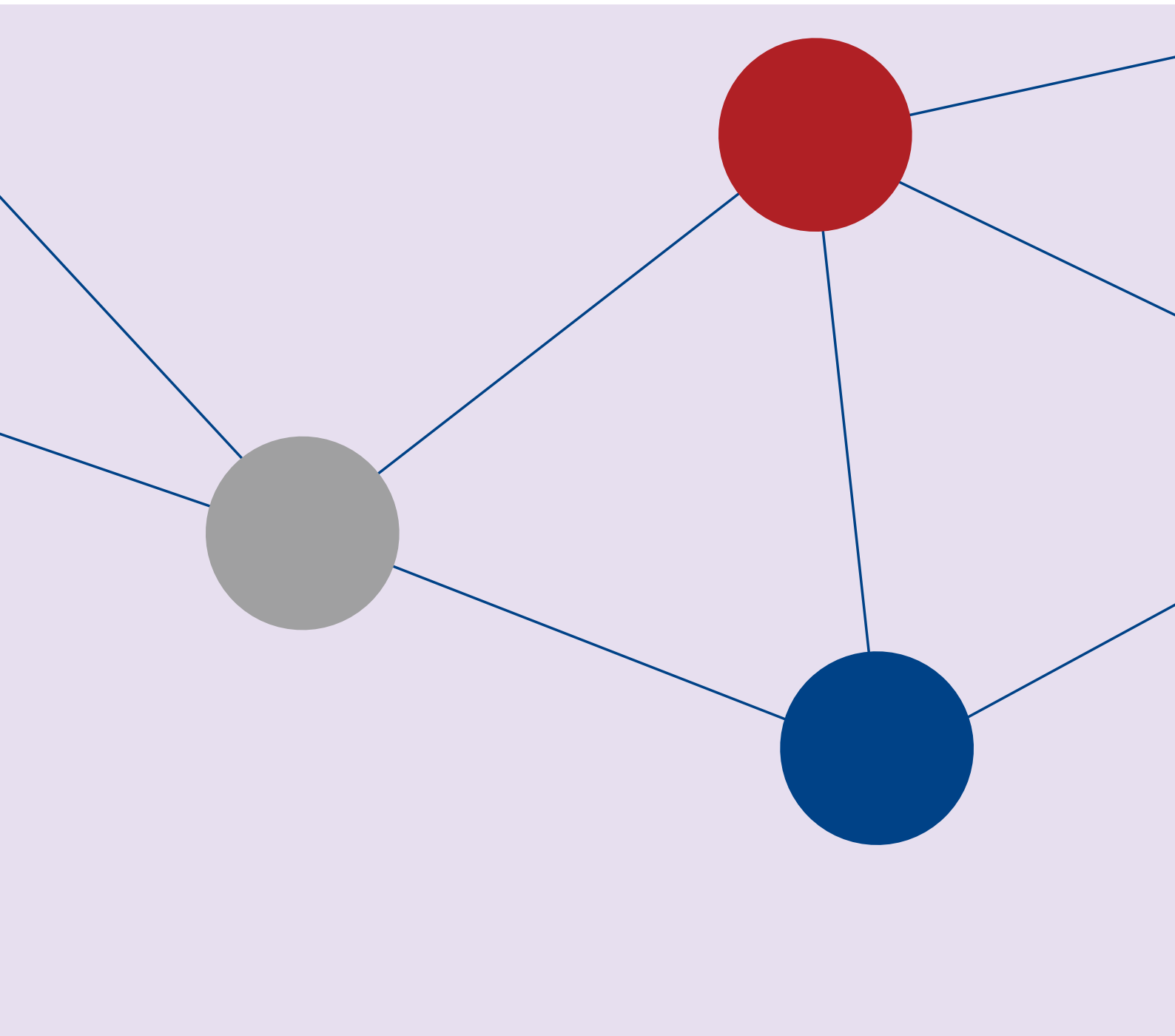


第 7 章 *CHAPTER 7*

財務報表 Financial statements



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(以港幣計算·除非另作說明)

(All amounts in Hong Kong Dollars unless otherwise stated)

獨立核數師報告致獨立監察警方處理投訴委員會

Independent auditor's report to Independent Police Complaints Council

(根據《獨立監察警方處理投訴委員會條例》成立)

(Established under the Independent Police Complaints Council Ordinance)



意見

本核數師(以下簡稱「我們」)已審計列載於第123至141頁的**獨立監察警方處理投訴委員會**(以下簡稱「貴會」)的財務報表,此財務報表包括於二零一七年三月三十一日的財務狀況表與截至該日止年度的全面收益表、儲備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,該等財務報表已根據香港會計師公會頒布的《香港財務報告準則》真實而中肯地反映了貴會於二零一七年三月三十一日的財務狀況及截至該日止年度的財務表現及現金流量。

意見之基礎

我們已根據香港會計師公會頒布的《香港審計準則》進行審計。我們在該等準則下承擔的責任已在本報告「核數師就審計財務報表承擔的責任」部分中作進一步闡述。根據香港會計師公會頒布的《專業會計師道德守則》(以下簡稱「守則」),我們獨立於貴會,並已履行守則中的其他專業道德責任。我們相信,我們所獲得的審計憑證能充足及適當地為我們的審計意見提供基礎。

Opinion

We have audited the financial statements of the **Independent Police Complaints Council** (the “Council”) set out on pages 123 to 141, which comprise the statement of financial position as at 31 March 2017, the statement of comprehensive income, the statement of changes in reserves and the 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 financial position of the Council as at 31 March 2017, and of its financial performance 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.

財務報表及其核數師報告以外的信息

貴會需對其他資訊負責。其他資訊包括刊載於工作報告內的資訊，但不包括財務報表及我們的核數師報告。

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

結合我們對財務報表的審計，我們的責任是閱讀其他資訊，在此過程中，考慮其他資訊是否與財務報表或我們在審計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訊存在重大錯誤陳述，我們需要報告該事實。在這方面，我們沒有任何報告。

貴會及治理層就財務報表須承擔的責任

貴會須負責根據香港會計師公會頒佈的《香港財務報告準則》擬備真實而中肯的財務報表，並對其認為為使財務報表的擬備不存在由於欺詐或錯誤而導致的重大錯誤陳述所需的內部控制負責。

在擬備財務報表時，貴會負責評估其持續經營的能力，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，除非貴會有意將其清盤或停止經營，或別無其他實際的替代方案。

治理層須負責監督貴會的財務報告過程。

Information other than the financial statements and auditor's report thereon

The Council is 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 and those charged with governance for the financial statements

The Council is 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 determines 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 is 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 either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Council's financial reporting process.

核數師就審計財務報表承擔的責任

我們的目標，是對財務報表整體是否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，並出具包括我們意見的核數師報告。我們是按照《獨立監察警方處理投訴委員會條例》(第604章)附表1第29條的規定，僅向貴會報告。除此以外，我們的報告不可用作其他用途。我們概不會就本報告內容，對任何其他人士負責及承擔責任。我們概不就本報告的內容，對任何其他人士負上或承擔任何責任。合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計，在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們單獨或滙總起來可能影響財務報表使用者依賴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《香港審計準則》進行審計的過程中，我們運用了專業判斷，保持了專業懷疑態度。我們亦：

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 了解與審計相關的內部控制，以設計適當的審計程序，但目的並非對貴會內部控制的有效性發表意見。
- 評價貴會所採用會計政策的恰當性及作出會計估計和相關披露的合理性。

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. This report is made solely to you, as a body, in accordance with section 29 of Schedule 1 of the Independent Police Complaints Council Ordinance (Cap.604), and for no other purposes. 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.

- 對貴會採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對貴會的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致貴會不能持續經營。
- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否中肯反映交易和事項。
- Conclude on the appropriateness of the Council's 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.
- 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.

除其他事項外，我們與貴會溝通了計劃的審計範圍、時間安排、重大審計發現等，包括我們在審計中識別出內部控制的任何重大缺陷。

We communicate with those charged with governance 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.



黃龍德會計師事務所有限公司

執業會計師

劉旭明

香港執業會計師

執業證書號碼：P05468

二零一七年八月二十五日

香港

PATRICK WONG C.P.A. LIMITED

Certified Public Accountants

LAU YUK MING HAROLD

FCPA (Practising)

Certified Public Accountant (Practising), Hong Kong

Practising Certificate Number: P05468

25 August 2017

Hong Kong

全面收益表 — 截至二零一七年三月三十一日止年度

Statement of comprehensive income — for the year ended 31 March 2017

	附註 Notes	2017 \$	2016 \$
收入 Income			
政府補助 Government grants	6	66,056,879	55,657,321
其他收入 Other income	7	6,967	54,683
		66,063,846	55,712,004
支出 Expenditure			
員工成本 Staff costs	8	38,573,851	33,887,467
一般及行政費用 General and administrative expenses	8	16,909,310	16,672,219
本會成員酬金 Honorarium to Council members	17	808,450	790,120
		56,291,611	51,349,806
本年度盈餘及全面收益總額 Surplus and total comprehensive income for the year	8	9,772,235	4,362,198

財務狀況表 — 於二零一七年三月三十一日
Statement of financial position — at 31 March 2017

	附註 Notes	2017 \$	2016 \$
非流動資產 Non-current asset			
固定資產 Fixed assets	10	4,325,600	5,893,070
流動資產 Current assets			
按金及預付款項 Deposits and prepayments		3,586,060	2,448,511
現金及現金等價物 Cash and cash equivalents	11	56,456,194	48,878,330
		60,042,254	51,326,841
流動負債 Current liabilities			
遞延政府補助 Deferred government grants	12	1,746,072	2,182,156
其他應付款項及應計費用 Other payables and accruals	13	2,715,113	3,282,911
		4,461,185	5,465,067
流動資產淨值 Net current assets			
		55,581,069	45,861,774
資產總值減流動負債 Total assets less current liabilities			
		59,906,669	51,754,844
非流動負債 Non-current liabilities			
遞延政府補助 Deferred government grants	12	1,598,611	3,004,406
員工約滿酬金撥備 Provision for staff gratuities	14	4,086,567	4,301,182
		5,685,178	7,305,588
資產淨值 Net assets			
		54,221,491	44,449,256
儲備 Reserves			
累計盈餘 Accumulated surplus		54,221,491	44,449,256

本會於二零一七年八月二十五日批准並授權公佈本財務報表。
 Approved and authorised for issue by the Council on 25 August 2017.



郭琳廣 · SBS · JP

主席

Larry KWOK Lam-Kwong, SBS, JP

Chairman

儲備變動表 — 截至二零一七年三月三十一日止年度

Statement of changes in reserves — for the year ended 31 March 2017

	累計盈餘 Accumulated surplus \$
於二零一五年四月一日之結餘 Balance at 1 April 2015	40,087,058
年內盈餘及全面收益 Surplus and total comprehensive income for the year	4,362,198
於二零一六年三月三十一日及四月一日之結餘 Balance at 31 March 2016 and at 1 April 2016	44,449,256
年內盈餘及全面收益 Surplus and total comprehensive income for the year	9,772,235
於二零一七年三月三十一日之結餘 Balance at 31 March 2017	54,221,491

現金流量表 — 截至二零一七年三月三十一日止年度
Statement of cash flows — for the year ended 31 March 2017

	附註 Note	2017 \$	2016 \$
營運活動 Operating activities			
年內盈餘及其他全面收益 Surplus and other comprehensive income for the year		9,772,235	4,362,198
已就下列各項作出調整 Adjustments for :			
— 折舊 Depreciation		2,568,640	2,560,682
— 利息收入 Interest income		(3,971)	(51,998)
營運資金變動前之營運盈餘 Operating surplus before working capital changes		12,336,904	6,870,882
按金及預付款項之(增加)/減少 (Increase)/decrease in deposits and prepayments		(1,137,549)	231,626
遞延政府補助之(減少)/增加 (Decrease)/increase in deferred government grants		(1,841,879)	3,245,679
其他應付款項及應計費用之(減少)/增加 (Decrease)/increase in other payables and accruals		(567,798)	1,397,795
員工約滿酬金撥備之(減少)/增加 (Decrease)/increase in provision for staff gratuities		(214,615)	968,154
營運活動產生的現金流流入 Net cash generated from operating activities		8,575,063	12,714,136
投資活動 Investing activities			
購入固定資產 Purchase of fixed assets		(1,001,170)	(4,970,518)
已收利息 Interest received		3,971	51,998
投資活動之現金流出淨額 Net cash used in investing activities		(997,199)	(4,918,520)
現金及現金等價物之增加淨額 Net increase in cash and cash equivalents		7,577,864	7,795,616
年初之現金及現金等價物 Cash and cash equivalents at the beginning of year		48,878,330	41,082,714
年末之現金及現金等價物 Cash and cash equivalents at the end of year	11	56,456,194	48,878,330

財務報表附註 — 二零一七年三月三十一日

Notes to the financial statements — 31 March 2017

1. 概述

獨立監察警方處理投訴委員會(「本會」)是根據《獨立監察警方處理投訴委員會條例》成立的一個法團，根據《獨立監察警方處理投訴委員會條例》(第604章)(「本會條例」)，本會擔任法定機構的角色，獲授權負責觀察、監察及覆檢須匯報投訴個案的處理和調查工作，並就本會條例所指明的須匯報投訴個案的處理和調查工作向警務處處長或行政長官或兼向上述兩者提出建議。本會亦會就處長因應須匯報投訴個案而已經或將會對任何相關警務人員作出的行動進行監察，並對有關行動提供意見。

由於本會並非牟利機構，且無須遵守任何外間訂立的資本規定，因此本會的主要財務及資本管理目標是維持每年收支平衡，從而能夠持續運作及履行法定機構的角色和職能。

本會的資金主要源自政府撥款。任何營運盈餘必須結轉至下一個財政年度，以應付未來本會運作所需的開支。整體資本管理政策與上年比較並無作出任何改變。

2. 採納香港財務報告準則

本會的財務報表乃根據香港會計師公會頒佈的所有適用的香港財務報告準則，包括所有個別適用的香港財務報告準則、香港會計準則及註釋和香港公認會計原則編製。主要會計政策已載於附註3。

1. GENERAL INFORMATION

The Independent Police Complaints Council (the “Council”) is a body corporate established under the Independent Police Complaints Council Ordinance. Under the Independent Police Complaints Council Ordinance (Cap. 604) (the “Ordinance”), the Council assumes its statutory role as the authority for observing, monitoring and reviewing the handling and investigation of reportable complaints, and making recommendations to the Commissioner of Police or the Chief Executive or both of them in respect of the handling or investigation of reportable complaints as specified in the Ordinance. The Council also monitors actions taken or to be taken in respect of any member of the police force by the Commissioner in connection with reportable complaints, and to advise them of its opinion on such actions.

Since the Council is not profit-oriented and is not subject to any externally imposed capital requirements, its primary financial and capital management objectives are to maintain a balance between annual income and expenditure, so that it has the ability to operate as a going concern and perform its statutory roles and functions.

The Council is primarily financed by government subventions. Any operating surplus shall be carried forward to the following financial year to meet future expenditure required for the operations of the Council. The overall capital management strategy remains unchanged from prior year.

2. STATEMENT OF COMPLIANCE WITH HONG KONG FINANCIAL REPORTING STANDARDS

The Council's financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (“HKFRSs”), which includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (“HKASs”) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) and accounting principles generally accepted in Hong Kong. A summary of significant accounting policies is set out in note 3.

3. 主要會計政策

(a) 財務報表編製基準

本財務報表採用歷史成本會計基準編製。

(b) 固定資產

固定資產是以成本減去隨後累計折舊和隨後減值虧損後(如有)記入財務狀況表。

計算折舊是以固定資產項目之估計可使用年期內，按直線法撇銷成本，減彼等之估計餘值，並載述如下：—

• 租賃裝修工程	3年
• 辦公室設備	5年
• 電腦設備	3年
• 傢俱及裝置	3年

估計可使用年期、剩餘價值及折舊方法乃於各報告期末檢討，並計算未來任何估計變動之影響。

固定資產會在出售或預期繼續使用資產不會帶來未來經濟利益時終止確認。於出售或報廢固定資產項目時產生之任何損益以出售所得款項與該資產賬面值之差額計量，並於損益中確認。

(c) 租賃

租賃是出租人與承租人在商定的時期內以換取支付或支付一系列資產使用權的一項協議。決定一個安排是否，或包含，租賃是取決於該安排的本質，及當履行該安排時，是否取決於特定資產的使用和資產使用權的轉移。

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of preparation of the financial statements

The measurement basis used in preparing the financial statements is at historical cost.

(b) Fixed assets

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

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, as follows:—

• Leasehold improvements	3 years
• Office equipment	5 years
• Computer equipment	3 years
• Furniture and fixtures	3 years

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 fixed assets 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 fixed assets is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.

(c) Leases

A Lease is an agreement whereby the lessor conveys to the lessee in return for a payment or series of payments the right to use an asset for an agreed period of time. Determining whether an arrangement is, or contains, a lease is based on the substance of the arrangement and requires an assessment of whether fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset.

3. 主要會計政策 (續)

(c) 租賃 (續)

租賃的資產被列為融資租賃時，租賃實質上是將該資產所有權所附帶的風險和報酬轉移給本會。所有其他租賃歸類為營運租賃。

營運租賃

營運租賃之付款於租賃期內以直線法在收益表內列為開支。為取得在營運租賃下持有的土地所付出的款項，以土地租賃溢價確認於財務狀況表中。

難以預料的租金在發生時確認為當期的費用。

(d) 按金及預付款項

按金及預付款項按公允價值初始確認，其後按攤銷成本減去呆賬減值撥備計算後所得的金額入賬，但如折現影響並不重大則除外。在此情況下，應收款項會按成本減去呆壞賬減值撥備後所得的金額入賬。

(e) 現金及現金等價物

現金及現金等價物包括銀行及手頭現金，以及可隨時轉換為已知數額現金，並幾乎不受價值變動風險所影響之短期高度流通投資項目。

(f) 其他應付款項

其他應付款項均於初期按公平值確認，其後按攤銷成本列賬，惟倘若折現之影響並不重大，則按成本列賬。

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(c) Leases (continued)

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

Operating leases

Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term. The payments made on acquiring land held under an operating lease are recognised in the statement of financial position as lease premium for land.

Contingent rents are charged as an expense in the periods in which they are incurred.

(d) Deposits and prepayments

Deposits and prepayments are initially recognised at fair value and thereafter stated at amortised cost less allowance for impairment of doubtful debts, except where the effect of discounting would be immaterial. In such cases, the receivables are stated at cost less allowance for impairment of doubtful debts.

(e) Cash and cash equivalents

Cash comprises cash on hand and at bank. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(f) Other payables

Other payables are initially measured at fair value and, after initial recognition, at amortised cost, except for short-term payables with no stated interest rate and the effect of discounting being immaterial, that are measured at their original invoice amount.

3. 主要會計政策 (續)

(g) 撥備及或有負債

如果本會須就已發生的事件承擔法定或推定義務，因而預期很可能會導致經濟利益流出，在有關金額能夠可靠地估計時，本會便會對該時間或金額不確定的負債計提撥備。如果貨幣時間價值重大，則按預計所需費用的現值計提撥備。

如果經濟利益流出的可能性較低，或是無法對有關金額作出可靠的估計，便會將該義務披露為或有負債，但經濟利益流出的可能性極低則除外。如果本會的義務須視乎某項或多項未來事件是否發生才能確定是否存在，該義務亦會被披露為或有負債，但經濟利益流出的可能性極低則除外。

(h) 收入確認

收入乃按已收或應收代價之公平值計算。如果經濟利益很可能會流入本會，而收入和支出（如適用）又能夠可靠地計量時，下列各項收入便會在全面收益表中確認：

(i) 政府補助

當可以合理地確定本會將會收到政府補助並履行該補助的附帶條件時，政府補助便會按其公允價值確認。

有關購置固定資產的政府補助歸入遞延政府補助，並於相關資產的預計可用期限內按直線法計入全面收益表。

(ii) 利息收入

利息收入是使用有效的利率方法確認。

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(g) Provisions and contingent liabilities

Provisions are recognised for liabilities of uncertain timing or amount when the Council has a legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Where the time value of money is material, provisions are stated at the present value of the expenditure expected to settle the obligation.

Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

(h) Income recognition

Income is measured at the fair value of the consideration received or receivable. Provided that it is probable that the economic benefits associated with the income transaction will flow to the Council and the income and the costs, if any, in respect of the transaction can be measured reliably, income is recognised as follows:

(i) Government grants

Government grants are recognised at their fair value where there is a reasonable assurance that the grant will be received and the Council will comply with all attached conditions.

Government grants relating to the purchase of fixed assets are included in deferred income and are credited to the statement of comprehensive income on a straight-line basis over the expected lives of the related assets.

(ii) Interest income

Interest income is recognised using the effective interest method.

3. 主要會計政策 (續)

(i) 員工福利

(i) 僱員可享有的假期

僱員所累積的應得有薪年假會被計入。在報告期末，由僱員提供服務而產生的預計有薪年假會被計提撥備。

僱員可享有的病假及身孕假期會於假期開始時才計算。

(ii) 退休福利成本

本會非公務員合約的僱員已經加入強制性公積金條例下成立的強制性公積金計劃(強積金計劃)。本會為該等僱員向強積金計劃作出有關入息的5%供款，以每月\$1,500為上限。該計劃之資產與本會之資產分開持有，並由信託人以基金託管。

向強積金計劃支付的供款於到期日列作支出。

- (j) 除商譽以外的有形及無形資產減值
- 於各報告期末，本會會檢討具有有限可使用年期的有形及無形資產的賬面值，以判斷該資產是否出現減值虧損。當顯示可能出現減值虧損時，該資產的可收回值會被評估以計算其虧損幅度。如該資產的可收回值並不可能被評估，本會會評估該資產所屬的現金產生單位可收回值。當確定了一個合理及一致的分類基礎時，企業資產會被分類為獨立現金產生單位或現金產生單位的最小組別。

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(i) Employee benefits

(i) Employee leave entitlements

Employee entitlements to annual leave are recognised when they accrue to employees. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the end of reporting period.

Employee entitlements to sick leave and maternity or paternity leave are not recognised until the time of leave.

(ii) Retirement benefit costs

The Council has joined the Mandatory Provident Fund Scheme (the MPF Scheme) established under the Mandatory Provident Fund Ordinance for non-civil service contract staff. The Council contributes 5% of the relevant income of staff members under the MPF Scheme and subject to ceiling of \$1,500 per month. The assets of the Scheme are held separately from those of the Council, in funds under the control of trustee.

Payments to the MPF Scheme are charged as an expense as they fall due.

- (j) Impairment of tangible and intangible assets other than goodwill
- At the end of reporting period, the Council reviews the carrying amounts of its tangible and intangible assets with finite useful lives 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 asset is estimated in order to determine the extent of the impairment loss, if any. When it is not possible to estimate the recoverable amount of an individual asset, the Council estimates the recoverable amount of the cash-generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

3. 主要會計政策 (續)

(k) 關聯方

a) 一名人士或其近親被視為本會的關聯方，如果該人士：

- (i) 能控制或共同控制本會；
- (ii) 能對本會構成重大影響力；或
- (iii) 為本會的關鍵管理人員。

b) 一個實體可視為本會的關聯方，如果該實體符合以下任何情況：

- (i) 一個實體是為本會或為本會關聯方的僱員福利而設的離職後福利計劃；
- (ii) 一個實體由(a)中描述的人士控制或共同控制；或
- (iii) (a)(i)中描述的一名人士對一個實體構成重大影響，或為一個實體的關鍵管理人員。

3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(k) Related parties

a) A person or a close member of that person's family is related to the Council if that person:

- (i) has control or joint control over the Council;
- (ii) has significant influence over the Council; or
- (iii) is a member of the key management personnel of the Council.

b) An entity is related to the Council if any of the following conditions applies:

- (i) The entity is a post-employment benefit plan for the benefit of employees of either the Council or an entity related to the Council.
- (ii) The entity is controlled or jointly controlled by a person identified in (a).
- (iii) A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity.

4. 會計政策更新

於二零一七年，本會已應用香港會計師公會頒佈於二零一六年四月一日或之後開始之年度生效包括以下或與本會業務及財務報表有關的香港財務報告準則：

香港財務報告準則(修訂本)香港財務報告準則二零一二年至二零一四年週期之年度改進
Amendments to HKFRSs, Annual Improvements to HKFRSs 2012-2014 Cycle

香港會計準則第1號(修訂本)披露計劃
Amendments to HKAS 1, Disclosure initiative

香港會計準則第16號及第38號(修訂本)澄清折舊及攤銷可接納的方法
Amendments to HKAS 16 and HKAS 38, Clarification of acceptable methods of depreciation and amortisation

於本年度應用該等香港財務報告準則對本會的財政表現及狀況並沒有重大影響。

5. 重要會計推算及判斷

按照香港財務報告準則編製財務報表時，本會管理層會為影響到資產、負債、收入及開支的會計政策的應用作出判斷、估計及假設。這些判斷、估計及假設是以過往經驗及多項其他於有關情況下視作合理之因素為基準。儘管管理層對這些判斷、估計及假設作出持續檢討，實際結果可能有別於此等估計。

有關財務風險管理的某些主要假設及風險因素列載於附註16。對於本財務報表所作出的估計及假設，預期不會構成重大風險，導致下一財政年度資產及負債的賬面值需作大幅修訂。

6. 政府補助

政府補助是指政府撥款以供本會履行服務的資金。有關補助是按照本會的需要(已載列於年度預算及建議項目中)而釐定。

4. CHANGES IN ACCOUNTING POLICIES

The Council has initially applied the new and revised HKFRSs issued by the HKICPA that are first effective for accounting periods beginning on or after 1 April 2016, including:-

The application of the new and revised HKFRSs has no material effects on the Council's financial performance and positions.

5. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENT

The Council's management makes assumptions, estimates and judgements in the process of applying the Council's accounting policies that affect the assets, liabilities, income and expenses in the financial statements prepared in accordance with HKFRSs. The assumptions, estimates and judgements are based on historical experience and other factors that are believed to be reasonable under the circumstances. While the management reviews their judgements, estimates and assumptions continuously, the actual results will seldom equal to the estimates.

Certain key assumptions and risk factors in respect of the financial risk management are set out in note 16. There are no other key sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of asset and liabilities within the next financial year.

6. GOVERNMENT GRANTS

Government grants represent the funds granted by the Government for the Council's services which is determined with regard to the needs of the Council as presented in its annual budget and proposed projects.

7. 其他收入

7. OTHER INCOME

	2017 \$	2016 \$
利息收入 Interest income	3,971	51,998
雜項收入 Sundry income	2,996	2,685
	6,967	54,683

8. 年內盈餘及全面收益

8. SURPLUS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR

年內盈餘及全面收益已計入：

Surplus and total comprehensive income for the year is arrived at after charging:

	2017 \$	2016 \$
(a) 員工成本 Staff costs		
— 強制性公積金供款 Contributions to Mandatory Provident Funds	851,588	768,012
— 薪金、工資及其他福利 Salaries, wages and other benefits	37,722,263	33,119,455
	38,573,851	33,887,467
(b) 一般及行政費用 General and administrative expenses		
核數師酬金 Auditor's remuneration	38,000	38,000
物業的營運租賃及管理費用 Rent, rates and management fee	9,188,656	8,379,140
公眾及教育事務費用 Public and educational affairs expenses	627,205	1,598,240
觀察員計劃費用 Observers' scheme expenses	1,116,218	432,667
保險費用 Insurance	48,316	48,881
維修和保養 Repair and maintenance	1,768,042	961,493
海外職務訪問費用 Overseas duty visit	—	322,116
公用設施費用 Utilities	318,539	308,779
折舊 Depreciation	2,568,640	2,560,682
專業服務費用 Professional services	350,000	600,000
其它 Miscellaneous	885,694	1,422,221
	16,909,310	16,672,219

9. 稅項

9. TAXATION

根據《稅務條例》第 87 條的規定，本會獲豁免免課稅，因此本會無須在本財務報表計提香港利得稅撥備。

No provision for Hong Kong Profits Tax has been made in the financial statements as the Council is exempted from profits tax pursuant to section 87 of the Inland Revenue Ordinance.

10. 固定資產

10. FIXED ASSETS

	租賃裝修工程 Leasehold improvements \$	傢俱及裝置 Furniture and fixtures \$	辦公室設備 Office equipment \$	電腦設備 Computer equipment \$	總額 Total \$
成本 Cost					
於二零一五年四月一日 At 1 April 2015	3,775,450	420,811	1,322,347	5,057,188	10,575,796
增置 Additions	43,900	60,658	11,068	4,854,892	4,970,518
棄置 Disposals	–	(2,509)	–	–	(2,509)
於二零一六年三月三十一日 At 31 March 2016	3,819,350	478,960	1,333,415	9,912,080	15,543,805
累計折舊 Accumulated depreciation					
於二零一五年四月一日 At 1 April 2015	2,921,586	275,057	1,089,674	2,806,245	7,092,562
年內折舊 Charge for the year	850,822	97,446	99,318	1,513,096	2,560,682
棄置核銷 Write back on disposals	–	(2,509)	–	–	(2,509)
於二零一六年三月三十一日 At 31 March 2016	3,772,408	369,994	1,188,992	4,319,341	9,650,735
賬面淨值 Net book value					
於二零一六年三月三十一日 At 31 March 2016	46,942	108,966	144,423	5,592,739	5,893,070
成本 Cost					
於二零一六年四月一日 At 1 April 2016	3,819,350	478,960	1,333,415	9,912,080	15,543,805
增置 Additions	17,500	115,948	–	867,722	1,001,170
於二零一七年三月三十一日 At 31 March 2017	3,836,850	594,908	1,333,415	10,779,802	16,544,975
累計折舊 Accumulated depreciation					
於二零一六年四月一日 At 1 April 2016	3,772,408	369,994	1,188,992	4,319,341	9,650,735
年內折舊 Charge for the year	24,592	76,028	81,482	2,386,538	2,568,640
於二零一七年三月三十一日 At 31 March 2017	3,797,000	446,022	1,270,474	6,705,879	12,219,375
賬面淨值 Net book value					
於二零一七年三月三十一日 At 31 March 2017	39,850	148,886	62,941	4,073,923	4,325,600

11. 現金及現金等價物

11. CASH AND CASH EQUIVALENTS

	2017 \$	2016 \$
銀行存款 Cash at banks	56,456,194	48,878,330
財務狀況表及現金流量表之現金及現金等價物 Cash and cash equivalents in the statement of financial position and the statement of cash flows	56,456,194	48,878,330

12. 遞延政府補助

12. DEFERRED GOVERNMENT GRANTS

	2017 \$	2016 \$
於二零一六年 / 二零一五年四月一日的結餘 Balance as at 1 April 2016/2015	5,186,562	1,940,883
已收補助 Grants received	350,000	4,500,000
年內確認為收入的數額 Recognised as income in the year	(2,191,879)	(1,254,321)
於二零一七年 / 二零一六年三月三十一日的結餘 Balance as at 31 March 2017/2016	3,344,683	5,186,562
減：歸入「流動負債」的數額 Less: Amount included in "current liabilities"	(1,746,072)	(2,182,156)
歸入「非流動負債」的數額 Amount included in "non-current liabilities"	1,598,611	3,004,406

有關已收補助主要是用於委員、觀察員及秘書處所用的電子平台的防火牆軟件升級。

The grants received are mainly for the firewall upgrade for the electronic platform used among Members, Observers and the Secretariat.

13. 其他應付款項及應計費用

13. OTHER PAYABLES AND ACCRUALS

	2017 \$	2016 \$
財務負債 Financial liabilities	1,370,769	2,002,349
未放取的有薪年假 Unutilized annual leave	1,344,344	1,280,562
	2,715,113	3,282,911

其他應付款項及應計費用預計於下年內償還。

Other payables and accruals are expected to be settled within one year.

14. 員工約滿酬金撥備

14. PROVISION FOR STAFF GRATUITIES

	2017 \$	2016 \$
於二零一六年 / 二零一五年四月一日的結餘 Balance as at 1 April 2016/2015	4,301,182	3,333,028
已計提撥備 Provision made	3,262,283	2,799,663
已動用撥備 Provision utilised	(3,476,898)	(1,831,509)
於二零一七年 / 二零一六年三月三十一日的結餘 Balance as at 31 March 2017/2016	4,086,567	4,301,182

員工約滿酬金撥備是為了支付受聘當日起計已完成兩年或三年合約的員工的約滿酬金而設立。

Provision for staff gratuities is set up for the gratuity payments which will be payable to employees of the Council who complete their two or three-year contracts commencing from the date of their employment.

15. 承擔

於二零一七年三月三十一日，根據不可解除的營運租賃在日後應付的物業最低租賃付款總額如下：

15. COMMITMENTS

At 31 March 2017, the total future minimum lease payments under non-cancellable operating leases in respect of properties are payable as follows:

	2017 \$	2016 \$
一年內 Within 1 year	11,687,556	2,716,789
一年後但五年內 After 1 year but within 5 years	15,583,408	-
	27,270,964	2,716,789

16. 金融工具

本會將其財務資產分為以下類別：

16. FINANCIAL INSTRUMENTS

The Council has classified its financial assets in the following categories:

	貸款及應收款項 Loans and receivables	
	2017 \$	2016 \$
按金 Deposits	2,962,157	2,000,703
現金及現金等價物 Cash and cash equivalents	56,456,194	48,878,330
	59,418,351	50,879,033

本會將其財務負債分為以下類別：

The Council has classified its financial liabilities in the following categories:

	按攤銷成本計量的財務負債 Financial liabilities measured at amortised cost	
	2017 \$	2016 \$
其他應付款項及應計費用 Other payables and accruals	1,370,769	2,002,349

所有金融工具的賬面值相對二零一六年及二零一七年三月三十一日年底時的公平值均沒有重大差別。

All financial instruments are carried at amounts not materially different from their fair values as at 31 March 2016 and 2017.

本會的營運活動及金融工具使其面對信貸風險，流動資金風險及市場風險。本會透過以下政策管理該等風險，以減低該等風險對本會的財務表現及狀況的潛在不利影響。

The Council is exposed to credit risk, liquidity risk and market risk arising in the normal course of its operation and financial instruments. The Council's risk management objectives, policies and processes mainly focus on minimising the potential adverse effects of these risks on its financial performance and position by closely monitoring the individual exposure.

16. 金融工具 (續)

(a) 信貸風險

本會並無重大集中信貸風險，而最高風險相等於財務資產所載有關賬面值。本會的信貸風險主要來自其銀行存款。銀行存款的信用風險是有限，因受存款之銀行均為受香港銀行條例規管的財務機構。

16. FINANCIAL INSTRUMENTS (continued)

(a) Credit risk

The Council has no concentration of credit risk. The maximum exposure to credit risk is represented by the carrying amount of the financial assets. The Council is exposed to credit risk on financial assets, mainly attributable to deposits with banks. The credit risk on bank deposits is limited because the counterparties are authorised financial institutions regulated under the Hong Kong Banking Ordinance.

	2017 \$	2016 \$
數據一覽 Summary quantitative data		
按金 Deposits	2,962,157	2,000,703
銀行存款 Bank balances	56,456,194	48,878,330
	59,418,351	50,879,033

(b) 流動資金風險

本會的流動資金風險是財務負債。本會對資金作出謹慎管理，維持充裕的現金和現金等價項目，以滿足連續運作的需要。

(b) Liquidity risk

The Council is exposed to liquidity risk on financial liabilities. It manages its funds conservatively by maintaining a comfortable level of cash and cash equivalents in order to meet continuous operational need. The Council ensures that it maintains sufficient cash which is available to meet its liquidity.

	賬面值 Carrying amount \$	合約的未折現 現金流量總額 Total contractual undiscounted cash flow \$	一年內或 於要求時 Within 1 year or on demand \$
2017			
其他應付款項及應計費用 Other payables and accruals	1,370,769	1,370,769	1,370,769
2016			
其他應付款項及應計費用 Other payables and accruals	2,002,349	2,002,349	2,002,349

16. 金融工具 (續)

- (c) 市場風險
利率風險

本會的利率風險主要來自銀行存款，並以貸款及應收款項作為財務資產分類。

本會的銀行存款主要為活期存款，利率風險較低。因此，本會預期不會面對任何重大利率風險。

16. FINANCIAL INSTRUMENTS (continued)

- (c) Market risk
Interest rate risk

The Council's exposure on fair value interest rate risk mainly arises from its cash deposits with bank which are classified as loans and receivables.

The Council mainly holds deposits with bank in saving account and the exposure is considered not significant. In consequence, no material exposure on fair value interest rate risk is expected.

	2017 \$	2016 \$
數據一覽 Summary quantitative data		
浮息財務資產 Floating-rate financial assets		
銀行結存 Deposits with banks	28,193,734	26,421,262

本會沒有對所產生的利率風險作敏感性分析，因為管理層評估此風險對本會的財務狀況不會產生重大影響。

No sensitivity analysis for the Council's exposure to interest rate risk arising from deposits with bank is prepared since based on the management's assessment the exposure is considered not significant.

- (d) 以公平值計量之金融工具
於報告期末，本會並沒有金融工具以公平值列賬。

- (d) Financial instrument at fair value
At the end of reporting period, there were no financial instruments stated at fair value.

17. 關聯方交易

除披露在財務報表的交易及結餘外，本會與關聯方於年內進行之交易摘要如下：

17. MATERIAL RELATED PARTY TRANSACTIONS

The Council had the following material related party transactions during the year:

	2017 \$	2016 \$
本會成員酬金 Honorarium paid to Council members	808,450	790,120

有關採購貨品及服務的所有交易(當中涉及本會的成員及主要管理人員可能持有權益的機構)是在日常業務過程中按照本會的財務責任及正常採購程序進行。

All transactions related to the procurement of goods and services involving organisations in which a member of the Council and key management personnel may have an interest are conducted in the normal course of business and in accordance with the Council's financial obligations and normal procurement procedures.

18. 報告期末後事項

於報告期末後，本會有下列非調整事項。

根據政府與本會在2017年6月22日簽訂的《行政安排備忘錄》(「備忘錄」)第6節，本會可以保留及累積未動用之經常性資助作為儲備，而該累積儲備不應超出該財政年度經常性資助額的25%。如該財政年期末之儲備超出該財政年度經常性資助額的25%，除非得到財經事務及庫務局局長批准，本會須把超出上限的數額從下一個財政年度的資助中扣減以退還予政府。

19. 已頒佈但於年內尚未生效的香港財務報告準則

以下乃已頒佈但於年內尚未生效之香港財務報告準則，這些準則或與本會營運及財務報表有關：

18. EVENTS AFTER THE END OF REPORTING PERIOD

Subsequent to the end of reporting period, the Council had the following non-adjusting event.

In accordance with section 6 of the Memorandum of Administrative Arrangements (“MAA”) dated 22 June 2017 signed between the Government of the Hong Kong Special Administrative Region (“the Government”) and the Council, the Council is allowed to keep and accumulate any unspent recurrent subvention as reserve, subject to the condition that the reserve accumulated should not exceed 25% of its recurrent subvention of that financial year. If the reserve as at the end of the financial year exceeds 25% of the recurrent subvention of that financial year, the Council shall return the amount in excess of the limit to the Government, except with the approval of Secretary for Financial Services and the Treasury, by means of deducting the excessive reserve from its subvention of the next financial year.

19. HONG KONG FINANCIAL REPORTING STANDARDS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR

HKFRSs that have been issued but are not yet effective for the year include the following HKFRSs which may be relevant to the Council's operations and financial statements:

	於以下年度期間或以後生效 Effective for annual periods beginning on or after
香港會計準則第7號(修訂本)：現金流量表－披露動議 Amendments to HKAS 7, <i>Statement of cash flows: Disclosure initiative</i>	於二零一七年一月一日 1 January 2017
香港財務報告準則第9號：金融工具 HKFRS 9, <i>Financial Instrument</i>	於二零一八年一月一日 1 January 2018
香港財務報告準則第15號：客戶合約收益 HKFRS 15, <i>Revenue from contracts with customers</i>	於二零一八年一月一日 1 January 2018
香港財務報告準則第16號：租賃 HKFRS 16, <i>Leases</i>	於二零一九年一月一日 1 January 2019

該等香港財務報告準則於本年度並無被採納。初步評估顯示採納該等香港財務報告準則不會對本會首次採納年度的財務報表產生重大影響。本會將繼續評估該等香港財務報告準則及其他就此識別的重大變動的影響。

20. 通過財務報表

本財務報表已於二零一七年八月二十五日得到本會的同意下發佈。

These HKFRSs have not yet been adopted in this year. Initial assessment has indicated that the adoption of these HKFRSs would not have a significant impact on the Council's financial statements in the year of initial application. The Council will be continuing with the assessment of the impact of these HKFRSs and other significant changes may be identified as a result.

20. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were authorised for issue by the Council on 25 August 2017.