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第八章 CHAPTER 8

獨立監察警方處理投訴委員會
(根據《獨立監察警方處理投訴委員會條例》成立)

Independent Police Complaints Council
(Established under the “Independent Police Complaints Council Ordinance”)

財務報表

Financial Statements

截至二零一三年三月三十一日止年度
Year Ended 31 March 2013



黃龍德會計師事務所有限公司

香港執業會計師、英國特許會計師

PATRICK WONG C.P.A. LIMITED

Certified Public Accountants (Practising), Hong Kong Chartered Accountants

(中英文版如有歧異，概以英文版為準)

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(以港幣計算)

(All amounts in Hong Kong Dollars unless otherwise stated)

獨立核數師報告書致獨立監察警方處理投訴委員會

Independent auditor's report to the 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)



本核數師(以下簡稱「我們」)已審計列載於第一三一至一四七頁獨立監察警方處理投訴委員會(「貴會」)的財務報表,此財務報表包括貴會於二零一三年三月三十一日的資產負債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,以及主要會計政策概要及其他附註解釋資料。

貴會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》編製財務報表,以令財務報表作出真實而公平的反映,及落實其認為編製財務報表所必要的內部控制,以使財務報表不存在由於欺詐或錯誤而導致的重大錯誤陳述。

核數師的責任

我們的責任是根據我們的審計對該等財務報表作出意見。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。

我們已根據香港會計師公會頒佈的《香港審計準則》進行審計。該等準則要求我們遵守道德規範,並規劃及執行審計,以合理確定財務報表是否不存在任何重大錯誤陳述。

We have audited the financial statements of the Independent Police Complaints Council (the "Council") set out on pages 131 to 147, which comprise the balance sheet as at 31 March 2013, the statement of comprehensive income, the statement of changes in reserves and the cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

THE COUNCIL'S RESPONSIBILITY 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 Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants and for such internal control as the Council determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

AUDITOR'S RESPONSIBILITY

Our responsibility is to express an opinion on these financial statements based on our audit and to report our opinion solely to you, as a body, in accordance with 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.

We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

審計涉及執程序以獲取有關財務報表所載金額及披露資料的審計憑證。所選定的程序取決於核數師的判斷，包括評估由於欺詐或錯誤而導致財務報表存有重大錯誤陳述的風險。在評估該等風險時，核數師考慮與該會編製財務報表以作出真實而公平的反映相關的內部控制，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。審計亦包括評價貴會所採用會計政策的合適性及作出會計估計的合理性，以及評價財務報表的整體列報方式。

我們相信，我們所獲得的審計憑證能充足和適當地為我們的審計意見提供基礎。

意見

我們認為，該等財務報表已根據《香港財務報告準則》真實而公平地反映 貴會於二零一三年三月三十一日的財務狀況及截至該日止年度的盈餘及現金流量。

黃龍德會計師事務所有限公司

執業會計師

劉旭明

英國特許公認會計師

香港執業會計師

執業證書號碼：P05468

香港

二零一三年六月十九日

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

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

OPINION

In our opinion, the financial statements give a true and fair view of the state of the Council's affairs as at 31 March 2013 and of its surplus and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.

PATRICK WONG C.P.A. LIMITED

Certified Public Accountants

LAU YUK MING HAROLD

CPA (Practising), FCCA

Certified Public Accountant (Practising), Hong Kong

Practising Certificate Number: P05468

Hong Kong

19 June 2013

全面收益表 —— 截至二零一三年三月三十一日止年度

Statement of comprehensive income for the year ended 31 March 2013

	附註 Note	2013 \$	2012 \$
收入 Income			
政府補助 Government grants	5	46,468,615	35,347,054
其他收入 Other income	6	6,373	41,127
		46,474,988	35,388,181
支出 Expenditure			
員工成本 Staff costs	7	22,900,911	19,652,890
一般及行政費用 General and administrative expenses		15,477,765	8,133,113
本會成員酬金 Honorarium to Council members	16	634,100	613,400
		39,012,776	28,399,403
本年度盈餘及其他全面收益總額 Surplus and other comprehensive income for the year	7	7,462,212	6,988,778

資產負債表 —— 於二零一三年三月三十一日

Balance sheet as at 31 March 2013

	附註 Note	2013 \$	2012 \$
非流動資產 Non-current assets			
固定資產 Fixed assets	9	6,476,605	2,820,322
流動資產 Current assets			
按金及預付款項 Deposits and prepayments		3,420,135	1,882,414
現金及現金等價物 Cash and cash equivalents	10	17,738,085	12,993,252
		21,158,220	14,875,666
流動負債 Current liabilities			
遞延政府補助 Deferred government grants	11	636,227	213,587
其他應付款項及應計費用 Other payables and accruals	12	1,965,297	1,560,835
		2,601,524	1,774,422
流動資產淨值 Net current assets		18,556,696	13,101,244
資產總值減流動負債 Total assets less current liabilities		25,033,301	15,921,566
非流動負債 Non-current liabilities			
遞延政府補助 Deferred government grants	11	1,009,331	379,999
員工約滿酬金撥備 Provision for staff gratuities	13	3,119,615	2,099,424
		4,128,946	2,479,423
資產淨值 NET ASSETS		20,904,355	13,442,143
儲備 RESERVES			
累計盈餘 Accumulated surplus		20,904,355	13,442,143

本會於二零一三年六月十九日批准並授權公佈本財務報表

Approved and authorised for issue by the Council on 19 June 2013.



翟紹唐 資深大律師，JP
主席

JAT Sew-Tong, SC, JP
Chairman

儲備變動表

截至二零一三年三月三十一日止年度

Statement of changes in reserves for the year ended 31 March 2013

	\$
於二零一一年四月一日之結餘 Balance at 1 April 2011	6,453,365
年內盈餘及其他全面收益 Surplus and other comprehensive income for the year	6,988,778
於二零一二年三月三十一日之結餘 Balance at 31 March 2012	13,442,143
年內盈餘及其他全面收益 Surplus and other comprehensive income for the year	7,462,212
於二零一三年三月三十一日之結餘 Balance at 31 March 2013	20,904,355

現金流量表

截至二零一三年三月三十一日止年度

Cash flow statement for the year ended 31 March 2013

	附註 Note	2013 \$	2012 \$
營運活動之現金流動 Cash flows from operating activities			
年內盈餘及其他全面收益 Surplus and other comprehensive income for the year		7,462,212	6,988,778
已就下列各項作出調整： Adjustments for:			
- 折舊 Depreciation		1,408,611	535,683
- 利息收入 Interest income		(1,721)	(36,182)
- 固定資產處置損失 Loss on disposal of fixed assets		1,157,212	25,783
營運資金變動前之營運盈餘 Operating surplus before working capital changes		10,026,314	7,514,062
按金及預付款項之增加 Increase in deposits and prepayments		(1,537,721)	(1,532,674)
遞延政府補助之增加/(減少) Increase/(decrease) in deferred government grants		1,051,972	(93,724)
其他應付款項及應計費用之增加 Increase in other payables and accruals		404,462	1,190,853
員工約滿酬金撥備之增加 Increase in provision for staff gratuities		1,020,191	1,303,275
營運活動產生的現金流入 Net cash from operating activities		10,965,218	8,381,792
投資活動之現金流動 Cash flows from investing activities			
購入固定資產 Purchase of fixed assets		(6,222,106)	(2,574,394)
已收利息 Interest received		1,721	36,182
投資活動之現金流出淨額 Net cash used in investing activities		(6,220,385)	(2,538,212)
現金及現金等價物之增加淨額 Net increase in cash and cash equivalents		4,744,833	5,843,580
年初之現金及現金等價物 Cash and cash equivalents at the beginning of the year		12,993,252	7,149,672
年末之現金及現金等價物 Cash and cash equivalents at the end of the year	10	17,738,085	12,993,252

財務報表附註 — 截至二零一三年三月三十一日

Notes to the financial statements – for the year ended 31 March 2013

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累計折舊和減值虧損後記入資產負債表。

折舊是在扣減固定資產的預計剩餘價值(如有)後，按預計可用年限以直線法沖銷其成本，計算方法如下：

• 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

資產的可用年限和剩餘殘值會每年檢討。

本會在每個報告日評估固定資產是否有任何減值跡象，並評估項目於以往確認的減值虧損是否有所減少。如果這種跡象存在，本會便會估計項目的可收回金額。減值虧損，即資產或現金的賬面價值超過其可收回金額，或減值損失的撥回，應立即確認在全面收益表中。

撤銷承認固定資產項目所產生的損益為處置所得款項淨額與項目賬面金額之間的差額，並於撤銷承認日在全面收益表中確認。

(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。

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。

3 Summary of significant accounting policies

(a) Basis of preparation of the financial statements

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

(b) Fixed assets

Fixed assets are stated in the balance sheet at cost less accumulated depreciation and impairment losses, if any.

Depreciation is calculated to write off the cost of items of fixed assets, less their estimated residual value, if any, on a straight-line basis over their estimated useful lives as follows:

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

The residual value and the useful life of an asset are reviewed at least at each financial year-end.

The Council assesses at each reporting date whether there is any indication that any items of fixed assets may be impaired and that an impairment loss recognised in prior periods for an item may have decreased. If any such indication exists, the Council estimates the recoverable amount of the item. An impairment loss, being the amount by which the carrying amount of an asset or a cash-generating unit exceeds its recoverable amount, or a reversal of impairment loss is recognised immediately in statement of comprehensive income.

Gain or loss arising from the derecognition of an item of fixed assets is included in statement of comprehensive income when the item is derecognised and is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

(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.

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

3 主要會計政策 (續)

(c) 租賃 (續)

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資產負債表中。

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，銀行活期存款，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。

(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。

3 Summary of significant accounting policies (continued)

(c) Leases (continued)

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 balance sheet 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 and demand deposits with 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.

(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.

3 主要會計政策 (續)

(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。

(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。在資產負債表日，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）。僱主的供款額為非公務員合約的僱員有關入息的5%，向每月入息高於\$20,000(2012年6月開始；\$25,000)的僱員作出最高供款每月\$1,000(2012年6月開始：\$1,250)。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。

3 Summary of significant accounting policies (continued)

(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.

(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 balance sheet date.

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. Contributions made for the Scheme by the Council are capped at \$1,000 (from June 2012 : \$1,250) for employees earning more than \$20,000 (from June 2012 : \$25,000) a 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.

3 主要會計政策 (續)

(j) 資產減值

沒有確定使用年期之資產無需攤銷，但最少每年就減值進行測試，及當有事件出現或情況改變顯示賬面值可能無法收回時就減值進行檢討。須作攤銷之資產，當有事件出現或情況改變顯示賬面值可能無法收回時，需就減值進行檢討。減值虧損按資產之賬面值超出其可收回金額之差額於損益表內確認。可收回金額以資產之公平值扣除銷售成本或使用價值兩者之較高者為準。於評估減值時，資產將按可識辨現金流量（現金產生單位）的最低層次組合。

(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。

4 重要會計推算及判斷

按照香港財務報告準則編制財務報表時，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。

3 Summary of significant accounting policies (continued)

(j) Impairment of assets

Assets that have an indefinite useful life are not subject to amortisation, but are at least tested annually for impairment and are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. Assets that are subject to amortisation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units).

(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); or
- (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 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.

4 重要會計推算及判斷 (續)

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15。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。

5 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 Critical accounting estimates and judgement (continued)

Certain key assumptions and risk factors in respect of the financial risk management are set out in note 15. 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.

5 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.

6 其他收入

	2013 \$	2012 \$
利息收入 Interest income	1,721	36,182
雜項收入 Sundry income	4,652	4,945
	6,373	41,127

6 Other income**7 年內盈餘及全面收益**

年內盈餘及全面收益已計入：

	2013 \$	2012 \$
僱員福利開支 Employee benefits expense		
- 強制性公積金供款 Contributions to Mandatory Provident Funds	483,001	310,493
- 薪金、工資及其他福利 Salaries, wages and other benefits	22,417,910	19,342,397
	22,900,911	19,652,890
核數師酬金 Auditors' remuneration	36,000	35,000
折舊 Depreciation	1,408,611	535,683
物業的營運租賃費用 Operating lease charges for properties	7,494,143	3,153,593

7 Surplus and other comprehensive income for the year

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

8 稅項

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

8 Taxation

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.

9 固定資產

9 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	\$	\$	\$	\$	\$
於二零一一年四月一日 At 1 April 2011	74,800	5,800	842,195	135,059	1,057,854
增置 Additions	1,769,649	111,879	231,636	461,230	2,574,394
棄置 Disposals	(66,300)	-	-	-	(66,300)
於二零一二年三月三十一日 At 31 March 2012	1,778,149	117,679	1,073,831	596,289	3,565,948
累計折舊 Accumulated depreciation					
於二零一一年四月一日 At 1 April 2011	31,875	1,933	185,354	31,298	250,460
年內折舊 Charge for the year	244,440	16,002	186,267	88,974	535,683
棄置核銷 Written back on disposals	(40,517) -	-	-	-	(40,517)
於二零一二年三月三十一日 At 31 March 2012	235,798	17,935	371,621	120,272	745,626
賬面淨值 Net book value					
於二零一二年三月三十一日 At 31 March 2012	1,542,351	99,744	702,210	476,017	2,820,322
成本 Cost					
於二零一二年四月一日 At 1 April 2012	1,778,149	117,679	1,073,831	596,289	3,565,948
增置 Additions	3,754,950	187,092	177,740	2,102,324	6,222,106
棄置 Disposals	(1,783,149)	(9,600)	(5,332)	-	(1,798,081)
於二零一三年三月三十一日 At 31 March 2013	3,749,950	295,171	1,246,239	2,698,613	7,989,973
累計折舊 Accumulated depreciation					
於二零一二年四月一日 At 1 April 2012	235,798	17,935	371,621	120,272	745,626
年內折舊 Charge for the year	812,166	54,921	223,723	317,801	1,408,611
棄置核銷 Written back on disposals	(631,304)	(6,528)	(3,037)	-	(640,869)
於二零一三年三月三十一日 At 31 March 2013	416,660	66,328	592,307	438,073	1,513,368
賬面淨值 Net book value					
於二零一三年三月三十一日 At 31 March 2013	3,333,290	228,843	653,932	2,260,540	6,476,605

10 現金及現金等價物**10 Cash and cash equivalents**

	2013 \$	2012 \$
銀行存款 Cash at banks	17,738,085	12,993,252
資產負債表及現金流量表之現金及現金等價物 Cash and cash equivalents in the balance sheet and the cash flow statement	17,738,085	12,993,252

11 遞延政府補助**11 Deferred government grants**

	2013 \$	2012 \$
於二零一二年/二零一一年四月一日的結餘 Balance as at 1 April 2012/2011	593,586	687,310
已收補助 Grants received	1,302,495	126,830
年內確認為收入的數額 Recognised as income in the year	(250,523)	(220,554)
於二零一三年/二零一二年三月三十一日的結餘 Balance as at 31 March 2013/2012	1,645,558	593,586
減：歸入「流動負債」的數額 Less: amount included in "current liabilities"	636,227	213,587
歸入「非流動負債」的數額 Amount included in "non-current liabilities"	1,009,331	379,999

有關補助主要是用作更換即時傳譯及視聽設備，以及設置電子平台以促進委員、觀察員及秘書處之間的溝通。

The grants are mainly for the replacement of simultaneous interpretation and audio-visual equipment, as well as development of an electronic platform to facilitate the communications among Members, Observers and the Secretariat.

12 其他應付款項及應計費用**12 Other Payables and Accruals**

	2013 \$	2012 \$
財務負債 Financial liabilities	1,435,346	1,264,771
未放取的有薪年假 Unutilized annual leave	529,951	296,064
	1,965,297	1,560,835

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.

13 員工約滿酬金撥備**13 Provision for staff gratuities**

	2013 \$	2012 \$
於二零一二年/二零一一年四月一日的結餘 Balance as at 1 April 2012/2011	2,099,424	796,149
已計提撥備 Provision made	1,915,890	1,377,746
已動用撥備 Provision utilised	(895,699)	(74,471)
於二零一三年/二零一二年三月三十一日的結餘 Balance as at 31 March 2013/2012	3,119,615	2,099,424

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.

14 承擔**14 Commitments**

於二零一三年三月三十一日，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：

At 31 March 2013, the total future minimum lease payments under non-cancellable operating leases in respect of properties are payable as follows:

	2013 \$	2012 \$
一年內 Within 1 year	8,487,585	3,631,122
一年後但五年內 After 1 year but within 5 years	17,543,271	969,040
	26,030,856	4,600,162

15 金融工具**15 Financial instruments**

本會將其財務資產分為以下類別：

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

貸款及應收款項 Loans and receivables		
	2013 \$	2012 \$
按金 Deposits	2,479,321	597,585
現金及現金等價物 Cash and cash equivalents	17,738,085	12,993,252
	20,217,406	13,590,837

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		
	2013 \$	2012 \$
其他應付款項及應計費用 Other payables and accruals	1,435,346	1,264,771

15 金融工具 (續)

所有金融工具的賬面值相對二零一二年及二零一三年三月三十一日年底時的公平值均沒有重大差別。

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。

(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。

15 Financial instruments (continued)

All financial instruments are carried at amounts not materially different from their fair values as at 31 March 2012 and 2013.

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.

(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.

數據一覽 Summary quantitative data	2013 \$	2012 \$
按金 Deposits	2,479,321	597,585
銀行存款 Bank balances	17,738,085	12,993,252
	20,217,406	13,590,837

(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 \$
2013			
其他應付款項及應計費用 Other payables and accruals	1,435,346	1,435,346	1,435,346
2012			
其他應付款項及應計費用 Other payables and accruals	1,264,771	1,264,771	1,264,771

15 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。

15 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.

數據一覽 Summary quantitative data	2013 \$	2012 \$
浮息財務資產 Floating-rate financial assets		
銀行結存 Deposits with banks	10,832,121	5,715,700

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

於資產負債表日，本會並沒有金融工具以公平值列賬。

(d) Financial instrument at fair value

At the balance sheet date, there were no financial instruments stated at fair value.

16 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：

16 Related party transactions

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

	2013 \$	2012 \$
本會成員酬金 Honorarium paid to Council members	634,100	613,400

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.

17 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：

17 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
2009年至2011年期間香港財務報告準則 (修訂本) 之年度改進 HKFRSs (Amendments) <i>Annual Improvements to HKFRSs 2009-2011 Cycle</i>	於二零一三年一月一日 1 January 2013
香港財務報告準則第7號 (修訂本) 及香港財務報告準則第9號 (修訂本) 披露－抵銷金融資產與金融負債 HKFRS 7 (Amendments) and HKFRS 9 (Amendments) <i>Disclosure – Offsetting Financial Assets and Financial Liabilities</i>	於二零一三年一月一日 1 January 2013
香港財務報告準則第9號及香港財務報告準則第7號 (修訂本) - 香港財務報告準則第9號之強制性生效日期和過渡披露 HKFRS 9 and HKFRS 7 (Amendments) - <i>Mandatory Effective Date of HKFRS 9 and Transition Disclosures</i>	於二零一五年一月一日 1 January 2015
香港財務報告準則第9號：金融工具 HKFRS 9 <i>Financial instruments</i>	於二零一五年一月一日 1 January 2015
香港財務報告準則第13號：公允價值計量 HKFRS 13 <i>Fair value measurement</i>	於二零一三年一月一日 1 January 2013
香港會計準則第1號 (修訂本)：其他全面收益項目的呈列 HKAS 1 (Amendments) <i>Presentation of Items of Other Comprehensive Income</i>	於二零一二年七月一日 1 July 2012
香港會計準則第19號 (2011年修訂)：僱員福利 HKAS 19 (revised 2011) <i>Employee benefits</i>	於二零一三年一月一日 1 January 2013
香港會計準則第32號 (修訂本)：抵銷財務資產與財務負債 HKAS 32 (Amendments) <i>Offsetting Financial Assets and Financial Liabilities</i>	於二零一四年一月一日 1 January 2014

本會並無提早採納該等香港財務報告準則。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。

18 通過財務報表

本財務報表已於二零一三年六月十九日得到本會的同意下發佈。

The Council has not early adopted these HKFRSs. 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.

18 Approval of financial statements

These financial statements were authorised for issue by the Council on 19 June 2013.