

# 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 何耀棟博士，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
2013.11 – 2017.10	Mr Philip LEUNG Kwong-hon, MH 梁光漢先生，榮譽勳章

# MEMBERSHIP OF THE CONSUMER COUNCIL

## 消費者委員會委員

### Chairman 主席

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

### Vice Chairman 副主席

Mr Philip LEUNG Kwong-hon, MH 梁光漢先生，榮譽勳章  
( up to至2017.10.06 )

Mr Samuel CHAN Ka-yan, JP 陳家殷大律師，太平紳士  
( since由2017.10.07 )

### 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  
( up to至2017.10.06 )

Dr Jason CHAN Kai-yue, JP 陳繼宇博士，太平紳士  
( up to至2017.12.31 )

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

Dr Wilton FOK Wai-tung 霍偉棟博士 ( since由2018.01.01 )

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, MH 許敬文教授，榮譽勳章  
( up to至2017.10.31 )

Mr Antonio KWONG Cho-sing, MH 鄭祖盛律師，榮譽勳章  
( since由2018.01.01 )

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

Ms Vanessa LAU Chi-wan 劉子芸女士 ( since由2017.11.01 )

Ms Kitty LEE Wing-lan 李泳蘭女士 ( since由2018.01.01 )

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 ( up to至2017.12.31 )

Mr SHIH Wing-ching, JP 施永青先生，太平紳士  
( up to至2017.12.31 )

Dr Karen SHUM Hau-yan 沈孝欣醫生

Mr Kyrus SIU King-wai 蕭景威先生 ( since由2018.01.01 )

Prof. Nora TAM Fung-yee, BBS, JP 譚鳳儀教授，銅紫荊星章，太平紳士 ( since由2017.11.01 )

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  
( up to至2017.12.31 )

Mr Kent WONG Siu-kee 黃紹基先生

### Co-opted Members 增選委員

Ms Elisa CHAN Chi-ying 陳芝瑛女士

Mr CHAN Ka-kui, BBS, JP 陳家駒先生，銅紫荊星章，太平紳士  
( up to至2017.10.31 )

Dr Jason CHAN Kai-yue, JP 陳繼宇博士，太平紳士 ( since由2018.01.29 )

Mr CHANG Kwong-tak 張廣德校長

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 Johnny FEE Chung-ming, JP 費中明律師，太平紳士  
( since由2018.01.29 )

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. Michael HUI King-man MH 許敬文教授，榮譽勳章  
( since由2017.11.01 )

Mr Richard KHAW Wei-kiang, SC 許偉強資深大律師  
( since由2018.01.29 )

Mr Kelvin KWOK Hiu-fai 郭曉暉先生

Mr Alex LAI Ting-hong 黎庭康律師 ( since由2018.01.29 )

Mr Daniel C. LAM, SBS, JP 林澹先生，銀紫荊星章，太平紳士

Ms Queenie Fiona LAU 劉恩沛大律師 ( since由2018.01.29 )

Dr LAW Cheung-kiwok 羅祥國博士

Mr LEUNG Chun-kit 梁俊傑校長

Dr LO Pui-yin 羅沛然大律師

Ms Bonnie NG Hoi-lam 吳凱霖女士 ( up to至2017.12.31 )

Prof. Angela NG Lai-ping 吳麗萍教授 ( since由2018.01.29 )

Mr Gabriel PANG Tsz-kit 彭子傑先生

Prof. PUN Kong-pang 潘江鵬教授 ( since由2017.04.01 )

Mr SHIH Wing-ching, JP 施永青先生，太平紳士 ( since由2018.01.29 )

Prof. Nora TAM Fung-yee, BBS, JP

譚鳳儀教授，銅紫荊星章，太平紳士 ( up to至2017.10.31 )

Mr Tony TANG Kwok-wai 鄧國偉先生

Mrs Susanna TSOI LAI Yuet-sum, MH 蔡黎悅心女士，榮譽勳章

Dr Michael TSUI Fuk-sun, MH 徐福燊醫生，榮譽勳章

Mr WONG Kam-leung 黃錦良校長

Ms WONG Mei-ling 王美玲女士

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 ( up to至2017.12.31 )

Dr Eunice YIM Pui-yu 嚴沛瑜博士

# MEMBERSHIP OF THE COMMITTEES, WORKING GROUPS AND ADVISORY GROUP

## 小組委員

### Staff and Finance Committee 人事及財務小組

#### Chairman 主席

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

#### Vice Chairman 副主席

Mr Philip LEUNG Kwong-hon, MH 梁光漢先生，榮譽勳章  
( up to至2017.10.06 )

Mr Samuel CHAN Ka-yan, JP 陳家殷大律師，太平紳士  
( since由2017.11.01 )

#### 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

Dr Karen SHUM Hau-yan 沈孝欣醫生 ( since由2017.11.01 )

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 Antonio KWONG Cho-sing, MH 鄺祖盛律師，榮譽勳章  
( since由2018.01.29 )

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 鄔莉華律師 ( up to至2017.12.31 )

### Competition Policy Committee 競爭政策研究小組

#### Chairman 主席

Ms Linda CHAN Ching-fan, SC 陳靜芬資深大律師

#### Vice Chairman 副主席

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

#### Members 委員

Mr Samuel CHAN Ka-yan, JP 陳家殷大律師，太平紳士  
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( since由2018.01.29 )

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

( up to至2017.12.31 )

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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

Mr SHIH Wing-ching, JP 施永青先生，太平紳士

( since由2018.01.29 )

### 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

Dr Wilton FOK Wai-tung 霍偉棟博士 ( since由2018.01.29 )

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 ( up to至2017.12.31 )  
 Prof. Nora TAM Fung-ye, BBS, JP  
 譚鳳儀教授, 銅紫荊星章, 太平紳士 ( since由2017.11.01 )

### Co-opted Members 增選委員

Mr Tony TANG Kwok-wai 鄧國偉先生  
 Mr Alvin WONG Tak-wai 黃德偉先生

## Publicity and Community Relations Committee

### 宣傳及社區關係小組

#### Chairman 主席

Prof. Michael HUI King-man, MH 許敬文教授, 榮譽勳章  
 ( up to至2017.10.31 )  
 Mr Clement CHAN Kam-wing 陳錦榮先生 ( since由2017.11.01 )

#### Vice Chairman 副主席

Mr Philip LEUNG Kwong-hon, MH 梁光漢先生, 榮譽勳章  
 ( up to至2017.10.06 )  
 Dr Jason CHAN Kai-yue, JP 陳繼宇博士, 太平紳士  
 ( from由2017.11.01 to至2017.12.31 )  
 Ms Amy FUNG Dun-mi, MH 馮丹媚女士, 榮譽勳章  
 ( since由2018.01.29 )

#### Members 委員

Dr Jason CHAN Kai-yue, JP 陳繼宇博士, 太平紳士  
 ( up to至2017.10.31 )  
 Mr Clement CHAN Kam-wing 陳錦榮先生 ( up to至2017.10.31 )  
 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  
 ( up to至2018.01.28 )  
 The Hon Steven HO Chun-yin, BBS 何俊賢議員, 銅紫荊星章  
 ( since由2018.01.29 )  
 Ms Vanessa LAU Chi-wan 劉子芸女士 ( since由2017.11.01 )  
 Ms Kitty LEE Wing-lan 李泳蘭女士 ( since由2018.01.29 )  
 Mr Keith LIE Kin-fu 李健虎先生

Prof. Angela NG Lai-ping 吳麗萍教授 ( up to至2017.12.31 )  
 Mr Kyrus SIU King-wai 蕭景威先生 ( since由2018.01.29 )

### Co-opted Members 增選委員

Dr Jason CHAN Kai-yue, JP 陳繼宇博士, 太平紳士  
 ( since由2018.01.29 )  
 Dr Max WONG Wai-lun 王慧麟博士

## Research and 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  
 ( up to至2017.10.31 )  
 Dr Karen SHUM Hau-yan 沈孝欣醫生 ( since由2017.11.01 )

#### Vice Chairman 副主席

Dr Karen SHUM Hau-yan 沈孝欣醫生 ( up to至2017.10.31 )  
 Prof. Nora TAM Fung-ye, BBS, JP  
 譚鳳儀教授, 銅紫荊星章, 太平紳士 ( since由2017.11.01 )

#### Members 委員

Mr Clement CHAN Kam-wing 陳錦榮先生  
 Dr Wilton FOK Wai-tung 霍偉棟博士 ( since由2018.01.29 )  
 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  
 Ms Vanessa LAU Chi-wan 劉子芸女士 ( since由2017.11.01 )  
 Ms Kitty LEE Wing-lan 李泳蘭女士 ( since由2018.01.29 )  
 Mr Philip LEUNG Kwong-hon, MH 梁光漢先生, 榮譽勳章  
 ( up to至2017.10.06 )  
 Dr Raymond LEUNG Siu-hong 梁少康博士  
 Ms WONG Shu-ming, MH 黃舒明女士, 榮譽勳章  
 ( up to至2017.12.31 )  
 Mr Kent WONG Siu-kee 黃紹基先生

### Co-opted Members 增選委員

Mr Raymond CHOY Wai-shek, MH, JP  
 蔡偉石先生, 榮譽勳章, 太平紳士  
 Prof. PUN Kong-pang 潘江鵬教授 ( since由2017.04.01 )

Prof. Nora TAM Fung-yee, BBS, JP  
譚鳳儀教授，銅紫荊星章，太平紳士 ( up to至2017.10.31 )  
Dr Michael TSUI Fuk-sun, MH 徐福燊醫生，榮譽勳章  
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 ( up to至2017.12.31 )  
Prof. WONG Kam-fai, MH 黃錦輝教授，榮譽勳章  
( since由2018.01.01 )

### Vice Chairman 副主席

Prof. Michael HUI King-man, MH 許敬文教授，榮譽勳章  
( up to至2017.10.31 )  
Mr Kevin LAM Sze-cay 林詩棋先生 ( since由2017.11.01 )

### Members 委員

Mr Samuel CHAN Ka-yan, JP 陳家殷大律師，太平紳士  
Dr Jason CHAN Kai-yue, JP 陳繼宇博士，太平紳士  
( up to至2017.12.31 )  
Ms Grace CHAN Man-yee 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 Antonio KWONG Cho-sing, MH 鄭祖盛律師，榮譽勳章  
( since由2018.01.29 )  
Mr Kevin LAM Sze-cay 林詩棋先生 ( up to至2017.10.31 )  
Mr Kyrus SIU King-wai 蕭景威先生 ( since由2018.01.29 )  
Mr Kent WONG Siu-kee 黃紹基先生

### Co-opted Members 增選委員

Prof. Michael HUI King-man, MH 許敬文教授，榮譽勳章  
( since由2017.11.01 )  
Ms Bonnie NG Hoi-lam 吳凱霖女士 ( up to至2017.12.31 )  
Prof. Angela NG Lai-ping 吳麗萍教授 ( since由2018.01.29 )

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

### Convenor 召集人

Mr Philip LEUNG Kwong-hon, MH 梁光漢先生，榮譽勳章  
( up to至2017.10.06 )  
Dr Jason CHAN Kai-yue, JP 陳繼宇博士，太平紳士  
( from由2017.11.01 to至2017.12.31 )  
Prof. WONG Kam-fai, MH 黃錦輝教授，榮譽勳章  
( since由2018.01.29 )

### Members 委員

Dr Jason CHAN Kai-yue, JP 陳繼宇博士，太平紳士  
( up to至2017.10.31 )  
Dr Wilton FOK Wai-tung 霍偉棟博士 ( since由2018.01.29 )  
Mr Keith LIE Kin-fu 李健虎先生  
Prof. WONG Kam-fai, MH 黃錦輝教授，榮譽勳章  
( up to至2018.01.28 )

### Co-opted Members 增選委員

Dr Jason CHAN Kai-yue, JP 陳繼宇博士，太平紳士  
( since由2018.01.29 )  
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

## 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 )  
( up to至2018.01.28 )  
Prof. WONG Yuk-shan, SBS, BBS, JP  
黃玉山教授，銀紫荊星章，銅紫荊星章，太平紳士  
( since由2018.01.29 )

### Vice Chairman 副主席

Mr Samuel CHAN Ka-yan, JP 陳家殷大律師，太平紳士

### Member and CLAF Management Committee Member

委員及消費者訴訟基金管理委員會成員  
Mr Kevin LAM Sze-cay 林詩棋先生

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

Mr Johnny FEE Chung-ming, JP 費中明律師，太平紳士  
( since由2018.01.29 )  
Mr Richard KHAW Wei-kiang, SC 許偉強資深大律師  
( since由2018.01.29 )  
Mr Alex LAI Ting-hong 黎庭康律師 ( up to至2018.01.28 )  
Ms Queenie Fiona LAU 劉恩沛大律師 ( since由2018.01.29 )

### Co-opted Members 增選委員

Mr Ambrose HO, SBS, SC, JP 何沛謙資深大律師，  
銀紫荊星章，太平紳士 ( since由2018.01.29 )  
Mr Alex LAI Ting-hong 黎庭康律師 ( since由2018.01.29 )



## 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)  
( up to至2017.10.31 )

Prof. Michael HUI King-man, MH (Co-opted Member)  
許敬文教授，榮譽勳章 (增選委員) ( since由2017.11.01 )

#### Members 委員

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 ( since由2018.01.29 )  
Prof. Michael HUI King-man, MH 許敬文教授，榮譽勳章  
( up to至2017.10.31 )

#### 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

## Working Group on Sustainable Consumption Programme

### 可持續消費計劃工作小組

#### Chairman 主席

Prof. WONG Yuk-shan, SBS, BBS, JP  
黃玉山教授，銀紫荊星章，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, MH 許敬文教授，榮譽勳章  
( up to至2017.10.31 )  
Ms Vanessa LAU Chi-wan 劉子芸女士  
( since由2017.11.01 )  
Ms Kitty LEE Wing-lan 李泳蘭女士 ( since由2018.01.29 )  
Mr Philip LEUNG Kwong-hon, MH 梁光漢先生，榮譽勳章  
( up to至2017.10.06 )  
Prof. Angela NG Lai-ping 吳麗萍教授 ( up to至2017.12.31 )  
Mr Kyrus SIU King-wai 蕭景威先生 ( since由2018.01.29 )  
Prof. Nora TAM Fung-yee, BBS, JP  
譚鳳儀教授，銅紫荊星章，太平紳士 ( since由2017.11.01 )  
Prof. WONG Kam-fai, MH 黃錦輝教授，榮譽勳章  
( since由2018.01.29 )

#### Co-opted Members 增選委員

Prof. Michael HUI King-man, MH 許敬文教授，榮譽勳章  
(since由2017.11.01)  
Prof. Angela NG Lai-ping 吳麗萍教授  
(since由2018.01.29)  
Prof. Nora TAM Fung-yee, BBS, JP  
譚鳳儀教授，銅紫荊星章，太平紳士 ( up to至2017.10.31 )

## Advisory Committee on Consumer Education for Primary Schools

### 小學消費教育諮詢委員會

#### Chairman 主席

Ms Amy FUNG Dun-mi, MH 馮丹媚女士，榮譽勳章

#### Members 委員

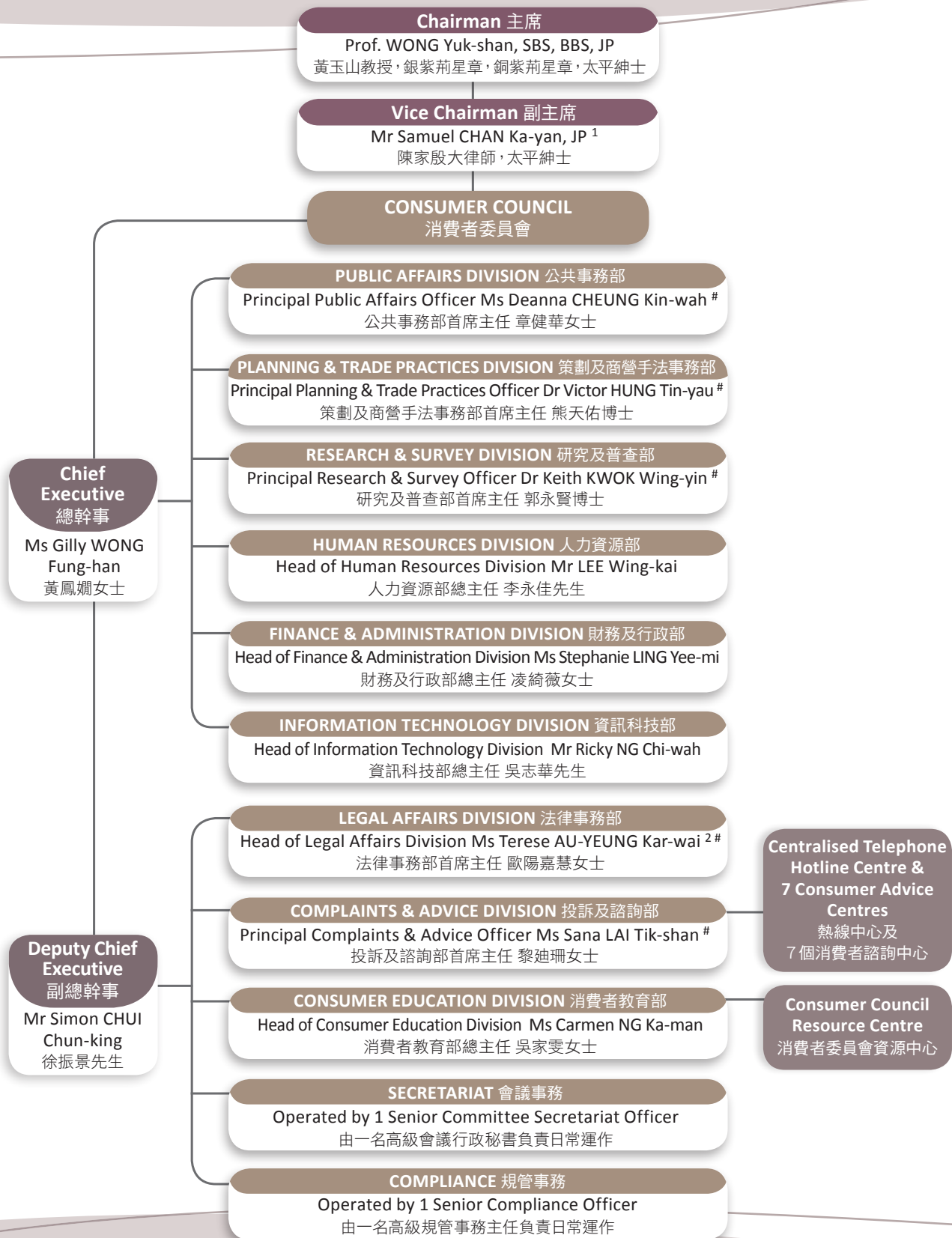
Mr Keith LIE Kin-fu 李健虎先生  
Mr Kyrus SIU King-wai 蕭景威先生 ( since由2018.01.29 )

#### Co-opted Members 增選委員

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

# MANAGEMENT TEAM OF THE CONSUMER COUNCIL

## 消費者委員會管理層



<sup>1</sup> Vice Chairman 副主席

Mr Philip LEUNG Kwong-hon, MH 梁漢光先生，榮譽勳章 (up to 至2017.10.06)  
Mr Samuel CHAN Ka-yan, JP 陳家殷大律師，太平紳士 (since 由2017.10.06)

<sup>2</sup> Head of Legal Affairs Division 法律事務部首席主任

Ms Shirley CHAN Sze-ki 陳思琦女士 (up to 至 2017.05.31)  
Ms Terese AU-YEUNG Kar-wai 歐陽嘉慧女士 (since 由2017.08.17)

Remuneration for top 3 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

<sup>#</sup> 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 77 to 98, which comprise the statement of financial position as at 31 March 2018, 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 2018, 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77頁至第98頁的財務報表,包括於二零一八年三月三十一日的財務狀況表,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二零一八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 Council's members ;
- Conclude on the appropriateness of the Council's 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 2018

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，僅向委員會發出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上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被發現。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；
- 評估委員會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；
- 總結委員會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、結構和內容，以及財務報表是否中肯反映相關交易和事項。

我們與委員會委員溝通（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  
二零一八年八月七日

**INCOME AND EXPENDITURE STATEMENT 收支結算表**

FOR THE YEAR ENDED 31 MARCH 2018 截至二零一八年三月三十一日止年度

		NOTES 附註	2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元
<b>Income</b>	<b>收入</b>			
Government subvention	政府撥款		106,917,000	105,761,000
Non-recurrent projects subventions	非經常性項目撥款	6	10,093,630	10,471,867
Sales of CHOICE Magazine	銷售《選擇》月刊	7	2,708,714	2,455,573
Administrative service income	行政服務收入	22	1,393,000	1,822,000
Interest on bank deposits	銀行存款利息		572,720	509,238
Sundry income	雜項收入		260,335	418,633
			<u>121,945,399</u>	<u>121,438,311</u>
Less:	減：			
<b>Expenditure</b>	<b>支出</b>			
Staff costs	員工成本	8	88,645,418	89,292,248
Non-recurrent projects expenses	非經常性項目支出	9	8,169,027	9,045,390
Testing and research	測試和研究		7,923,673	6,556,555
Office accommodation and related expenses	辦事處及相關費用		4,252,942	4,611,608
Depreciation for property, plant and equipment	物業、機器及設備的折舊		3,550,233	3,171,607
Production and marketing cost of CHOICE Magazine	《選擇》月刊的出版及推廣費		2,363,682	2,347,609
Office equipment and maintenance	辦事處設備及維修		2,545,499	2,209,356
Consumer international membership fees	國際消費者聯會會員會費		452,048	667,955
Consumer education	消費者教育		524,933	581,182
Publicity and public relations	宣傳及公關		529,376	431,526
International conferences and duty visits	國際會議和外訪		162,554	256,198
Auditor's remuneration	核數師酬金		170,000	164,000
Council member expenses	委員會委員開支		45,200	40,200
Interest expenses on secured bank borrowing	有抵押銀行貸款利息支出		11,747	13,493
Other administrative expenses	其他行政費用		2,857,244	3,528,688
			<u>122,203,576</u>	<u>122,917,615</u>
<b>Deficit for the year</b>	<b>本年度虧損</b>		<u>(258,177)</u>	<u>(1,479,304)</u>

## STATEMENT OF FINANCIAL POSITION 財務狀況表

AT 31 MARCH 2018 於二零一八年三月三十一日

		NOTES 附註	2018 二零一八年 HK\$ 港元	2017 二零一七年 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	52,481,410	53,265,719
Prepayments	預付款項		282,464	
			<u>52,763,874</u>	<u>53,265,719</u>
<b>Current assets</b>	<b>流動資產</b>			
Account receivables, deposits and prepayments	應收賬款、按金及預付款項	11	2,225,541	1,808,419
Advances to staff	提供予員工的預支	11	20,924	26,195
Amount due from Consumer Legal Action Fund	消費者訴訟基金的應收款項	11	1,393,000	1,822,000
Bank balances and cash	銀行結餘及現金	12	46,649,742	51,985,186
			<u>50,289,207</u>	<u>55,641,800</u>
<b>Current liabilities</b>	<b>流動負債</b>			
Subscriptions received in advance	預收訂閱費用		1,178,649	920,717
Account payables and accrued expenses	應付賬款及應計費用	13	5,820,937	5,482,200
Provision for untaken leaves	未放取之有薪年假撥備		5,530,392	5,393,917
Secured bank borrowing	有抵押銀行貸款	14	375,510	373,730
Subventions received in advance	預收撥款	15	14,397,038	21,561,081
			<u>27,302,526</u>	<u>33,731,645</u>
<b>Net current assets</b>	<b>流動資產淨值</b>		<u>22,986,681</u>	<u>21,910,155</u>
<b>Total assets less current liabilities</b>	<b>資產總值減流動負債</b>		<u>75,750,555</u>	<u>75,175,874</u>
<b>Non-current liabilities</b>	<b>非流動負債</b>			
Secured bank borrowing	有抵押銀行貸款	14	283,867	657,900
Subventions received in advance	預收撥款	15	1,206,891	
			<u>1,490,758</u>	<u>657,900</u>
			<u>74,259,797</u>	<u>74,517,974</u>
<b>Represented by:</b>	<b>折合：</b>			
Leasehold property control account	租賃物業統制賬項	16	47,487,225	48,558,761
Equipment control account	設備統制賬項	17	3,008,004	4,706,958
Designated fund for approved projects	核准項目之指定基金	18	3,762,960	4,594,368
Accumulated surplus	累積盈餘		20,001,608	16,657,887
			<u>74,259,797</u>	<u>74,517,974</u>

The financial statements on pages 77 to 98 were approved and authorised for issue by the members of Consumer Council on 7 August 2018 and are signed on its behalf by:

載於第 77 頁至第 98 頁的財務報表已於二零一八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 2018 截至二零一八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 合計 HK\$ 港元
At 1 April 2016	於二零一六年四月一日	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	48,558,761	4,706,958	4,594,368	16,657,887	74,517,974
Deficit for the year	本年度虧損	-	-	-	(258,177)	(258,177)
Current year addition	本年度增加金額	-	557,870	876,590	(1,434,460)	-
Current year utilisation	本年度使用金額	<u>(1,071,536)</u>	<u>(2,256,824)</u>	<u>(1,707,998)</u>	<u>5,036,358</u>	-
At 31 March 2018	於二零一八年三月三十一日	<u>47,487,225</u>	<u>3,008,004</u>	<u>3,762,960</u>	<u>20,001,608</u>	<u>74,259,797</u>

# STATEMENT OF CASH FLOWS 現金流量表

FOR THE YEAR ENDED 31 MARCH 2018 截至二零一八年三月三十一日止年度

		2018 二零一八年	2017 二零一七年
		HK\$ 港元	HK\$ 港元
<b>Operating activities</b>	<b>營運活動</b>		
Deficit for the year	年度虧損	(258,177)	(1,479,304)
Adjustments for:	就以下項目作出調整：		
Subventions utilisation on property, plant and equipment	物業、機器及設備之撥款使用	(1,924,348)	(1,267,747)
Interest expenses	利息支出	11,747	13,493
Depreciation for property, plant and equipment	物業、機器及設備的折舊	3,550,233	3,171,607
Interest income	利息收入	(572,720)	(509,238)
Operating cash flows before movements in working capital	營運資金變動前之經營現金流量	806,735	(71,189)
(Increase) decrease in account receivables, deposits and prepayments	應收賬款、按金及預付款項之(增加)減少	(699,586)	479,610
Decrease in amount due from Consumer Legal Action Fund	消費者訴訟基金應收款項之減少	429,000	181,000
Increase (decrease) in subscriptions received in advance	預收訂閱費之增加(減少)	257,932	(15,142)
Increase in account payables and accrued expenses	應付賬款及應計費用之增加	338,737	1,683,513
Increase in provision for untaken leaves	未放取之有薪年假撥備之增加	136,475	182,550
Decrease in advances to staffs	提供予員工的預支之減少	5,271	8,008
<b>Cash generated from operations</b>	<b>營運活動所得之現金額</b>	1,274,564	2,448,350
Interest paid	已付利息	(11,747)	(13,493)
<b>Net cash from operating activities</b>	<b>營運活動所得之現金淨額</b>	1,262,817	2,434,857
<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	(2,765,924)	(4,780,619)
Placement in time deposits with original maturity over three months	存入到期日逾三個月之定期存款	(12,038,276)	(6,367,271)
Withdrawal of time deposits with original maturity over three months	提取到期日逾三個月之定期存款	11,593,385	9,238,965
Interest received	已收利息	572,720	509,238
<b>Net cash used in investing activities</b>	<b>用於投資活動之現金淨額</b>	(2,638,095)	(1,399,687)
<b>Financing activities</b>	<b>融資活動</b>		
Subventions utilised for non-recurrent projects	用於非經常性項目之撥款	(8,169,027)	(8,562,999)
Repayment of bank borrowing	償還銀行貸款	(372,253)	(370,507)
Subventions received for non-recurrent projects	從非經常性項目所得之撥款	4,136,223	13,002,397
<b>Net cash (used in) from financing activities</b>	<b>融資活動所得(動用)之現金淨額</b>	(4,405,057)	4,068,891
<b>Net (decrease) increase in cash and cash equivalents</b>	<b>現金及現金等值項目淨額之(減少)增加</b>	(5,780,335)	5,104,061
<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>	15,575,498	10,471,437
<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>	9,795,163	15,575,498
<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	36,854,579	36,409,688
Cash and cash equivalents	現金及現金等值項目	9,795,163	15,575,498
		46,649,742	51,985,186



# NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2018 截至二零一八年三月三十一日止年度

## 1. OBJECTIVES AND OPERATION OF THE COUNCIL

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

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

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

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

## 2. APPLICATION OF NEW AND REVISED 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 HKAS 7	Disclosure Initiative
Amendments to HKAS 12	Recognition of Deferred Tax Assets for Unrealised Losses
Amendments to HKFRS 12	As part of the Annual Improvements to HKFRSs 2014 - 2016 Cycle

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

### **Amendments to HKAS 7 Disclosure Initiative**

The Council has applied these amendments for the first time in the current year. The amendments require an entity to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both cash and non-cash changes. In addition, the amendments also require disclosures on changes in financial assets if cash flows from those financial assets were, or future cash flows will be, included in cash flows from financing activities.

Specifically, the amendments require the following to be disclosed: (i) changes from financing cash flows; (ii) changes arising from obtaining or losing control of subsidiaries or other businesses; (iii) the effect of changes in foreign exchange rates; (iv) changes in fair values; and (v) other changes.

## 1. 委員會目標及營運

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):

《香港會計準則》第7號(修訂本)	披露計劃
《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
《香港財務報告準則》第12號(修訂本)	作為《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的一部分

除下文所述者外,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。

### **《香港會計準則》第7號(修訂本)「披露動議」**

委員會已在本年度首次採納該修訂本。該修訂本要求實體向財務報表的使用者提供披露,以評估就融資活動產生的負債變動(包括現金及非現金變動)。此外,該修訂本亦要求,如金融資產在過往或未來的現金流量被計入融資活動的現金流量,則該等金融資產的變動亦須被披露。

具體而言,該修訂本要求就下列各項作出披露:(i)融資現金流量產生之變動;(ii)由於取得或失去附屬公司或其他業務控制權產生之變動;(iii)匯率變動所產生之影響;(iv)公平值變動;及(v)其他變動。

# NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2018 截至二零一八年三月三十一日止年度

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

### Amendments to HKAS 7 Disclosure Initiative - continued

A reconciliation between the opening and closing balances of these items is provided in note 21. Consistent with the transition provisions of the amendments, the Council has not disclosed comparative information for prior year. Apart from the additional disclosure in note 21, the application of these amendments has had no impact on the Council’s financial statements.

### ***New or amendments to HKFRSs and interpretations that have been issued but not yet effective***

The Council has not early applied the following new or amendments to HKFRSs and interpretations that have been issued but 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>
HKFRS 17	Insurance Contract <sup>3</sup>
HK(IFRIC) - Int 22	Foreign Currency Transactions and Advance Consideration <sup>1</sup>
HK(IFRIC) - Int 23	Uncertainty over Income Tax Treatments <sup>2</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 9	Prepayment Features with Negative Compensation <sup>2</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 19	Plan Amendment, Curtailment or Settlement <sup>2</sup>
Amendments to HKAS 28	Long-term Interests in Associates and Joint Ventures <sup>2</sup>
Amendments to HKAS 28	As part of the Annual Improvements to HKFRSs 2014 - 2016 Cycle <sup>1</sup>
Amendments to HKAS 40	Transfers of Investment Property <sup>1</sup>
Amendments to HKFRSs	Annual Improvements to HKFRSs 2015 - 2017 Cycle <sup>2</sup>

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

### 《香港會計準則》第7號（修訂本）「披露動議」 - 續

有關該等項目期初及期末結餘之對賬已於附註21中提供。根據修訂本之過渡條文，委員會並無披露去年之比較資料。除附註21所載之額外披露外，應用該修訂本並無對委員會財務報表造成影響。

### ***已頒布但尚未生效之新訂或經修訂《香港財務報告準則》及詮釋***

委員會並未提早採納下列已頒布但尚未生效之新訂或經修訂之《香港財務報告準則》及詮釋：

《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》第17號	保險合約 <sup>3</sup>
香港（國際財務報告詮釋委員會）- 詮釋第22號	外幣交易及預付代價 <sup>1</sup>
香港（國際財務報告詮釋委員會）- 詮釋第23號	所得稅處理的不確定性 <sup>2</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）	應用《香港財務報告準則》第9號「金融工具」於《香港財務報告準則》第4號「保險合約」 <sup>1</sup>
《香港財務報告準則》第9號（修訂本）	具自補償之預付款項特點 <sup>2</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19號（修訂本）	計劃修訂、縮減或結算 <sup>2</sup>
《香港會計準則》第28號（修訂本）	聯營企業及合營企業的長期權益 <sup>2</sup>
《香港會計準則》第28號（修訂本）	作為《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的一部分 <sup>1</sup>
《香港會計準則》第40號（修訂本）	投資物業的轉移 <sup>1</sup>
《香港財務報告準則》修訂本	《香港財務報告準則》二零一五年至二零一七年週期之年度改進 <sup>2</sup>

# NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2018 截至二零一八年三月三十一日止年度

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

*New or amendments to HKFRSs and interpretations that have been issued but not yet effective* - continued

- <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 2021
- <sup>4</sup> Effective for annual periods beginning on or after a date to be determined

### HKFRS 9 *Financial Instruments*

HKFRS 9 introduces new requirements for the classification and measurement of financial assets, financial liabilities, general hedge accounting and impairment requirements for financial assets.

Key requirement of HKFRS 9 which is relevant to the Council is:

- all recognised financial assets that are within the scope of HKFRS 9 *Financial Instruments: Recognition and Measurement* are required to be subsequently measured at amortised cost or fair value. Specifically, debt investments that are held within a business model whose objective is to collect the contractual cash flows, and that have contractual cash flows that are solely payments of principal and interest on the principal outstanding are generally measured at amortised cost at the end of subsequent accounting periods.

Based on the Council’s financial instruments and risk management policies as at 31 March 2018, the Council’s members anticipate the following potential impacts on initial application of HKFRS 9:

#### *Classification and measurement of financial instruments*

- Debt instruments classified as time deposits carried at amortised cost as disclosed in Note 12: these are held within a business model whose objective is to collect the contractual cash flows that are solely payments of principal and interest on the principal outstanding. Accordingly, these financial assets will continue to be subsequently measured at amortised cost upon the application of HKFRS 9.
- All other financial assets and financial liabilities will continue to be measured on the same bases as are currently measured under HKAS 39.

### 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.

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:

## 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或經修訂《香港財務報告準則》及詮釋* - 續

- <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> 於二零二一年一月一日或其後開始之年度期間生效
- <sup>4</sup> 生效日期尚未釐定

### 《香港財務報告準則》第9號「金融工具」

《香港財務報告準則》第9號就金融資產、金融負債、一般對沖會計法及金融資產之減值規定的分類和計量作出新的規定。

與委員會有關的《香港財務報告準則》第9號主要規定如下：

- 所有於《香港財務報告準則》第9號「金融工具：確認及計量」範疇中已確認的金融資產須於其後按攤銷成本或公平值計量。具體而言，債務投資其持有目的為按合約收取現金流，而該合約現金流僅為支付本金及未償還本金之利息，則該債務投資一般於其後的會計期末按攤銷成本計算。

根據委員會於二零一八年三月三十一日的金融工具及風險管理政策，委員會委員預期初始採納《香港財務報告準則》第9號將會產生以下潛在影響：

#### *金融工具的分類及計量*

- 附註12中所披露，以攤銷成本列賬分類為定期存款之債務工具：此等工具的業務模式目的為收取僅為支付本金及未償還本金利息之合約現金流量。因此，該等金融資產其後將繼續採納《香港財務報告準則》第9號按攤銷成本計量。
- 所有其他金融資產及金融負債將繼續以《香港會計準則》第39號相同的基準計量。

### 《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。

《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：

# NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2018 截至二零一八年三月三十一日止年度

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

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

- 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 result in more disclosures, however, the Council’s members do not anticipate that the application of HKFRS 15 will have a material impact on the timing and amounts of revenue recognized in the respective reporting periods.

### 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. Upon application of the HKFRS 16, lease payments in relation to lease liability will be allocated into a principal and an interest portion which will be presented as financing and operating cash flows, respectively by the Council.

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.

## 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

- 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，實體於完成履行合約責任時，即在該相關貨品或服務的控制權轉移至客戶時，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。

於二零一六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，對履行合約責任的識別、主事人與代理人的考慮、以及牌照申請作出指引。

委員會委員預期，日後應用《香港財務報告準則》第15號可能導致更多披露，但委員會委員並不預期應用《香港財務報告準則》第15號會對於該報告期間內確認收入的時間及金額產生重大影響。

### 《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，承租人於經營及融資租賃在會計處理上的差異會被移除，並以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項之現值計量。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。在應用《香港財務報告準則》第16號後，委員會將會就有關租賃負債之租賃付款劃分為本金和息金部分，並分別呈列於融資和經營現金流。

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，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。



# NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2018 截至二零一八年三月三十一日止年度

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

### HKFRS 16 Leases - continued

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 2018, the Council has non-cancellable operating lease commitments of HK\$3,080,175 as disclosed in note 20. A preliminary assessment indicates that these arrangements will meet the definition of a lease. Upon application of HKFRS 16, 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.

In addition, the Council currently considers refundable rental deposits paid of HK\$399,316 as rights under leases to which HKAS 17 applies. Based on the definition of lease payments under HKFRS 16, such deposits are not payments relating to the right to use the underlying assets, accordingly, the carrying amounts of such deposits may be adjusted to amortised cost and such adjustments are considered as additional lease payments. Adjustments to refundable rental deposits paid would be included in the carrying amount of right-of-use assets.

Furthermore, the application of new requirements may result in changes in measurement, presentation and disclosure as indicated above.

Except for the new HKFRSs mentioned above, the Council’s members anticipate the application of all other new or amendments to HKFRSs and interpretations will have no material impact on the financial statements in the foreseeable future.

## 3. SIGNIFICANT ACCOUNTING POLICIES

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

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 services.

The principal accounting policies are set out as follows :

### Income recognition

Income is measured at the fair value of the consideration received or receivable. Income is reduced for estimated customer returns, rebates and other similar allowances.

Income is recognised when the amount of income can be reliably measured; when it is probable 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 and other publications are recognised when goods are delivered and title has passed.
- Sales of CHOICE on-line subscriptions are recognised when services are provided.

## 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

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。

就附註20所披露，於二零一八年三月三十一日，委員會擁有不可撤銷經營租賃承擔3,080,175港元。經初步評估，該等安排將符合租賃之定義。在應用《香港財務報告準則》第16號後，除非該等租賃符合低價值或短期租賃，委員會將確認所有有關該等租賃的使用權資產及相應負債。

此外，委員會現根據《香港會計準則》第17號，認為可退還之租賃按金399,316港元，乃屬於租賃的權利。根據《香港財務報告準則》第16號租賃付款的定義，該等按金並非與相關資產使用權有關的付款，因此，該等按金的賬面值可調整為攤銷成本，而有關調整會被視為額外租賃付款。此可退還租賃按金的調整將計入使用權資產的賬面金額。

此外，新要求的應用可能會導致以上所述就計量，呈現方式和披露方面的改變。

除上述新訂《香港財務報告準則》外，委員會委員預期應用所有其他新訂或經修訂《香港財務報告準則》及詮釋於可見的將來均不會對財務報表產生重大影響。

## 3. 主要會計政策

本財務報表乃按照香港會計師公會頒布之《香港財務報告準則》編製而成。

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：

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。收入會扣除客戶退貨、退款的估算，及其他類似撥備。

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。



# NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2018 截至二零一八年三月三十一日止年度

## 3. SIGNIFICANT ACCOUNTING POLICIES - continued

### Income recognition - continued

- Licence fee income for CHOICE on-line is recognised on a straight-line basis over the relevant licence term.

Interest income from 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 the subventions 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 subsequent accumulated impairment losses, if any.

Assets in the course of development for production supply or administrative purposes are carried at cost less any impairment loss. Costs include professional fees capitalised in accordance with the Council's accounting policy. Such assets are classified to the appropriate categories of property, plant and equipment when completed and ready for intended use.

Depreciation is recognised so as to write off the cost of assets, 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 an item 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.

## 3. 主要會計政策 - 續

### 收入確認 - 續

- 《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

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其後累積折舊及其後累積減值虧損（如有）於財務狀況表中列示。

處於開發過程中且用於生產供應或行政用途的資產按成本扣除任何減值虧損列賬。成本包括根據委員會會計政策而作出資本化的專業費用。該等資產於完成及可用作擬定用途時將歸類為物業、機器及設備。

資產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。

# NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2018 截至二零一八年三月三十一日止年度

## 3. SIGNIFICANT ACCOUNTING POLICIES - continued

### Financial instruments - continued

#### Financial assets

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 and points 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 account receivables, advances to staff, amount due from the Consumer Legal Action Fund, and bank balances and cash) are measured at amortised cost using the effective interest method, less any identified impairment (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 statement to the extent that the carrying amount of the asset at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

## 3. 主要會計政策 - 續

### 金融工具 - 續

#### 金融資產

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。

#### 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。實際利率指按財務工具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及點子，而這些費用及點子構成實際利率、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。

# NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2018 截至二零一八年三月三十一日止年度

## 3. SIGNIFICANT ACCOUNTING POLICIES - continued

### Financial instruments - continued

#### Financial liabilities

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

Financial liabilities (including account payables and secured bank borrowing) are 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 fees and points 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.

On derecognition of a financial asset, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in the income and expenditure statement.

The Council derecognises financial liabilities when, and only when, the Council's obligations are discharged, cancelled or have 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 the relevant 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 of disposal 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 is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in the income and expenditure statement.

## 3. 主要會計政策 - 續

### 金融工具 - 續

#### 金融負債

金融負債是根據所訂立合約安排的性質及金融負債之定義進行分類。

金融負債(包括應付賬款及有擔保銀行貸款)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及點子,而這些費用及點子構成實際利率、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。

當金融資產被註銷時,該項資產的賬面值與已收和應收代價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,則對相關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。

可收回金額為公平值扣除出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。

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

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FOR THE YEAR ENDED 31 MARCH 2018 截至二零一八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.

#### **Leasehold land and building**

When the Council makes payments for a property interest which 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 the settlement of monetary items and on retranslation of 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 recognised 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。

#### **租賃土地及樓宇**

當委員會就包括土地及樓宇部分的物業權益作出付款，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。

結算貨幣項目及重新換算貨幣項目產生的匯兌差額均於該期間的收支結算表內確認。

### 貸款成本

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，其直接借貸成本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。

所有其他貸款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確認為開支。



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FOR THE YEAR ENDED 31 MARCH 2018 截至二零一八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.

## 5. FINANCIAL INSTRUMENTS

### a. Categories of financial instruments

		2018 二零一八年	2017 二零一七年
		HK\$ 港元	HK\$ 港元
Loans and receivables (including cash and cash equivalents)	貸款及應收賬款 (包括現金及現金等值項目)	48,737,031	54,333,747
Financial liabilities at amortised cost	以攤銷成本列賬的金融負債	3,910,366	5,457,942

### b. Financial risk management objectives and policies

The Council's major financial instruments include account receivables, advances to staff, amount due from Consumer Legal Action Fund, bank balances and cash, account payables 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 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:

## 4. 資本風險管理

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

## 5. 金融工具

### 甲. 金融工具類別

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

#### 信貸風險

由於委員會委員認為所涉金額並不重大，故委員會就其應收賬款以及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：



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FOR THE YEAR ENDED 31 MARCH 2018 截至二零一八年三月三十一日止年度

## 5. FINANCIAL INSTRUMENTS - continued

b. Financial risk management objectives and policies - continued

Market risk - continuedForeign currency risk management - continued

## 5. 金融工具 - 續

乙. 金融風險管理目標及政策 - 續

市場風險 - 續外幣風險管理 - 續

		Assets 資產		Liabilities 負債	
		2018 二零一八年	2017 二零一七年	2018 二零一八年	2017 二零一七年
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
United States dollars	美元	94,395	99,247	-	-
Euro	歐元	-	7,711	227,820	865
Renminbi	人民幣	2,496	2,256	-	311,055
British Pound	英鎊	-	-	452,048	-

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.

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。

		2018 二零一八年		2017 二零一七年	
		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	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		HK\$ 港元
United States dollars	美元	3%	2,832	3%	2,977
		(3%)	(2,832)	(3%)	(2,977)
Euro	歐元	10%	(22,782)	10%	685
		(10%)	22,782	(10%)	(685)
Renminbi	人民幣	10%	250	10%	(30,880)
		(10%)	(250)	(10%)	30,880
British Pound	英鎊	10%	(45,205)	10%	-
		(10%)	45,205	(10%)	-

In the opinion of the Council's 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.

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。

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

FOR THE YEAR ENDED 31 MARCH 2018 截至二零一八年三月三十一日止年度

## 5. FINANCIAL INSTRUMENTS - continued

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

Market risk - continuedInterest rate risk

The Council's income and operating cash flows are substantially independent of changes in market interest rates. The Council's exposure to changes in interest rates is mainly attributable to its 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's 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's 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.

Liquidity and interest rate table

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

## 5. 金融工具 - 續

## 乙. 財務風險管理目標及政策 - 續

市場風險 - 續利率風險

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。

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	6 – 12 months 六至十二個月	1 – 5 years 一至五年	Total undiscounted cash flows 未貼現現金流量總額	Carrying amounts 賬面金額
		%	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
<b>2018</b>	<b>二零一八年</b>						
Account payables	應付賬款	-	3,250,989	-	-	3,250,989	3,250,989
Secured bank borrowing	有抵押銀行貸款	1.74	192,000	192,000	285,917	669,917	659,377
			<u>3,442,989</u>	<u>192,000</u>	<u>285,917</u>	<u>3,920,906</u>	<u>3,910,366</u>
		Weighted average effective interest rate 加權平均實際利率	6 months or less 六個月或以下	6 – 12 months 六至十二個月	1 – 5 years 一至五年	Total undiscounted cash flows 未貼現現金流量總額	Carrying amounts 賬面金額
		%	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
<b>2017</b>	<b>二零一七年</b>						
Account payables	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>

# NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2018 截至二零一八年三月三十一日止年度

## 5. FINANCIAL INSTRUMENTS - continued

### c. Fair value measurements of financial instruments

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.

## 5. 金融工具 - 續

### 丙. 金融工具的公平值計量

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。

## 6. NON-RECURRENT PROJECTS SUBVENTIONS

## 6. 非經常性項目撥款

		2018 二零一八年	2017 二零一七年
		HK\$ 港元	HK\$ 港元
Consumer protection studies	保障消費者權益研究	4,623,262	5,406,777
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	1,457,688	1,195,620
Auto-fuel market study	車用燃油市場研究	1,084,036	1,008,585
Proper debt management by young consumers	年輕消費者適當的債務管理	1,007,052	-
Time-limited posts	有時限職位	643,413	962,695
Accomplishing server virtualisation	完成伺服器虛擬化	558,247	38,500
Upgrading of network infrastructure	提升網絡基礎設施	343,200	299,556
Enhancing training programme	加強培訓項目	147,870	62,235
Renovation and refurbishment projects	各項裝修與翻新項目	81,864	262,049
High priority initiatives projects	優先啟動之項目	19,513	557,722
Strengthening consumer protection for Mainland Visitors	加強對內地訪客的消費者權益保護	15,000	275,547
Souvenir pictorial album	紀念相冊	183	216,864
Other projects	其他項目	112,302	185,717
		<u>10,093,630</u>	<u>10,471,867</u>

## 7. SALES OF CHOICE MAGAZINE

Income from sale of CHOICE Magazine, after deduction of printing, artwork, postage and promotion cost amounts to HK\$345,032 (2017: HK\$107,964).

## 8. STAFF COSTS

Staff costs include an amount of HK\$6,650,529 (2017: HK\$6,854,983) in respect of contributions to retirement benefits scheme.

## 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345,032港元（二零一七年：107,964港元）。

## 8. 員工成本

員工成本包括6,650,529港元（二零一七年：6,854,983港元）的退休福利計劃供款。

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

FOR THE YEAR ENDED 31 MARCH 2018 截至二零一八年三月三十一日止年度

## 9. NON-RECURRENT PROJECTS EXPENSES

## 9. 非經常性項目支出

		2018 二零一八年	2017 二零一七年
		HK\$ 港元	HK\$ 港元
Consumer protection studies	保障消費者權益研究	4,623,262	5,406,777
Auto-fuel market study	車用燃油市場研究	1,084,036	1,008,970
Proper debt managements by young consumers	年輕消費者適當的債務管理	1,007,052	-
Time-limited posts	有時限職位	643,413	962,695
Accomplishing server virtualisation	完成伺服器虛擬化	407,028	38,500
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	183,301	409,598
Enhancing training programme	加強培訓項目	147,870	62,235
High priority initiatives projects	優先啟動之項目	7,913	546,738
Souvenir pictorial album	紀念相冊	183	216,864
Strengthening consumer protection for Mainland Visitors	加強對內地訪客的消費者權益保護	-	275,547
Other projects	其他項目	64,969	117,466
		<u>8,169,027</u>	<u>9,045,390</u>

## 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	System upgrade in progress 進行中的 系統升級	Total 合計
		HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元	HK\$ 港元
<b>COST</b>	<b>成本</b>								
At 1 April 2016	於二零一六年 四月一日	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
Additions	添置	-	-	65,680	1,726,850	-	-	973,394	2,765,924
Written-off	撇銷	-	-	(516,055)	(53,350)	(122,613)	-	-	-(692,018)
At 31 March 2018	於二零一八年 三月三十一日	62,638,435	8,603,318	1,841,994	19,739,307	903,215	247,291	973,394	94,946,954
<b>DEPRECIATION</b>	<b>折舊</b>								
At 1 April 2016	於二零一六年 四月一日	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
Charge for the year	本年度支出	875,973	195,563	68,643	2,393,971	16,083	-	-	3,550,233
Eliminated on written-off	撇銷時抵銷	-	-	(516,055)	(53,350)	(122,613)	-	-	-(692,018)
At 31 March 2018	於二零一八年 三月三十一日	15,319,331	8,435,197	1,658,727	15,901,783	903,215	247,291	-	42,465,544
<b>CARRYING VALUES</b>	<b>賬面值</b>								
At 31 March 2018	於二零一八年 三月三十一日	47,319,104	168,121	183,267	3,837,524	-	-	- 973,394	52,481,410
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

# NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2018 截至二零一八年三月三十一日止年度

## 10. PROPERTY, PLANT AND EQUIPMENT - continued

The above items of property, plant and equipment (other than system upgrade in progress) are depreciated on a straight-line basis, 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\$12,700,019 (2017: HK\$12,811,864) are under mortgage to secure the bank loan of the Council. All the leasehold properties are under second mortgage in favour of the Government.

## 11. OTHER FINANCIAL ASSETS

Other financial assets included account receivables, advances to staff and amount due from Consumer Legal Action Fund. The amounts are unsecured and interest-free. Except for the advances to staff which will be settled by three to six (2017: three to six) monthly instalments, other amounts are repayable on demand.

## 12. BANK BALANCES AND CASH

Bank balances and cash comprise cash and short-term deposits with an original maturity of three months or less and time deposits of HK\$36,854,579 (2017: HK\$36,409,688) with an original maturity over three months, and carry interests at market rates which ranged from 1.05% to 1.79% (2017: 0.9% to 1.5%) per annum.

## 13. ACCOUNT PAYABLES AND ACCRUED EXPENSES

Account payables 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

## 10. 物業、機器及設備 - 續

上述物業、機器及設備（除進行中的系統升級外）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12,700,019港元（二零一七年：12,811,864港元）的租賃物業已抵押，作為委員會銀行貸款的擔保。所有該等租賃物業均以政府為受益人作出第二次抵押。

## 11. 其他金融資產

其他金融資產包括應收賬款、向員工提供的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。除向員工提供的預支將會以三到六期（二零一七年：三到六期）按月攤還外，其他款項皆為按要即時索還。

## 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36,854,579港元（二零一七年：36,409,688港元），其利息根據每年1.05%至1.79%之間（二零一七年：0.9%至1.5%）的市場利率計算。

## 13. 應付賬款及應計費用

應付賬款不設抵押，不計利息且須根據各自信貸條款予以償還。委員會設有適當的金融風險管理政策，以確保應付款項在信貸期限內可全數支付。

## 14. 有抵押銀行貸款

		2018 二零一八年 HK\$ 港元	2017 二零一七年 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	375,510	373,730
More than one year, but not exceeding two years	一年以上但不超過兩年	283,867	378,214
More than two years but not more than five years	兩年以上但不超過五年		279,686
		659,377	1,031,630
Less: Amounts due within one year shown under current liabilities	減：流動負債下的一年內應付款項	(375,510)	(373,730)
		283,867	657,900



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## 14. SECURED BANK BORROWING - continued

The loan which is secured by the Council's properties with carrying value of HK\$12,700,019 (2017: HK\$12,811,864) 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.

## 15. SUBVENTIONS RECEIVED IN ADVANCE

Subventions unexpended at the end of the reporting period:

		2018 二零一八年	2017 二零一七年
		HK\$ 港元	HK\$ 港元
Auto-fuel market study	車用燃油市場研究	2,349,632	2,285,045
Renovation and refurbishment projects	各項裝修與翻新項目	2,303,323	2,385,187
Consumer protection studies	保障消費者權益研究	2,103,505	6,726,767
Upgrading of accounting and human resources management systems	提升會計和人力資源管理系統	1,818,680	-
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	1,759,797	3,217,486
Enhancement of computer systems	優化電腦系統	1,323,542	1,337,292
Accomplishing server virtualisation	完成伺服器虛擬化	1,003,253	1,561,500
Environmental responsibility	環境責任	685,174	685,174
Upgrading of network infrastructure	提升網絡基礎設施	512,983	761,584
Strengthening consumer protection for Mainland Visitors	加強對內地訪客的消費者權益保護	484,043	499,043
Enhancing training programme	加強培訓項目	324,878	472,748
Grocery market study	雜貨市場研究	313,184	313,184
Promotion of new legislation	新法例之推廣	233,470	233,470
High priority initiatives projects	優先啟動之項目	102,126	121,567
Price surveillance project	價格監控項目	70,039	114,271
Time-limited posts	有時限職位	-	643,413
Other projects	其他項目	216,300	203,350
		<u>15,603,929</u>	<u>21,561,081</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.

## 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.

## 14. 有抵押銀行貸款 - 續

委員會以物業抵押所獲的貸款賬面值為12,700,019港元(二零一七年:12,811,864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。

## 15. 預收撥款

在本報告期結束時未有動用之撥款：

## 16. 租賃物業統制賬項

該款項來自於用於購置租賃物業的政府認繳資本及隨後購置資本資產的從一般基金的撥款，減去相關資產的折舊。

## 17. 設備統制賬項

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

# NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

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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 :

		2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元
Online CHOICE operation reserve	網上《選擇》月刊營運儲備	2,637,344	2,684,324
Office equipment and maintenance	辦事處設備及維修	249,026	249,026
Testing and research	測試和研究	876,590	1,661,018
		<u>3,762,960</u>	<u>4,594,368</u>

## 18. 核准項目之指定基金

於報告期完結時，現有項目為以下指定活動已撥付而未動用的資金：

## 19. CAPITAL COMMITMENTS

		2018 二零一八年 HK\$ 港元	2017 二零一七年 HK\$ 港元
Capital expenditure in respect of acquisition of plant and equipment contracted for but not provided in the financial statements	有關購買機器及設備已訂約但未在財務報表作出撥備之資本開支	8,303,585	-

## 19. 資本承擔

## 20. OPERATING LEASE COMMITMENTS

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 equipments which fall due within one year amounting to HK\$1,345,771 and HK\$1,734,404 for two to five years (2017: HK\$1,129,013 and HK\$375,900 respectively).

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

## 20. 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1,345,771港元及1,734,404港元（二零一七年：1,129,013港元及375,900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。

## 21. RECONCILIATION OF LIABILITIES ARISING FROM FINANCING ACTIVITIES

The table below details changes in the Council's liabilities from financing activities, including both cash and non-cash changes. Liabilities arising from financing activities are those for which cash flows were, or future cash flows will be, classified in the Council's statement of cash flows from financing activities.

## 21. 融資活動所產生負債之對賬

下表為委員會由融資活動所產生負債之變動詳情，包括現金及非現金變動。融資活動所產生負債乃為現金流量或將來現金流量於委員會現金流量表分類為來自融資活動產生的現金流量之負債。

# NOTES TO THE FINANCIAL STATEMENTS 財務報表附註

FOR THE YEAR ENDED 31 MARCH 2018 截至二零一八年三月三十一日止年度

## 21. RECONCILIATION OF LIABILITIES ARISING FROM FINANCING ACTIVITIES - continued

## 21. 融資活動所產生負債之對賬 - 續

		Secured bank borrowing 有抵押銀行貸款	Subventions received in advance 預收撥款	Total 合計
		HK\$ 港元	HK\$ 港元	HK\$ 港元
		(Note 14) (附註 14)	(Note 15) (附註 15)	
At 1 April 2017	於二零一七年四月一日	1,031,630	21,561,081	22,592,711
Financing cash flows	融資現金流量	(372,253)	(4,032,804)	(4,405,057)
Subventions utilisation on property, plant and equipment	物業、機器及設備之撥款使用	-	(1,924,348)	(1,924,348)
At 31 March 2018	於二零一八年三月三十一日	<u>659,377</u>	<u>15,603,929</u>	<u>16,263,306</u>

## 22. RELATED PARTY TRANSACTION

The Council recharged a fee of HK\$1,393,000 (2017: HK\$1,822,000) 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.

## 22. 關聯方交易

委員會於年內收取1,393,000港元(二零一七年: 1,822,000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, MARKET SURVEY AND STUDY REPORTS

## 產品試驗、市場調查及研究報告

### 1. ELECTRICAL & ELECTRONIC GOODS 電氣及電子產品

	類別
• Bathroom Thermo Ventilators 浴室暖風機	T
• Bluetooth Speakers 藍牙揚聲器	T
• Computer Printers 電腦打印機	T
• Cordless Upright Vacuum Cleaners 無線直立/手提吸塵機	T
• Dehumidifiers 抽濕機	T
• Headphones 耳筒	T
• Men' s Shavers 男士電鬚刨	T
• Power Banks 外置手機充電器	T
• Smartphones 智能手機	T
• Smartwatches and Fitness Trackers 智能手錶及運動手環	T
• Soundbars 整合式揚聲器	T
• Split Type Air Conditioners 分體式冷氣機	T
• Steam Ovens 蒸焗爐	T
• Tablet 平板電腦	T
• Tumble Dryers 乾衣機	S
• Usb Chargers USB 電源供應器	T
• Vinyl Record Turntables 黑膠碟唱盤	T
• Washing Machines 洗衣機	T

### 2. PHOTOGRAPHIC EQUIPMENT & SOFTWARE 攝影器材及軟件

• Cameras 相機	T
• Drones 航拍機/無人機	T
• Early Obsolescence of Smartphones 手機操作系統更新	S
• Instant Messaging Apps 即時通訊應用程式	T
• Mobile Security Apps 手機保安應用程式	T

### 3. FOOD & HEALTH FOOD PRODUCTS 食物及健康食品

• Canned Pork Products 豬肉罐頭食品	T
• Cooking Oils 食油	T
• Packaging of Festive Gift Packs 節日禮物盒的包裝	S
• Pre-packaged Chilled Fruit Juices 預先包裝冷藏果汁	T
• Hong Kong Style Savoury Dishes 港式小菜	T
• Nutrition Value of Cooking Oils 食油的營養價值	I
• Sodium Content of Asian-flavoured Soup Noodles 亞洲風味湯粉麵的鈉含量	T
• Sugar Content in Yogurts 乳酪的糖含量	S

## 4. HEALTH, BEAUTY & PERSONAL CARE PRODUCTS 保健、美容及個人護理用品

	類別
• Anaemia 貧血	I
• Blood Glucose Monitors 血糖機	S
• Breast Milk Storage Bags 母乳儲奶袋	I
• Facial Sheet Masks 保潔面膜	T
• G6pd Deficiency G6pd酵素缺乏症	I
• Mineral Oil Free Lip Balms 無礦油成分潤唇膏	T
• Shampoos 洗頭水	T
• Sun Protection 防曬護膚	I
• Sunglasses 太陽眼鏡	I
• Surgical Masks 口罩	T
• Thermal Underwear 保暖內衣	T
• Tooth Whitening Products 美白牙齒產品	I
• Vaccination and Medicines for Travellers 外遊前的疫苗注射及藥物準備	I
• Walking Sticks and Cane Umbrellas 手杖及手杖傘	T

## 5. HOUSEHOLD PRODUCTS 家庭用品

• Dishwashing Detergents 洗潔精	T
• Eco-labelling of Laundry Detergents 洗衣劑環保標籤	S
• Safety Issues of Laundry Detergent Capsules 洗衣膠囊安全事項	I
• Laundry Powder, Liquids and Capsules 洗衣粉、洗衣液及洗衣膠囊	T

## 6. AUTOMOBILE & CYCLING PRODUCTS 汽車及單車用品

• Child Car Seats 兒童汽車座椅	T
• Crash Test of Cars 汽車撞擊測試	T
• Dashboard Cameras 行車記錄器	T

## 7. TOYS 玩具

• Children' s Scooters 兒童滑板車	T
• Soap Bubble Toys 肥皂泡玩具	T



# 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

- 24-hour Self-service Launderette 24小時自助洗衣店
- Annual Supermarket Price Survey 年度超市價格調查
- Comprehensive Car Insurance 汽車全保
- Credit Card Air Mileage Rewards 信用卡飛行里數
- Driving Schools 學車服務
- Extended Warranty of Electrical Appliances offered by Retailers 家電零售商的延長保用計劃
- Household Pest Control Services 家居滅蟲服務
- Infant Milk Powder Price Surveys 嬰幼兒奶粉價格調查
- Laser Eye Surgeries 激光矯視手術
- Menopause and Osteoporosis 更年期及骨質疏鬆
- Mobile Applications of Taxi Hailing Services 網約的士應用程式
- Mortgage Plans 按揭計劃
- Online Food Ordering Platforms 網上點餐平台
- Online Price Watch 網上價格一覽通
- Part-time Domestic Helper Cleaning Services 家務助理清潔服務
- Private Car Maintenance Warranties 新車保用及售後服務
- Employment Agencies of Foreign Domestic Helpers 代聘外傭服務
- Smartphone Warranty and After-sales Services 手機原廠保用及售後服務
- 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

### Indepth Studies 深入研究

- Crowdfunding 眾籌
- Hong Kong Exchanges Financial Information in Tax Matters with Partner Jurisdictions 香港與國際互換稅務資料

# TRADE PRACTICES INDEPTH STUDIES AND CONSULTATION PAPERS RESPONDED TO BY THE COUNCIL

## 營商手法深入研究及諮詢文件回應

### Indepth Studies on Trade Practices 營商手法深入研究

- Confusing Sales Information of Consumption Table for First-hand Residential Properties Improvement for Disclosure and Transparency Needed (CHOICE Magazine)  
樓盤消耗表資訊混亂 改善措施有待加強(《選擇》月刊)  
(15 June 2017)
- Code of Practice of the Jewellery Retail Industry 珠寶零售業營商實務守則  
(31 July 2017)
- More Choices, Better Service – A Study of the Competition in the Personalised Point-to-point Car Transport Service Market  
更多選擇 更佳服務 – 個人化點對點交通服務市場競爭研究  
(28 November 2017)

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

#### 諮詢文件回應

- Legislative Council Bills Committee – Travel Industry Bill 立法會法案委員會 – 旅遊業條例草案  
(9 May 2017)
- Food and Health Bureau – Way Forward of Live Poultry Trade in Hong Kong 食物及衛生局 – 香港活家禽業未來路向  
(3 June 2017)
- Securities and Futures Commission – Proposals to Reduce and Mitigate Hacking Risks Associated with Internet Trading  
證券及期貨事務監察委員會 – 有關建議降低及紓減與互聯網交易相關的黑客入侵風險  
(7 July 2017)
- Commerce and Economic Development Bureau – Strengthening the Regulation of Person-to-person Telemarketing Calls  
商務及經濟發展局 – 加強管制人對人促銷電話  
(31 July 2017)
- Securities and Futures Commission – The Proposed Guidelines on Online Distribution and Advisory Platforms  
證券及期貨事務監察委員會 – 有關建議的網上分銷及投資諮詢平台指引  
(4 August 2017)
- Legislative Council Bills Committee – Private Healthcare Facilities Bill 立法會法案委員會 – 私營醫療機構條例草案  
(9 October 2017)
- Legislative Council Bills Committee – Financial Reporting Council (Amendment) Bill 2018  
立法會法案委員會 – 2018年財務匯報局(修訂)條例草案  
(9 March 2018)
- Hong Kong Monetary Authority – Guideline on Authorization of Virtual Banks  
香港金融管理局 – 虛擬銀行的認可指引修訂本  
(15 March 2018)
- Competition Commission – Application for a Decision under section 9 of the Competition Ordinance in relation to the Code of Banking Practice  
競爭事務委員會 – 根據《競爭條例》第9條要求就銀行營運守則作出決定的申請  
(15 March 2018)

# 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
- 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 – Costs Committee  
律政司 – 事務費委員會
- Department of Justice – Working Group on Class Actions  
律政司 – 集體訴訟工作小組
- Disciplinary Tribunal Panel (Electricity) under the Electricity Ordinance (Cap. 406)  
紀律審裁委員會(電力條例第四百零六章)
- Education Bureau – Steering Committee on Selection, Quality Assurance and Review 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 - 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 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 – 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 – High Level Steering Committee on Antimicrobial Resistance  
食物及衛生局 – 抗菌素耐藥性高層督導委員會
- Food and Health Bureau – Working Group on Legal, Privacy and 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 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 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 Q-Mark Council – Safeguard Committee  
公平評審會 – 香港優質標誌局
- 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
- Labour and Welfare Bureau - SC.Net Member of the Community Investment and Inclusion Fund (CIIF)  
勞工及福利局 – 社區投資共享基金社會資本摯友
- 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
- Official Receiver’s Office – Services Advisory Committee  
破產管理署 – 服務諮詢委員會
- Securities and Futures Commission – Products Advisory Committee  
證券及期貨事務監察委員會 – 產品諮詢委員會
- The Hong Kong Mortgage Corporation – Board of Directors  
香港按揭證券有限公司 – 董事局成員
- Tourism Commission – Advisory Committee on Travel Agents  
旅遊事務署 – 旅行代理商諮詢委員會
- Tourism Commission – Travel Industry Compensation Fund Management Board  
旅遊事務署 – 旅遊業賠償基金管理委員會
- Transport Department – Committee on Taxi Service Quality  
運輸署 – 的士服務質素委員會
- Transport Department – Quality Public Light Bus Services Steering Committee  
運輸署 – 優質公共小巴服務事宜督導委員會
- Vocational Training Council - Beauty Care and Hairdressing Training Board  
職業訓練局 – 美容及美髮訓練委員會
- Vocational Training Council - Retail Training Board  
職業訓練局 – 零售業訓練委員會
- Water Supplies Department – Consultative Group for Legislative Review of Waterworks Ordinance (WWO) and Waterworks Regulations (WWR)  
水務署 – 檢討《水務設施條例》諮詢小組
- 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