚宴菜單環保嗎?	St. Rose of Lima's College 聖羅撒書院
	緋紅非綠	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
	消悶	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
「芯」「筆」可測	Carmel Divine Grace Foundation Secondary School 迦密主恩中學
收到·收唔到? 一解開生日消費之謎	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
糖思	St. Paul's Secondary School 聖保祿中學

Senior Division 高級組

Topic 考察題目	School 學校
髮「型」?	United Christian College 滙基書院
從來不了解我們的爸媽	SKH Chan Young Secondary School 聖公會陳融中學

Commended Project Award 嘉許作品獎

Junior Division 初級組	
Topic 考察題目	School 學校
後現代內衣蜜語	CUHK Federation of Alumni Associations Thomas Cheung Secondary School 香港中文大學校友會聯會張煊昌中學
小小心願	Hoi Ping Chamber of Commerce Secondary School 旅港開平商會中學
報紙：人生攝錄機	Wong Shiu Chi Secondary School 王肇枝中學
我瞞的消費旅程	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
我家親戚來了	Madam Lau Kam Lung Secondary School of Miu Fat Buddhist Monastery 妙法寺劉金龍中學
「實」用 = 「失」用？	HKFYG Lee Shau Kee College 香港青年協會李兆基書院
被一致了？！	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
覆水難收？	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
消費愛恨史	Buddhist Tai Hung College 佛教大雄中學
贈品何價？（贈品？真笨！）	The Church of Christ in China Fong Yun Wah Secondary School 中華基督教會方潤華中學
「菲」比尋常	King's College 英皇書院
「我要麵包，我唔要麵包」— 物件的價值	Wa Ying College 華英中學
被變「式」的街市	Ju Ching Chu Secondary School (Yuen Long) 裘錦秋中學（元朗）
我的美麗日記	Lai Chack Middle School 麗澤中學
「PG」家長止癮	St. Stephen's Church College 聖士提反堂中學
買到？買不到？	Yan Chai Hospital Wong Wha San Secondary School 仁濟醫院王華湘中學
來自金錢的形象？	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
開心之「錢」	Buddhist Tai Hung College 佛教大雄中學
不捨得是一種病	Leung Shek Chee College 梁式芝書院
以課換貨？	Po Leung Kuk Tong Nai Kan Junior Secondary College 保良局唐乃勤初中書院
塗改帶之死亡筆記	SKH Chan Young Secondary School 聖公會陳融中學
Trick or Treat？	Tsuen Wan Government Secondary School 荃灣官立中學
「戲」出望外	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
印花·師奶	Po Leung Kuk Ma Kam Ming College 保良局馬錦明中學
雪 GOLD 情	Fukien Secondary School (Kwun Tong) 福建中學（觀塘）
細味·鴨寮情	Lai Chack Middle School 麗澤中學
消費、無奈；放手，然後離開	DMHC Siu Ming Catholic Secondary School 天主教母佑會蕭明中學
真真·假假	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
零消費之旅	The Church of Christ in China Fong Yun Wah Secondary School 中華基督教會方潤華中學
過期消費	HKFYG Lee Shau Kee College 香港青年協會李兆基書院
不捨得是一種病	Leung Shek Chee College 梁式芝書院

Senior Division 高級組

Topic 考察題目	School 學校
爆谷、飽谷？	Heep Yunn School 協恩中學
千奇百怪的爸爸	Good Hope School 德望學校
千金難買我快樂	SKH Chan Young Secondary School 聖公會陳融中學
「素」造一個綠升級的家	SKH Lam Woo Memorial Secondary School 聖公會林護紀念中學

Anniversary Award 周年紀念獎

Teacher 指導老師	School 學校
蔡壽祥	Buddhist Wong Fung Ling College 佛教黃鳳翎中學
蔡崇界	Buddhist Wong Fung Ling College 佛教黃鳳翎中學
符湘楠	Buddhist Wong Fung Ling College 佛教黃鳳翎中學
何永康	Buddhist Wong Fung Ling College 佛教黃鳳翎中學
梅婉珍	Buddhist Wong Fung Ling College 佛教黃鳳翎中學
何樂基	Caritas Chong Yuet Ming Secondary School 明愛莊月明中學
巫健萍	Caritas Fanling Chan Chun Ha Secondary School 明愛粉嶺陳震夏中學
吳順德	The Church of Christ in China Kei Chi Secondary School 中華基督教會基智中學
馬麗嫻	Christian Alliance S C Chan Memorial College 宣道會陳瑞芝紀念中學
程德敏	Hong Kong and Macau Lutheran Church Queen Maud Secondary School 港澳信義會慕德中學
許明娟	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
羅慧兒	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
楊嘉怡	HKSYC & IA Wong Tai Shan Memorial College 香港四邑商工總會黃棣珊紀念中學
楊冠紅	Hotung Secondary School 何東中學
陳肇強	Ju Ching Chu Secondary School (Yuen Long) 裘錦秋中學 (元朗)
曾靜怡	Kowloon True Light Middle School 九龍真光中學
蘇芳美	Rosaryhill School (Secondary Section) 玫瑰崗學校 (中學部)
鄧敏儀	Shun Tak Fraternal Association Leung Kau Kui College 順德聯誼總會梁銶琚中學

4x10 COMIC EXHIBITION

LIST OF PARTICIPATING COMIC ARTISTS AND CULTURAL CRITICS

4x10 漫畫展

參展漫畫家及文化創意人名錄

Comic Artists 漫畫家

- Alphonso WONG (Old Master Q) 王澤 (老夫子)
- LEE Wai-chun (Miss 13 Dots) 李惠珍 (13点)
- DOE Sum 杜琛
- Craig AU YEUNG 歐陽應霽
- Siu Hak 小克
- YEUNG Hok-tak 楊學德
- Big Soil 大泥
- WONG Chiu-tat 黃照達
- Postgal Workshop (Din-Dong) 貓室 (癡啗)
- Tina KO

Cultural Critics 文化創意人

- Amy CHAN 陳雅妍
- CHEUNG Tat-ming 張達明
- Kengo IP 健吾
- Joey LEUNG 梁祖堯
- LUI Tai-lok 呂大樂
- NG Chun-hung 吳俊雄
- WONG Chi-chung 黃志淙
- WONG Chi-lung 黃智龍
- Derek WONG 黃曉帆
- YAU Ching 游靜



**WINNERS OF THE CONSUMER COUNCIL SPONSORED
THE BEST THEMATIC MICRO-FILM AWARD
MOBILE FILM PRODUCTION CONTEST 2014
THE 8TH HONG KONG MOBILE FILM FESTIVAL**

**消費者委員會贊助
第八屆香港流動影片節—流動影片製作比賽
最佳主題微電影大獎得獎名單**

Award 獎項	Film 片名	Director 導演
Gold 金獎	Ting Ding 叮叮	CHENG Ka-shing (The Hong Kong Polytechnic University) 鄭嘉誠 (香港理工大學)
Silver 銀獎	Breathe Again 遊樂塵幻	LAI Wing-cheong 賴永昌
Bronze 銅獎	The Wedding Memories 攝影待嫁	TSOI Ho-fung 蔡浩峯
Merit 優異作品獎	The Chinese Cheongsam 羅衣十八載	MA Yan-wan (Hong Kong Baptist University) 馬茵雲 (香港浸會大學)
	Dancing Shoes 跳舞鞋	Samuel YAU (Dr Catherine F. Woo Memorial School) 邱萬城 (胡素貞博士紀念學校)
Special Mention 特別嘉許獎	Happy Selfie Time 快樂自拍時代	YAU Wing-yan, SUN Ming-wai (Hong Kong Baptist University) 邱詠恩、孫名慧 (香港浸會大學)
	Portrait Picture Cards 公仔紙	YEUNG Mun-tak (CUHK Federation of Alumni Associations Thomas Cheung School) 楊滿德 (香港中文大學校友會聯會張煊昌學校)

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 Health - Taskforce on Hong Kong Code of Marketing of Breastmilk Substitutes
衛生署 - 香港母乳代用品銷售守則專責小組
- Department of Justice - 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406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 and 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406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598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 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
- 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 - 配方奶粉供應鏈委員會
- 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 and Security Issues of the Steering Committee on eHealth Record Sharing
食物及衛生局 - 電子健康記錄互通督導委員會 - 法律、私隱及保安問題工作小組
- Food and Health Bureau - Working Group on Regulation of Private Hospitals
食物及衛生局 - 私家醫院規管事宜工作小組
- 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
- 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
- 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

- 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
- 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
- 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 and Hairdressing Training Board
職業訓練局 - 美容美髮訓練委員會
- Vocational Training Council - Working Group on Regulation of Medical Devices (Aesthetics Related)
職業訓練局 - 醫療儀器（美容儀器）的規管工作小組
- Water Supplies Department - Task Force on Voluntary Water Efficiency Labelling Scheme
水務署 - 用水效益標籤計劃工作小組