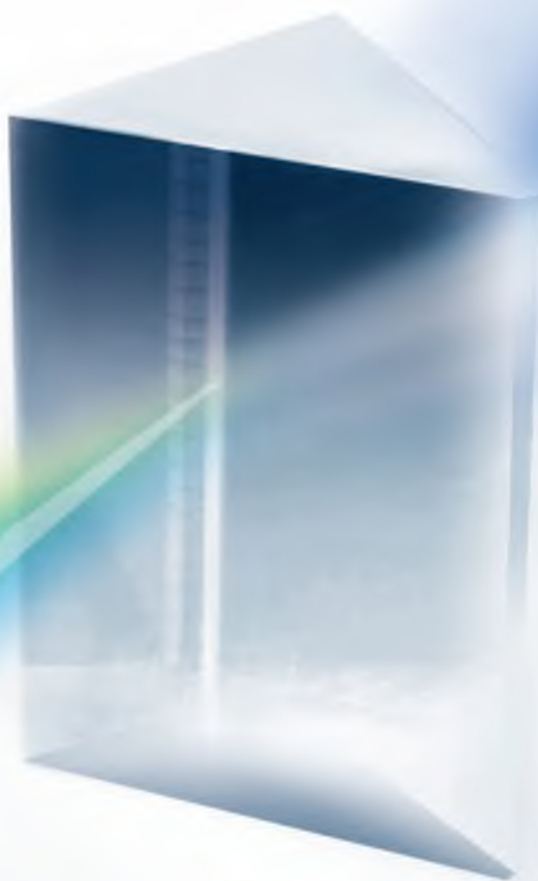


# 財務報表

由2009年6月1日（法團成立日期）  
至2010年3月31日期間

## Financial Statements

For the period from 1 June 2009 (date of incorporation)  
to 31 March 2010



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 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」）已審核刊於第87至第100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二零一零年三月三十一日的資產負債表與於二零零九年六月一日（法團成立日期）至二零一零年三月三十一日期間的綜合收益表、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。

### 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布的香港財務報告準則編製及真實而公平地列報該等財務報表。這責任包括設計、實施及維護與編製及真實而公平地列報財務報表相關的內部控制，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；選擇和應用適當的會計政策；及按情況下作出合理的會計估計。

### 核數師的責任

我們的責任是根據我們的審核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28條的規定，僅向貴會報告。除此以外，我們的報告書不可用作其他用途。我們概不就本報告書的內容，對任何其他人士負責或承擔法律責任。

我們已根據香港會計師公會頒布的香港核數準則進行審核。這些準則要求我們遵守道德規範，並規劃及執行審核，以合理確定此等財務報表是否不存有任何重大錯誤陳述。

We have audited the financial statements of the Independent Police Complaints Council (the "Council") set out on pages 87 to 100 which comprise the balance sheet as at 31 March 2010, the statement of comprehensive income, the statement of changes in reserves and the cash flow statement of the Council for the period from 1 June 2009 (date of incorporation) to 31 March 2010, and a summary of significant accounting policies and other explanatory notes.

### The Council's responsibility for the financial statements

The Council is responsible for the preparation and the true and fair presentation of these financial statements in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and the true and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. This report is made solely to you, as a body, in accordance with section 28 of Schedule 1 of the Independent Police Complaints Council Ordinance (Cap. 604), and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

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

審核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核憑證。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，核數師考慮與該實體編製及真實而公平地列報財務報表相關的內部控制，以設計適當的審核程序，但並非為對實體的內部控制的效能發表意見。審核亦包括評價貴會所採用的會計政策的合適性及所作出的會計估計的合理性，以及評價財務報表的整體列報方式。

我們相信，我們所獲得的審核憑證是充足和適當地為我們的審核意見提供基礎。

### 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二零一零年三月三十一日的財務狀況及截至該日止期間的盈餘和現金流量。

### 畢馬威會計師事務所

執業會計師

香港中環遮打道10號太子大廈8樓


二零一零年六月十一日

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 judgement, 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 and true and fair presentation of the financial statements 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 affairs of the Council as at 31 March 2010 and of its surplus and cash flows for the period then ended in accordance with Hong Kong Financial Reporting Standards.



### Certified Public Accountants

8th Floor, Prince's Building

10 Chater Road

Central, Hong Kong

11 June 2010

## 綜合收益表

### Statement of Comprehensive Income

二零零九年六月一日（法團成立日期）至二零一零年三月三十一日期間  
for the period from 1 June 2009 (date of incorporation) to 31 March 2010

(以港幣列示 Expressed in Hong Kong dollars)

|  | 附註<br>Note | 2010                 |
|--|------------|----------------------|
| <b>收入 Income</b>   |            |                      |
| 政府補助 Government grants   | 3          | \$ 22,998,600        |
| 其他收入 Other income  |            | 5,410                |
|  |            | <b>\$ 23,004,010</b> |
| <b>支出 Expenditures</b>   |            |                      |
| 員工成本 Staff costs   | 4(a)       | \$ 15,041,455        |
| 一般及行政費用 General and administrative expenses                      |            | 4,859,783            |
| 本會成員酬金 Honorarium to Council members                             |            | 369,180              |
|  |            | <b>\$ 20,270,418</b> |
| <b>期內盈餘及綜合收益 Surplus and comprehensive income for the period</b> | 4          | <b>\$ 2,733,592</b>  |

## 資產負債表 Balance sheet

二零一零年三月三十一日 as at 31 March 2010

(以港幣列示 Expressed in Hong Kong dollars)

|  | 附註<br>Note | 2010         |
|--|------------|--------------|
| <b>非流動資產 Non-current assets</b>                        |            |              |
| 固定資產 Fixed assets                                      | 6          | \$ 917,248   |
| <b>流動資產 Current assets</b>                             |            |              |
| 按金及預付款項 Deposits and prepayments                       | 7          | \$ 309,949   |
| 現金及現金等價物 Cash and cash equivalents                     | 8          | 3,320,937    |
|  |            | \$ 3,630,886 |
| <b>流動負債 Current liabilities</b>                        |            |              |
| 遞延政府補助 Deferred government grants                      | 9          | \$ 193,410   |
| 其他應付款項及應計費用 Other payables and accruals                |            | 583,905      |
|  |            | \$ 777,315   |
| <b>流動資產淨值 Net current assets</b>                       |            |              |
|  |            | \$ 2,853,571 |
| <b>資產總值減流動負債 Total assets less current liabilities</b> |            |              |
|  |            | \$ 3,770,819 |
| <b>非流動負債 Non-current liabilities</b>                   |            |              |
| 遞延政府補助 Deferred government grants                      | 9          | \$ 687,310   |
| 員工約滿酬金撥備 Provision for staff gratuities                | 10         | 349,917      |
|  |            | \$ 1,037,227 |
| <b>資產淨值 NET ASSETS</b>                                 |            |              |
|  |            | \$ 2,733,592 |
| <b>儲備 RESERVES</b>                                     |            |              |
| 累計盈餘 Accumulated surplus                               |            | \$ 2,733,592 |

本會於二零一零年六月十一日批准並授權公佈本財務報表

Approved and authorised for issue by the Council on 11 June 2010



翟紹唐 資深大律師

主席

JAT Sew-Tong, SC

Chairman

## 儲備變動表

### Statement of changes in reserves

二零零九年六月一日（法團成立日期）至二零一零年三月三十一日期間  
for the period from 1 June 2009 (date of incorporation) to 31 March 2010

(以港幣列示 Expressed in Hong Kong dollars)

|  |    |           |
|--|----|-----------|
| 於二零零九年六月一日（法團成立日期）的結餘 Balance at 1 June 2009 (date of incorporation) | \$ | -         |
| 期內盈餘及綜合收益 Surplus and comprehensive income for the period            |    | 2,733,592 |
| 於二零一零年三月三十一日的結餘 Balance at 31 March 2010                             | \$ | 2,733,592 |

## 現金流量表

## Cash flow statement

二零零九年六月一日(法團成立日期)至二零一零年三月三十一日期間  
for the period from 1 June 2009 (date of incorporation) to 31 March 2010

(以港幣列示 Expressed in Hong Kong dollars)

|  | 附註<br>Note | 2010           |
|--|------------|----------------|
| 期內盈餘及綜合收益 Surplus and comprehensive income for the period            |            | \$ 2,733,592   |
| 調整項目 Adjustments for:  |            |                |
| - 折舊 Depreciation  |            | 26,451         |
| - 利息收入 Interest income   |            | (3,393)        |
| 營運資金變動前之營運盈餘 Operating surplus before changes in working capital     |            | \$ 2,756,650   |
| 按金及預付款項之增加 Increase in deposits and prepayments                      |            | (309,949)      |
| 遞延政府補助之增加 Increase in deferred government grants                     |            | 880,720        |
| 其他應付款項及應計費用之增加 Increase in other payables and accruals               |            | 568,956        |
| 員工約滿酬金撥備之增加 Increase in provision for staff gratuities               |            | 349,917        |
| 營運活動產生的現金流量 Cash generated from operating activities                 |            | \$ 4,246,294   |
| 投資活動的現金流量 Cash flows from investing activities                       |            |                |
| 購入固定資產之付款 Payment for purchase of fixed assets                       |            | \$ (928,750)   |
| 已收利息 Interest received   |            | 3,393          |
| 投資活動所用的現金淨額 Net cash used in investing activities                    |            | \$ (925,357)   |
| 現金及現金等價物之增加淨額 Net increase in cash and cash equivalents              |            | \$ 3,320,937   |
| 期初的現金及現金等價物 Cash and cash equivalents at the beginning of the period |            | -              |
| 期末的現金及現金等價物 Cash and cash equivalents at the end of the period       | 8          | \$ \$3,320,937 |

## 財務報表附註

### Notes on the financial statements

(以港幣列示 Expressed in Hong Kong dollars)

#### 1 本會的概況

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，並就本會條例所指定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。

由於本會並非謀利機構，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。

#### 1 Status of the Council

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.



## 財務報表附註

## Notes on the financial statements

(以港幣列示 Expressed in Hong Kong dollars)

**2 主要會計政策****(a) 遵例聲明**

本財務報表是根據香港會計師公會頒布的所有適用的香港財務報告準則，此統稱包含所有適用的個別香港財務報告準則、香港會計準則和詮釋和香港公認會計準則編製。以下是本會採用的主要會計政策概要。

本財務報表已採用香港會計師公會所頒布的新訂詮釋及修訂。

本會並無採用在當前會計期間尚未生效的任何新準則或詮釋（附註13）。

**(b) 財務報表的編製基準**

編製本財務報表時是以歷史成本作為計量基準。

管理層需在編製符合香港財務報告準則的財務報表時作出會對會計政策的應用，以及對資產、負債、收入和支出的列報金額造成影響的判斷、估計和假設。這些估計和相關假設是根據以往經驗和管理層因應當時情況認為合理的各項其他因素而作出的，其結果構成為了管理層在無法從其他途徑下得知資產與負債的帳面價值時所作出判斷的基礎。實際結果可能有別於估計金額。

管理層會不斷審閱各項估計和相關假設。如果會計估計的修訂只是影響某一期間，其影響便會在該期間內確認；如果該項修訂對當前和未來期間均有影響，則在作出修訂的期間和未來期間確認。

**2 Significant accounting policies****(a) Statement of compliance**

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (“HKFRSs”), which collective term 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 the significant accounting policies adopted by the Council is set out below.

These financial statements have adopted the new interpretations and amendments issued by the HKICPA.

The Council has not applied any new standard or interpretation that is not yet effective for the current accounting period (note 13).

**(b) Basis of preparation of the financial statements**

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

The preparation of financial statements in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

## 2 主要會計政策 (續)

### (c) 固定資產

固定資產是以成本減去累計折舊和減值虧損 (參閱附註2(d)) 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 |

資產的可用年限和剩餘殘值 (如有) 會每年檢討。

報廢或處置固定資產項目所產生的損益為處置所得款項淨額與項目帳面金額之間的差額，並於報廢或處置日在綜合收益表中確認。

### (d) 資產減值

本會在每個資產負債表日參考內部和外來的信息，以確定固定資產是否出現減值跡象，或是以往確認的減值虧損已經不再存在或可能已經減少。

如果出現任何這類跡象，便會估計資產的可收回金額。當資產的帳面金額高於其可收回金額時，減值虧損便會在綜合收益表中確認。資產的可收回金額是其淨售價與使用價值兩者中的較高者。在評估使用價值時，預計未來現金流量會按照能反映當時市場對貨幣時間價值和資產特定風險的評估的稅前折現率，折現至其現值。如果用以確定可收回金額的估計基準出現正面的變化，有關的減值虧損便會撥回。

## 2 Significant accounting policies (continued)

### (c) Fixed assets

Fixed assets are stated in the balance sheet at cost less accumulated depreciation and impairment losses (see note 2(d)).

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

|                          |         |
|--------------------------|---------|
| - Leasehold improvements | 3 years |
| - Office equipment       | 5 years |
| - Computer equipment     | 3 years |

Both the useful life of an asset and its residual value, if any, are reviewed annually.

Gains or losses arising from the retirement or disposal of an item of fixed assets are determined as the difference between the net disposal proceeds and the carrying amount of the item and are recognised in the statement of comprehensive income on the date of retirement or disposal.

### (d) Impairment of assets

Internal and external sources of information are reviewed at each balance sheet date to identify indications that fixed assets may be impaired or an impairment loss previously recognised no longer exists or may have decreased.

If any such indication exists, the asset's recoverable amount is estimated. An impairment loss is recognised in the statement of comprehensive income whenever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount of an asset is the greater of its net selling price 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 time value of money and the risks specific to the asset. An impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount.

## 財務報表附註

## Notes on the financial statements

(以港幣列示 Expressed in Hong Kong dollars)

**2 主要會計政策 (續)****(d) 資產減值 (續)**

所撥回的減值虧損以在以往年度沒有確認任何減值虧損的情況下而確定的資產帳面金額為限。所撥回的減值虧損在確認撥回的期間內計入綜合收益表中。

**(e) 租賃資產**

如果本會是以營運租賃獲得資產的使用權，則根據租賃作出的付款會在租賃期所涵蓋的會計期間內，以等額在綜合收益表中列支，但如另有一種方法更能代表租賃資產所產生的收益模式則除外。租賃所涉及的激勵措施均在綜合收益表中確認為租賃淨付款總額的組成部分。或有租金在其產生的會計期間內在綜合收益表中列支。

**(f) 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帳減值撥備（參閱附註2(d)）後所得的金額入帳，但如折現影響並不重大則除外。在此情況下，應收款會按成本減去呆帳減值撥備後所得的金額入帳。

**(g) 其他應付款項及應計費用**

其他應付款項及應計費用按公允價值初始確認，其後按攤銷成本入帳，但如折現影響並不重大，則按成本入帳。

**2 Significant accounting policies (continued)****(d) Impairment of assets (continued)**

A reversal of impairment losses is limited to the asset's carrying amount that would have been determined had no impairment loss been recognised in prior years. Reversals of impairment losses are credited to the statement of comprehensive income in the period in which the reversals are recognised.

**(e) Leased assets**

Where the Council has the use of assets under operating leases, payments made under the leases are charged to the statement of comprehensive income in equal instalments over the accounting periods covered by the lease term, except where an alternative basis is more representative of the pattern of benefits to be derived from the leased asset. Lease incentives received are recognised in the statement of comprehensive income as an integral part of the aggregate net lease payment made. Contingent rentals are charged to the statement of comprehensive income in the accounting period in which they are incurred.

**(f) 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 (see note 2(d)), 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.

**(g) Other payables and accruals**

Other payables and accruals are initially recognised at fair value and thereafter stated at amortised cost unless the effect of discounting would be immaterial, in which case they are stated at cost.

## 2 主要會計政策 (續)

### (h) 現金及現金等價物

現金及現金等價物包括銀行存款和現金、存放於銀行和其他金融機構的活期存款，以及短期和高流動性的投資。這些投資在沒有涉及重大價值變動的風險下可以隨時轉算為已知數額的現金，並在購入後三個月內到期。

### (i) 僱員福利

薪金、有薪年假、界定供款退休計劃的供款和非貨幣福利成本在僱員提供相關服務的期間內累計。如果延遲付款或結算會造成重大的影響，則這些金額會以現值入帳。

### (j) 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。

## 2 Significant accounting policies (continued)

### (h) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other financial institutions, and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition.

### (i) Employee benefits

Salaries, paid annual leave, contributions to defined contribution retirement plans and the cost of non-monetary benefits are accrued in the period in which the associated services are rendered by employees. Where payment or settlement is deferred and the effect would be material, these amounts are stated at their present values.

### (j) 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.

## 財務報表附註

## Notes on the financial statements

(以港幣列示 Expressed in Hong Kong dollars)

## 2 主要會計政策 (續)

## (k) 收入確認

如果經濟利益可能會流入本會，而收入和成本（如適用）又能夠可靠地計量時，收入便會在綜合收益表內確認為：

## (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資本補助基金，並於相關資產的預計可用期限內按直線法計入綜合收益表。

## (ii) 利息收入

利息收入是在產生時按實際利率法確認。

## (iii) 雜項收入

雜項收入是按應計制確認。

## (l) 關聯方

就本財務報表而言，下列的另一方會被視為本會的關聯方：

(i) 該另一方能夠透過一家或多家中介機構，直接或間接控制本會或對本會的財務和營運決策有重大影響，或可共同控制本會；

(ii) 本會與該另一方受到共同控制；

(iii) 該另一方是本會的聯營實體或本會作為合營者的合營企業；

(iv) 該另一方是本會的關鍵管理層成員，或與此個體關係密切的家庭成員，或受到此個體控制、共同控制或重大影響的實體；

## 2 Significant accounting policies (continued)

## (k) Income recognition

Provided it is probable that the economic benefits will flow to the Council and the income and costs, if applicable, can be measured reliably, income is recognised in the statement of comprehensive income 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 the capital subvention fund 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 as it accrues using the effective interest method.

## (iii) Sundry income

Sundry income is recognised on an accrual basis.

## (l) Related parties

For the purposes of these financial statements, a party is considered to be related to the Council if:

(i) the party has the ability, directly or indirectly through one or more intermediaries, to control the Council or exercise significant influence over the Council in making financial and operating policy decisions, or has joint control over the Council;

(ii) the Council and the party is subject to common control;

(iii) the party is an associate of the Council or a joint venture in which the Council is a venturer;

(iv) the party is a member of key management personnel of the Council, or a close family member of such an individual, or is an entity under the control, joint control or significant influence of such individuals;

## 2 主要會計政策 (續)

### (l) 關聯方 (續)

(v) 該另一方是第(i)項內所述的另一方的關係密切的家庭成員，或受到此個體控制、共同控制或重大影響的實體；或

(vi) 該另一方是為本會或作為本會關聯方的任何實體的僱員福利而設的離職後福利計劃。

與個體關係密切的家庭成員是指預期他們在與實體的交易中，可能會影響該個體或受該個體影響的家庭成員。

## 3 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 期內盈餘及綜合收益

期內盈餘及綜合收益已計入：

## 2 Significant accounting policies (continued)

### (l) Related parties (continued)

(v) the party is a close family member of a party referred to in (i) or is an entity under the control, joint control or significant influence of such individuals; or

(vi) the party is a post-employment benefit plan which is for the benefit of employees of the Council or of any entity that is a related party of the Council.

Close family members of an individual are those family members who may be expected to influence, or be influenced by, that individual in their dealings with the entity.

## 3 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.

## 4 Surplus and comprehensive income for the period

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

|  | 2010          |
|--|---------------|
| (a) 員工成本 Staff costs                                       |               |
| 薪金、工資及其他福利 Salaries, wages and other benefits              | \$ 14,936,141 |
| 強制性公積金供款 Contributions to Mandatory Provident Funds        | 105,314       |
|  | \$ 15,041,455 |
| (b) 其他項目 Other items                                       |               |
| 核數師酬金 Auditor's remuneration                               | \$ 51,000     |
| 折舊 Depreciation  | 26,451        |
| 物業的營運租賃費用 Operating lease charges in respect of properties | 2,130,029     |

## 5 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。

## 5 Taxation

No provision for Hong Kong profits tax is required to be made in these financial statements as the Council is exempted from taxation pursuant to section 87 of the Inland Revenue Ordinance.

## 財務報表附註

## Notes on the financial statements

(以港幣列示 Expressed in Hong Kong dollars)

## 6 固定資產

## 6 Fixed assets

|                                       | 租賃裝修工程<br>Leasehold<br>improvements | 辦公室設備<br>Office<br>equipment | 電腦設備<br>Computer<br>equipment | 總額<br>Total |
|---------------------------------------|-------------------------------------|------------------------------|-------------------------------|-------------|
| <b>成本 Cost:</b>                       |                                     |                              |                               |             |
| 於二零零九年六月一日 At 1 June 2009             | \$ -                                | \$ -                         | \$ -                          | \$ -        |
| 增置 Additions                          | 74,800                              | 830,945                      | 37,954                        | 943,699     |
| 於二零一零年三月三十一日 At 31 March 2010         | \$ 74,800                           | \$ 830,945                   | \$ 37,954                     | \$ 943,699  |
| <b>累計折舊 Accumulated depreciation:</b> |                                     |                              |                               |             |
| 於二零零九年六月一日 At 1 June 2009             | \$ -                                | \$ -                         | \$ -                          | \$ -        |
| 期內折舊 Charge for the period            | 6,942                               | 18,040                       | 1,469                         | 26,451      |
| 於二零一零年三月三十一日 At 31 March 2010         | \$ 6,942                            | \$ 18,040                    | \$ 1,469                      | \$ 26,451   |
| <b>帳面淨值 Net book value:</b>           |                                     |                              |                               |             |
| 於二零一零年三月三十一日 At 31 March 2010         | \$ 67,858                           | \$ 812,905                   | \$ 36,485                     | \$ 917,248  |

## 7 按金及預付款項

## 7 Deposits and prepayments

|   | 2010       |
|---|------------|
| 按金及其他應收款 Deposits and other receivables | \$ 309,949 |

所有按金及預付款項預期可於一年內收回。

All of the deposits and prepayments are expected to be recovered within one year.

## 8 現金及現金等價物

## 8 Cash and cash equivalents

|                   | 2010         |
|-------------------|--------------|
| 銀行存款 Cash at bank | \$ 3,320,199 |
| 現金 Cash on hand   | 738          |
|                   | \$ 3,320,937 |

## 9 遞延政府補助

## 9 Deferred government grants

有關補助是用作更換即時傳譯及視聽設備。

The grants are for the replacement of simultaneous interpretation and audio-visual equipment.

|   | 2010       |
|---|------------|
| 於二零零九年六月一日(法團成立日期)的結餘 Balance as at 1 June 2009 (date of incorporation) | \$ -       |
| 已收補助 Grants received  | 901,518    |
| 期內確認為收入的數額 Recognised as income in the period                           | (20,798)   |
| 於二零一零年三月三十一日的結餘 Balance as at 31 March 2010                             | \$ 880,720 |
| 減：歸入「流動負債」的數額 Less: Amount included in "current liabilities"            | 193,410    |
| 歸入「非流動負債」的數額 Amount included "non-current liabilities"                  | \$ 687,310 |

## 10 員工約滿酬金撥備

## 10 Provision for staff gratuities

|   | 2010       |
|---|------------|
| 於二零零九年六月一日(法團成立日期) At 1 June 2009 (date of incorporation) | \$ -       |
| 已計提撥備 Provision made                                      | 371,659    |
| 已動用撥備 Provision utilised                                  | (21,742)   |
| 於二零一零年三月三十一日 At 31 March 2010                             | \$ 349,917 |

員工約滿酬金撥備是為了支付受聘當日起計已完成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 three-year contract commencing from the date of their employment.

## 11 承擔

## 11 Commitments

### (a) 資本承擔

### (a) Capital commitments

就於結算日的固定資產而言，於二零一零年三月三十一日未償付而又未在財務報表內計提撥備的資本承擔如下：

Capital commitments outstanding at 31 March 2010, in respect of fixed assets at the balance sheet date not provided for in the financial statements were as follows:

|   | 2010     |
|---|----------|
| 已訂約但未計提撥備 Contracted but not provided for | \$ 5,800 |

### (b) 營運租賃承擔

### (b) Operating lease commitments

於二零一零年三月三十一日，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 2010, the total future minimum lease payments under non-cancellable operating leases in respect of properties are payable as follows:

|   | 2010         |
|---|--------------|
| 一年內 Within 1 year                       | \$ 1,296,580 |
| 一年後但五年內 After 1 year but within 5 years | -            |
|   | \$ 1,296,580 |



## 財務報表附註

## Notes on the financial statements

(以港幣列示 Expressed in Hong Kong dollars)

**12 關聯方交易**

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。

除本財務報表所披露的交易及相關結餘外，本會還進行了以下關聯方交易：

支付本會成員以下職分所收到的酬金

**12 Related party transactions**

All transactions related to the procurement of goods and services involving organizations 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.

In addition to the transactions and balances disclosed elsewhere in these financial statements, the Council had the following related party transactions:

Honorarium paid to Council members in the capacity of

|                      | 2010       |
|----------------------|------------|
| 本會成員 Council members | \$ 369,180 |

**13 已頒布但尚未在截至二零一零年三月三十一日止期間生效的修訂、新準則和詮釋可能帶來的影響**

截至本財務報表公佈日，香港會計師公會已頒布多項在截至二零一零年三月三十一日止期間尚未生效，亦沒有在本財務報表採用的修訂、新準則和詮釋。

本會正在評估這些修訂、新準則和新詮釋對首次採用期間的影響。到目前為止，本會相信，採納這些修訂、新準則和新詮釋對本會的營運業績和財政狀況不會構成重大的影響。

**13 Possible impact of amendments, new standards and interpretations issued but not yet effective for the period ended 31 March 2010**

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments, new standards and interpretations which are not yet effective for the period ended 31 March 2010 and which have not been adopted in these financial statements.

The Council is in the process of making an assessment of what the impact of these amendments, new standards and new interpretations is expected to be in the period of initial application. So far it has concluded that the adoption of them is unlikely to have a significant impact on the Council's results of operations and financial position.