

財務報表 Financial Statements





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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)

截至二零二四年三月三十一日止年度
For the year ended 31 March 2024



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意見

本核數師(以下簡稱「我們」)已審計列載於第105至129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,此財務報表包括於二零二四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,包括重大會計政策資料。

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二零二四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。

其他事項

貴會截至二零二三年三月三十一日止年度的財務報表已由另一位審計師審計,並於二零二三年八月三十一日對該報表發表了無保留意見。

Opinion

We have audited the financial statements of the **Independent Police Complaints Council** (the “Council”) set out on pages 105 to 129, which comprise the statement of financial position as at 31 March 2024, and the statement of comprehensive income, statement of changes in reserves and statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the financial statements give a true and fair view of the financial position of the Council as at 31 March 2024, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards 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 (“HKASAs”) issued by the HKICPA. Our responsibilities under those standards are further described in the “Auditor’s Responsibilities for the Audit of the Financial Statements” section of our report. We are independent of the Council in accordance with the HKICPA’s “Code of Ethics for Professional Accountants” (the “Code”), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

The financial statements of the Company for the year ended 31 March 2023, were audited by another auditor who expressed an unmodified opinion on those statements on 31 August 2023.

年報所載其他資料

貴會需對其他資料負責。其他資料包括刊載於貴會年報內的資訊，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料，我們亦不對該等其他資料發表任何形式的鑒證結論。

就綜合財務報表的審計而言，我們的責任是閱讀其他資料，從而考慮其他資料是否與綜合財務報表或我們在審計過程中獲悉的資料存在重大不符，或似乎存在重大錯誤陳述。倘若我們基於已執行的工作認為其他資料存在重大錯誤陳述，我們須報告該事實。我們就此並無任何事項須報告。

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》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。

Other Information in the Annual Report

The Council is responsible for the other information. The other information comprises the information included in the Council's 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.

Council's Responsibilities 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 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.

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不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並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(2)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。

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(2) 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.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAs 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 HKSAs, 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.

核數師就審計財務報表承擔的責任(續)

- 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。

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。

香港立信德豪會計師事務所有限公司

香港執業會計師
余翠芳
執業證書號 P05440

香港，二零二四年九月六日

Auditor's Responsibilities for the Audit of the Financial Statements (Continued)

- 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.

We communicate with the Council 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.

BDO Limited

BDO Limited

Certified Public Accountants
Yu Tsui Fong
Practising Certificate Number P05440

Hong Kong, 6 September 2024

全面收益表 Statement of Comprehensive Income

截至二零二四年三月三十一日止年度
For the year ended 31 March 2024

	附註 Note	2024 HK\$	2023 HK\$
收入 Income			
政府撥款 Government subventions	6	94,208,000	100,807,000
其他收入 Other income	7	2,483,215	1,625,369
		96,691,215	102,432,369
支出 Expenditure			
員工成本 Staff costs	8	58,770,347	59,523,970
一般及行政費用 General and administrative expenses	8	23,053,407	27,580,578
本會委員酬金 Honorary to Council members	17	632,439	699,013
財務費用 Finance cost	8	442,362	444,099
		82,898,555	88,247,660
本年度盈餘及全面收益總額 Surplus and total comprehensive income for the year		13,792,660	14,184,709

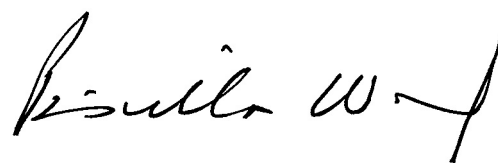
財務狀況表

Statement of Financial Position

於二零二四年三月三十一日
At 31 March 2024

	附註 Note	截至2024年 3月31日 As at 31 March 2024 HK\$	截至2023年 3月31日 As at 31 March 2023 HK\$ (經重列) (Restated)	截至2022年 4月1日 As at 1 April 2022 HK\$ (經重列) (Restated)
非流動資產 Non-current assets				
固定資產 Fixed assets	10	17,272,160	24,477,413	9,838,153
流動資產 Current assets				
按金及預付款項 Deposits and prepayments		5,268,483	5,470,043	5,848,059
其他應收款項 Other receivables		1,160	3,896	493
原到期日三個月以上之定期存款 Time deposits with original maturity over 3 months		33,297,879	19,000,000	–
現金及現金等價物 Cash and cash equivalents	11	10,400,139	25,721,622	41,077,955
		48,967,661	50,195,561	46,926,507
流動負債 Current liabilities				
其他應付款項及應計費用 Other payables and accruals	12	7,023,904	6,643,124	6,585,499
員工約滿酬金撥備 Provision for staff gratuities	13	4,504,315	2,617,370	4,318,192
租賃負債 Lease liabilities	14	9,466,117	9,232,639	4,107,538
		20,994,336	18,493,133	15,011,229
流動資產淨值 Net current assets		27,973,325	31,702,428	31,915,278
資產總值減流動負債 Total assets less current liabilities		45,245,485	56,179,841	41,753,431
非流動負債 Non-current liabilities				
員工約滿酬金撥備 Provision for staff gratuities	13	3,042,803	4,188,492	2,662,703
租賃負債 Lease liabilities	14	3,208,273	12,674,390	–
		6,251,076	16,862,882	2,662,703
資產淨值 Net assets		38,994,409	39,316,959	39,090,728
儲備 Reserves				
累計盈餘 Accumulated surplus	15	38,994,409	39,316,959	39,090,728

本會於二零二四年九月六日批准並授權公佈本財務報表。
Approved and authorised for issue by the Council on 6 September 2024.



王沛詩，SBS，JP
主席

Priscilla Pui-sze WONG, SBS, JP
Chairman

儲備變動表 Statement of Changes in Reserves

截至二零二四年三月三十一日止年度
For the year ended 31 March 2024

	附註 Note	累計盈餘 Accumulated surplus HK\$
於二零二二年四月一日之結餘 Balances at 1 April 2022		39,090,728
年內盈餘及全面收益 Surplus and total comprehensive income for the year		14,184,709
退還予香港特別行政區政府（「香港政府」）的超額儲備 Excess reserve refunded to the Government of the Hong Kong Special Administrative Region (the “Government”)	15	(13,958,478)
於二零二三年三月三十一日及二零二三年四月一日之結餘 Balance at 31 March 2023 and 1 April 2023		39,316,959
年內盈餘及全面收益 Surplus and total comprehensive income for the year		13,792,660
退還予香港政府的超額儲備 Excess reserve refunded to the Government	15	(14,115,210)
於二零二四年三月三十一日之結餘 Balance at 31 March 2024		38,994,409

現金流量表

Statement of Cash Flows

截至二零二四年三月三十一日止年度
For the year ended 31 March 2024

	附註 Note	2024 HK\$	2023 HK\$
營運活動 Operating activities			
年內盈餘及全面收益 Surplus and total comprehensive income for the year		13,792,660	14,184,709
已就下列各項作出調整： Adjustment for:			
– 折舊 Depreciation		11,222,368	13,559,306
– 財務費用 Finance cost		442,362	444,099
– 利息收入 Interest income		(2,445,317)	(1,623,853)
– 退還予香港政府的超額儲備 Excess reserve refunded to the Government		(14,115,210)	(13,958,478)
營運資金變動前之營運盈餘			
Operating surplus before working capital changes		8,896,863	12,605,783
按金及預付款項之減少 Decrease in deposits and prepayments		201,560	378,016
其他應收款項之減少 Decrease in other receivables		2,736	–
其他應付款項及應計費用之增加 Increase in other payables and accruals		380,780	57,625
員工約滿酬金撥備之增加／(減少) Increase/(decrease) in provision for staff gratuities		741,256	(175,033)
來自營運活動產生之現金流入淨額 Net cash generated from operating activities		10,223,195	12,866,391
投資活動 Investing activities			
購入固定資產 Purchase of fixed assets		(4,017,115)	(263,307)
原到期日三個月以上之定期存款支取 Withdrawal of time deposits with original maturity over 3 months		19,000,000	–
原到期日三個月以上之定期存款 Placement of time deposits with original maturity over 3 months		(32,500,000)	(19,000,000)
已收利息 Interest received		1,647,438	1,620,450
用於投資活動之現金流出淨額 Net cash used in investing activities		(15,869,677)	(17,642,857)
融資活動 Financing activities			
已付租賃租金的資本部分 Capital element of lease rentals paid	18	(9,232,639)	(10,135,768)
已付租賃租金的利息部分 Interest element of lease rentals paid	18	(442,362)	(444,099)
用於融資活動之現金流出淨額 Cash used in financing activities		(9,675,001)	(10,579,867)
現金及現金等價物之減少淨額			
Net decrease in cash and cash equivalents		(15,321,483)	(15,356,333)
年初之現金及現金等價物			
Cash and cash equivalents at beginning of the year		25,721,622	41,077,955
年末之現金及現金等價物			
Cash and cash equivalents at the end of the year	11	10,400,139	25,721,622

第 109 頁至第 129 頁之財務報表附註俱屬本財務報表之一部份
The notes on pages 109 to 129 form part of these financial statements.

財務報表附註

Notes to the Financial Statements

截至二零二四年三月三十一日止年度
For the year ended 31 March 2024

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》（第604章）（「本會條例」）成立的一個法團，根據本會條例，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本會的法定角色和職能。

本會的資金主要源自香港政府撥款。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. General information

The Independent Police Complaints Council (the “Council”) is a body corporate established under the Independent Police Complaints Council Ordinance (Cap. 604) (the “Ordinance”). Under 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.

2. 採納新訂或經修訂的香港財務報告準則(「香港財務報告準則」)

2.1 於二零二三年四月一日或之後開始之年度期間生效之新訂或經修訂的香港財務報告準則

香港會計師公會(「香港會計師公會」)已頒佈以下與本會相關的首次生效之新訂及經修訂的香港財務報告準則。香港財務報告準則包括香港會計師公會頒佈之所有適用的個別香港財務報告準則、香港會計準則(「香港會計準則」)及詮釋。

香港會計準則第1號及
香港財務報告準則
實務報告第2號之
修訂本

會計政策披露

香港會計準則
第8號之修訂本

會計估計之
定義

香港財務報告準則
第17號

保險合約

除下文所披露採納香港會計準則第1號及香港財務報告準則實務報告第2號之修訂本「會計政策披露」帶來之影響外，採納新訂或經修訂的香港財務報告準則不會對本會之業績、財務狀況及會計政策產生重大影響。

香港會計準則第1號及香港財務報告準則實務報告第2號之修訂本「會計政策披露」

該修訂本要求披露重大會計政策資料，並就在會計政策的披露中應用重大性概念提供指引。對本會會計政策披露的影響導致若干非重大會計政策被刪減或移除。

2. Adoption of new or amended Hong Kong Financial Reporting Standards (“HKFRSs”)

2.1 New or amended HKFRSs effective for annual period beginning on or after 1 April 2023

The Hong Kong Institute of Certified Public Accountants (“HKICPA”) has issued the following new or amended HKFRSs that are relevant to the Council and first effective for the current accounting period of the Council. HKFRSs include all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (“HKASs”) and Interpretations issued by the HKICPA.

Amendments to HKAS 1
and HKFRS Practice
Statement 2

Disclosure of Accounting Policies

Amendments to HKAS 8

Definition of Accounting Estimates

HKFRS 17

Insurance Contracts

The adoption of new or amended HKFRSs has no material impact on the Council’s results, financial position and accounting policies except for the adoption of Amendments to HKAS 1 and HKFRS Practice Statement 2 “Disclosure of Accounting Policies” which are discussed below.

Amendments to HKAS 1 and HKFRS Practice Statement 2 “Disclosure of Accounting Policies”

The amendments require entities to disclose material accounting policy information and provide guidance on applying the concept of materiality to accounting policy disclosure. The impacts on the Council’s accounting policy disclosure resulted in removal or reduction of certain immaterial accounting policies.

2. 採納新訂或經修訂的香港財務報告準則(「香港財務報告準則」)(續)

2.2 截至二零二四年三月三十一日止年度已頒佈但尚未生效之經修訂的香港財務報告準則

以下經修訂的香港財務報告準則已頒佈但尚未生效，且本會亦無提早採納。這些可能與本會相關的經修訂的香港財務報告準則包括如下。

香港財務報告準則第16號之修訂本	售後租回中之租賃負債 ¹
香港會計準則第1號之修訂本	負債分類為流動或非流動 ¹
香港會計準則第1號之修訂本	有契約之非流動負債 ¹

¹ 於二零二四年一月一日或之後開始的年度生效。

本會現正評估這些經修訂的準則於首年應用時對本會的業績及財務狀況可能造成之影響。本會預計，這些經修訂的香港財務報告準則不會對本會的財務報表造成重大影響。

3. 上年度的重新分類

本年度，本會識別到提供給員工約滿酬金撥備的指定部分於上年度並未歸類為流動負債。這是因為，本會於報告期末沒有權利將該部分的負債延後到報告期末結束至少十二個月後付清。該部分特別關於員工於報告未來12個月內有權收到的約滿酬金。

2. Adoption of new or amended Hong Kong Financial Reporting Standards (“HKFRSs”) (Continued)

2.2 Amended HKFRSs that have been issued but are not yet effective for the year ended 31 March 2024

The following amended HKFRSs have been issued but are not yet effective and have not been early adopted by the Council. These amended HKFRSs include the following which may be relevant to the Council.

Amendments to HKFRS 16	Lease Liability in a Sale and Leaseback ¹
Amendments to HKAS 1	Classification of Liabilities as Current or Non-current ¹
Amendments to HKAS 1	Non-current Liabilities with Covenants ¹

¹ Effective for annual periods beginning on or after 1 January 2024.

The Council is currently assessing the possible impact of these revised standards on the Council’s results and financial position in the first year of application. The Council anticipates that these amended HKFRSs are not expected to have a material impact on the Council’s financial statements.

3. Prior years reclassification

During the year, it was identified that a certain portion of the Council’s provision for staff gratuities had not been classified as current liability at the end of the reporting period in the prior years. This was due to the fact that, at the end of the reporting period, the Council did not have the right to defer settlement of that portion of liability for at least twelve months after the end of the reporting period. That portion specifically related to the staff gratuities payment to employees who were entitled to receive within the next 12 months at the end of the reporting period.

3. 上年度的重新分類(續)

因此，員工約滿酬金撥備的若干部分為港幣2,617,370元及港幣4,318,192元分別於二零二三年三月三十一日及二零二二年四月一日由非流動負債重新分類至流動負債。該重新分類對二零二三年三月三十一日及二零二二年四月一日的財務狀況表的各項目產生之影響總結如下：

3. Prior years reclassification (Continued)

As a result, the certain portion of provision for staff gratuities of HK\$2,617,370 and HK\$4,318,192 was reclassified from non-current liabilities to current liabilities as at 31 March 2023 and 1 April 2022, respectively. The impact of the reclassification on each line item of the statement of financial position as at 31 March 2023 and 1 April 2022, is summarised as follows:

財務狀況表 Statement of financial position	截至2023年 3月31日， 先前呈報 As at 31 March 2023, as previously reported HK\$	上年度 重新分類 之影響 Effect of prior year reclassification HK\$	截至2023年 3月31日， 經重列 As at 31 March 2023, as restated HK\$	截至2022年 4月1日， 先前呈報 As at 1 April 2022, as previously reported HK\$	上年度 重新分類 之影響 Effect of prior year reclassification HK\$	截至2022年 4月1日， 經重列 As at 1 April 2022, as restated HK\$
非流動資產 Non-current assets						
固定資產 Fixed assets	24,477,413	-	24,477,413	9,838,153	-	9,838,153
流動資產 Current assets						
按金及預付款項 Deposits and prepayments	5,470,043	-	5,470,043	5,848,059	-	5,848,059
其他應收款項 Other receivables	3,896	-	3,896	493	-	493
原到期日三個月以上之定期存款 Time deposits with original maturity over 3 months	19,000,000	-	19,000,000	-	-	-
現金及現金等價物 Cash and cash equivalents	25,721,622	-	25,721,622	41,077,955	-	41,077,955
	50,195,561		50,195,561	46,926,507		46,926,507
流動負債 Current liabilities						
其他應付款項及應計費用 Other payables and accruals	6,643,124	-	6,643,124	6,585,499	-	6,585,499
員工約滿酬金撥備 Provision for staff gratuities	-	2,617,370	2,617,370	-	4,318,192	4,318,192
租賃負債 Lease liabilities	9,232,639	-	9,232,639	4,107,538	-	4,107,538
	15,875,763		18,493,133	10,693,037		15,011,229
流動資產淨值 Net current assets	34,319,798		31,702,428	36,233,470		31,915,278
資產總值減流動負債 Total assets less current liabilities	58,797,211		56,179,841	46,071,623		41,753,431
非流動負債 Non-current liabilities						
員工約滿酬金撥備 Provision for staff gratuities	6,805,862	(2,617,370)	4,188,492	6,980,895	(4,318,192)	2,662,703
租賃負債 Lease liabilities	12,674,390	-	12,674,390	-	-	-
	19,480,252		16,862,882	6,980,895		2,662,703
資產淨值 Net assets	39,316,959		39,316,959	39,090,728		39,090,728
儲備 Reserves						
累計盈餘 Accumulated surplus	39,316,959		39,316,959	39,090,728		39,090,728

4. 編製基準及會計政策

(a) 財務報表編製基準

本會的財務報表乃根據香港財務報告準則所編製。

編製該等財務報表所採用之會計政策概述如下。除另有說明外，該等政策均貫徹應用於所呈報之所有年度。採納新訂及經修訂香港財務報告準則及對本會財務報表之影響(如有)已於綜合財務報表附註2披露。

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(如有)後記入財務狀況表。

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：

自置資產

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

使用權資產

租賃土地及樓宇	按租賃年期
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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會以出售所得款項與該資產賬面值之差額計量，並於損益內確認。

4. Basis of preparation and accounting policies

(a) Basis of preparation of the financial statements

The Council's financial statements have been prepared in accordance with HKFRSs.

The accounting policies that have been used in the preparation of these financial statements are summarised below. These policies have been consistently applied to all the years presented unless otherwise stated. The adoption of new or amended HKFRSs and the impact on the Council's financial statements, if any, are disclosed in note 2 to 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 depreciation and accumulated 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:

Owned assets

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

Right-of-use asset

Leasehold land and building	Over the lease term
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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.

4. 編製基準及會計政策(續)

(c) 確認及終止確認金融工具

金融資產及金融負債於本會成為該金融工具合約條文的訂約方時，於財務狀況表內確認。

當金融資產收取現金流的合約權利屆滿時，則終止確認金融資產；本會會轉移其資產擁有權基本上所有風險及回報；或本會並無轉移或保留資產擁有權基本上所有風險及回報，亦無保留對該資產的控制權。於終止確認金融資產時，資產賬面值與已收代價的差額會於損益內確認。

當有關合約的特定責任獲解除、取消或屆滿時，則終止確認金融負債。終止確認的金融負債賬面值與已付代價的差額會於損益內確認。

(d) 金融資產

根據合約條款規定須於有關市場所規定期限內購入或出售資產，則金融資產按交易日基準確認入賬及終止確認，並按公允價值加直接交易成本作初步計算，惟按公允價值計入損益內的投資則除外。收購按公允價值計入損益內的投資之直接交易成本會即時於損益內確認。

按攤銷成本列賬的金融資產

撥歸此類的金融資產(包括貿易及其他應收款項)須同時符合下列條件：

- 持有資產的業務模式是為收取合約現金流；及
- 資產的合約條款於特定日期產生的現金流僅為支付本金及未償還本金的利息。

按攤銷成本列賬的金融資產其後計量會以實際利率法攤銷成本及減去預期信貸虧損的虧損撥備計算。

4. Basis of preparation and accounting policies (Continued)

(c) Recognition and derecognition of financial instruments

Financial assets and financial liabilities are recognised in the statement of financial position when the Council becomes a party to the contractual provisions of the instruments.

Financial assets are derecognised when the contractual rights to receive cash flows from the assets expire; the Council transfers substantially all the risks and rewards of ownership of the assets; or the Council neither transfers nor retains substantially all the risks and rewards of ownership of the assets but has not retained control on the assets. On derecognition of a financial asset, the difference between the assets' carrying amount and the sum of the consideration received is recognised in profit or loss.

Financial liabilities are derecognised when the obligation specified in the relevant contract is discharged, cancelled or expired. The difference between the carrying amount of the financial liability derecognised and the consideration paid is recognised in profit or loss.

(d) Financial assets

Financial assets are recognised and derecognised on a trade date basis where the purchase or sale of an asset is under a contract whose terms require delivery of the asset within the timeframe established by the market concerned, and are initially measured at fair value, plus directly attributable transaction costs except in the case of investments at fair value through profit or loss. Transaction costs directly attributable to the acquisition of investments at fair value through profit or loss are recognised immediately in profit or loss.

Financial assets at amortised cost

Financial assets are classified under this category if they satisfy both of the following conditions:

- the assets are held within a business model whose objective is to hold assets in order to collect contractual cash flows; and
- the contractual terms of the assets give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at amortised cost are subsequently measured at amortised cost using the effective interest method less loss allowances for expected credit losses.

4. 編製基準及會計政策(續)

(e) 預計信貸虧損的虧損撥備

本會就按攤銷成本計算的金融資產及融資擔保合約的預計信貸虧損確認虧損撥備。預計信貸虧損為加權平均信貸虧損，並以發生違約風險的金額作為加權數值。

於各報告期末，若金融工具的信貨風險自初始確認以來大幅增加，本會就該金融工具所有可能發生違約事件的預計信貸虧損除以該金融工具的預計年期（「預計信貸虧損年期」），從而計算金融工具的虧損撥備。

若於報告期末金融工具的信貨風險自初始確認以來並無大幅增加，則本會按相等於反映該金融工具可能於報告期後 12 個月內發生的違約事件所引致預計信貸虧損的預計信貸虧損年期部分的金額計量金融工具的虧損撥備。

於期末的預計信貸虧損金額或因為調整虧損撥備至所需金額所作的撥回會於損益內確認為減值盈虧。

(f) 租賃

(i) 租賃的定義

如合約可給予在一段時間內控制一個可識別資產的使用權利以換取代價，則該合約屬於或包含租賃。

就已訂立或修改首次應用日期或之後的合約，本會根據香港財務報告準則第 16 號的定義評估該合約於開始、修訂當日或收購當日（視何者合適而定）是否屬於或包含租賃。除非合約的條款及條件其後出現變動，否則有關合約將不予重新評估。

4. Basis of preparation and accounting policies (Continued)

(e) Loss allowances for expected credit losses

The Council recognises loss allowances for expected credit losses on financial assets at amortised cost. Expected credit losses are the weighted average of credit losses with the respective risks of a default occurring as the weights.

At the end of each reporting period, the Council measures the loss allowance for a financial instrument at an amount equal to the expected credit losses that result from all possible default events over the expected life of that financial instrument (“lifetime expected credit losses”), or if the credit risk on that financial instrument has increased significantly since initial recognition.

If, at the end of the reporting period, the credit risk on a financial instrument has not increased significantly since initial recognition, the Council measures the loss allowance for that financial instrument at an amount equal to the portion of lifetime expected credit losses that represents the expected credit losses that result from default events on that financial instrument that are possible within 12 months after the reporting period.

The amount of expected credit losses or reversal to adjust the loss allowance at the end of the reporting period to the required amount is recognised in profit or loss as an impairment gain or loss.

(f) Leases

(i) Definition of a lease

A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

For contracts entered into or modified on or after the date of initial application, the Council assesses whether a contract is or contains a lease based on the definition under HKFRS 16 at inception, modification date or acquisition date, as appropriate. Such contract will not be reassessed unless the terms and conditions of the contract are subsequently changed.

4. 編製基準及會計政策(續)

(f) 租賃(續)

(ii) 本會作為承租人

短期租賃及低價值資產租賃

本會對租賃期為開始日期起計為期十二個月或以下及並無購買權的短期租賃採用豁免確認安排。本會亦豁免確認低價值資產租賃。短期租賃及低價值資產租賃的租賃付款按直線法於租期內確認為開支。

使用權資產

使用權資產的成本包括：

- (a) 租賃負債的初步計量金額；
- (b) 於開始日期或之前所作的任何租賃付款，減去任何已收取的租賃優惠；及
- (c) 本會產生的任何初始直接成本。

使用權資產是按成本減任何累計折舊及減值虧損計量，並會就租賃負債的任何重新計量而作出調整。

於合理地確定已取得相關租賃資產租賃期屆滿時的使用權，本會會由開始日期至可使用年期結束內計算折舊。除此以外，使用權資產會按其估計可使用年期或租賃期限的較短者以直線法折舊。

4. Basis of preparation and accounting policies (Continued)

(f) Leases (Continued)

(ii) The Council as a lessee

Short-term leases and leases of low-value assets

The Council applies the short-term lease recognition exemption to leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option. It also applies the recognition exemption for lease of low-value assets. Lease payments on short-term leases and leases of low-value assets are recognised as expense on a straight-line basis over the lease term.

Right-of-use assets

The cost of right-of-use asset includes:

- (a) the amount of the initial measurement of the lease liability;
- (b) any lease payments made at or before the commencement date, less any lease incentives received; and
- (c) any initial direct costs incurred by the Council.

Right-of-use assets are measured at cost, less any accumulated depreciation and impairment losses, and adjusted for any remeasurement of lease liabilities.

Right-of-use assets in which the Council is reasonably certain to obtain ownership of the underlying leased assets at the end of the lease term is depreciated from commencement date to the end of the useful life. Otherwise, right-of-use assets are depreciated on a straight-line basis over the shorter of its estimated useful life or the lease term.

4. 編製基準及會計政策(續)

(f) 租賃(續)

(ii) 本會作為承租人(續)

租賃負債

於租賃開始日期，本會會按該日未付的租賃款現值確認及計量租賃負債。於計算租賃款現值時，若租賃隱含的利率仍未能釐定，本會會於租賃開始日期使用遞增借款利率計算。

租賃款包括固定付款(包括實質性的固定付款)減任何已收取的租賃優惠。

於開始日期後，租賃負債會按利息增加及租賃款作出調整。

(g) 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，幾乎不受價值變動風險所影響，並於購入後三個月內到期之短期高度流通性投資項目。

(h) 其他應付款項

其他應付款項均於初期按公允價值確認，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。

4. Basis of preparation and accounting policies (Continued)

(f) Leases (Continued)

(ii) The Council as a lessee (Continued)

Lease liabilities

At the commencement date of a lease, the Council recognises and measures the lease liability at the present value of lease payments that are unpaid at that date. In calculating the present value of lease payments, the Council uses the incremental borrowing rate at the lease commencement date if the interest rate implicit in the lease is not readily determinable.

The lease payments include fixed payments (including in-substance fixed payments) less any lease incentives receivable.

After the commencement date, lease liabilities are adjusted by interest accretion and lease payments.

(g) 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, having been within three months of maturity at acquisition.

(h) 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.

4. 編製基準及會計政策(續)

(i) 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。如果資金的時間價值重大，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。

(j) 收入確認

(i) 政府撥款

當可以合理地確定本會將會收到政府撥款並履行該撥款的附帶條件時，政府撥款便會按其公允價值確認。

(ii) 利息收入

利息收入按照實際利率法確認。

4. Basis of preparation and accounting policies (Continued)

(i) 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.

(j) Revenue recognition

(i) Government subventions

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

(ii) Interest income

Interest income is recognised using the effective interest method.

4. 編製基準及會計政策(續)

(k) 有形資產減值

於報告期末，本會會檢討具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。

(l) 員工福利

(i) 僱員可享有的假期及約滿酬金

僱員所累積的應得有薪年假及約滿酬金會被確認。在報告期末，由僱員提供服務而產生的預計有薪年假及約滿酬金會被計提撥備。

僱員可享有的病假及產假或待產假會於假期開始時才計算。

(ii) 退休福利成本

本會合約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會於供款到期日列作支出。

4. Basis of preparation and accounting policies (Continued)

(k) Impairment of tangible assets

At the end of reporting period, the Council reviews the carrying amounts of its tangible 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.

(l) Employee benefits

(i) Employee leave and gratuity entitlements

Employee entitlements to annual leave and gratuity are recognised when they accrue to employees. A provision is made for the estimated liability for annual leave and gratuity 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 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.

4. 編製基準及會計政策(續)

(m) 關聯方

- (i) 個人或其近親家庭成員被視為本會的關聯方，如該人士：
 - (a) 能控制或共同控制本會；
 - (b) 能對本會構成重大影響力；或
 - (c) 為本會的關鍵管理人員。
- (ii) 一個實體可視為本會的關聯方，如該實體符合以下任何情況：
 - (a) 該實體為本會僱員或本會關聯方的僱員提供離職後的福利計劃；
 - (b) 該實體由(i)中描述的人士控制或共同控制；或
 - (c) (i)(a)中描述的個人對該實體構成重大影響，或為該實體的關鍵管理人員。
 - (d) 該實體或該實體所屬集團的任何成員為本會提供主要管理人員服務。

4. Basis of preparation and accounting policies (Continued)

(m) Related parties

- (i) A person or a close member of that person's family is related to the Council if that person:
 - (a) has control or joint control over the Council;
 - (b) has significant influence over the Council; or
 - (c) is a member of the key management personnel of the Council.
- (ii) An entity is related to the Council if any of the following conditions applies:
 - (a) The entity is a post-employment benefit plan for the benefit of employees of either the Council or an entity related to the Council.
 - (b) The entity is controlled or jointly controlled by a person identified in (i).
 - (c) A person identified in (i)(a) has significant influence over the entity or is a member of the key management personnel of the entity.
 - (d) The entity, or any member of a group of which it is a part, provides key management personnel services to the Council.

5. 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。

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以導致下一財政年度資產及負債的賬面值需作大幅修訂。

6. 政府撥款

政府撥款是指香港政府的撥款以供本會履行服務的資金。有關撥款是按照本會年度預算及建議項目的需要而釐定。

7. 其他收入

	2024 HK\$	2023 HK\$
利息收入 Interest income	2,445,317	1,623,853
雜項收入 Sundry income	37,898	1,516
	2,483,215	1,625,369

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 subventions

Government subventions represent the funds subvented 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. Other income

8. 年內盈餘及全面收益

年內盈餘及全面收益已計入：

8. Surplus and total comprehensive income for the year

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

	2024 HK\$	2023 HK\$
(a) 員工成本 Staff cost		
— 強制性公積金供款 Contribution to Mandatory Provident Funds	1,116,073	1,151,186
— 薪金、工資及其他福利 Salaries, wages and other benefits	57,654,274	58,372,784
	58,770,347	59,523,970
(b) 一般及行政費用 General and administrative expenses		
核數師酬金 Auditor's remuneration	175,500	42,000
差餉及管理費用 Rates and management fee	2,251,650	2,310,410
宣傳及公眾教育事務 Publicity and public educational affairs	1,143,837	1,338,083
觀察員計劃 Observers' scheme	491,343	468,388
保險 Insurance	75,013	80,552
維修和保養 Repairs and maintenance	4,345,517	3,866,403
公用設施 Utilities	544,907	648,471
折舊 Depreciation	11,222,368	13,559,306
其他 Others	2,803,272	5,266,965
	23,053,407	27,580,578
(c) 融資成本 Finance cost		
租賃負債之利息 Interest on lease liabilities	442,362	444,099

9. 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。

9. 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.

10. 固定資產

10. Fixed assets

	自置資產					使用權資產	總額
	Owned assets					Right-of-use assets	
	租賃裝修工程	傢俱及裝置	辦公室設備	電腦設備	小計	租賃土地及樓宇	
Leasehold improvements	Furniture and fixtures	Office equipment	Computer equipment	Sub-total	Leasehold land and buildings	Total	
	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$	HK\$
成本 Cost							
於二零二三年四月一日							
At 1 April 2023	7,573,088	1,299,676	2,081,313	28,248,658	39,202,735	62,437,074	101,639,809
增置 Additions	-	40,740	1,388,695	2,587,680	4,017,115	-	4,017,115
棄置 Disposals	-	(32,339)	(739,008)	(32,712)	(804,059)	-	(804,059)
於二零二四年三月三十一日							
At 31 March 2024	7,573,088	1,308,077	2,731,000	30,803,626	42,415,791	62,437,074	104,852,865
累計折舊 Accumulated depreciation							
於二零二三年四月一日							
At 1 April 2023	7,378,400	1,241,578	1,780,733	26,052,036	36,452,747	40,709,649	77,162,396
年內折舊 Charge for the year	194,688	66,821	157,145	1,491,961	1,910,615	9,311,753	11,222,368
棄置核銷 Write back on disposals	-	(32,339)	(739,008)	(32,712)	(804,059)	-	(804,059)
於二零二四年三月三十一日							
At 31 March 2024	7,573,088	1,276,060	1,198,870	27,511,285	37,559,303	50,021,402	87,580,705
賬面淨值 Net book value							
於二零二四年三月三十一日							
At 31 March 2024	-	32,017	1,532,130	3,292,341	4,856,488	12,415,672	17,272,160
成本 Cost							
於二零二二年四月一日							
At 1 April 2022	7,573,088	1,383,629	2,043,993	28,035,465	39,036,175	34,501,815	73,537,990
增置 Additions	-	5,844	44,270	213,193	263,307	27,935,259	28,198,566
棄置 Disposals	-	(89,797)	(6,950)	-	(96,747)	-	(96,747)
於二零二三年三月三十一日							
At 31 March 2023	7,573,088	1,299,676	2,081,313	28,248,658	39,202,735	62,437,074	101,639,809

10. 固定資產 (續)

10. Fixed assets (Continued)

	自置資產 Owned assets					使用權資產 Right-of-use assets	總額 Total HK\$
	租賃裝修工程 Leasehold improvements HK\$	傢俱及裝置 Furniture and fixtures HK\$	辦公室設備 Office equipment HK\$	電腦設備 Computer equipment HK\$	小計 Sub-total HK\$	租賃土地及樓宇 Leasehold land and buildings HK\$	
累計折舊 Accumulated depreciation							
於二零二二年四月一日 At 1 April 2022	6,911,150	1,219,569	1,649,564	23,368,876	33,149,159	30,550,678	63,699,837
年內折舊 Charge for the year	467,250	111,806	138,119	2,683,160	3,400,335	10,158,971	13,559,306
棄置核銷 Write back on disposals	-	(89,797)	(6,950)	-	(96,747)	-	(96,747)
於二零二三年三月三十一日 At 31 March 2023	7,378,400	1,241,578	1,780,733	26,052,036	36,452,747	40,709,649	77,162,396
賬面淨值 Net book value							
於二零二三年三月三十一日 At 31 March 2023	194,688	58,098	300,580	2,196,622	2,749,988	21,727,425	24,477,413

11. 現金及現金等價物

11. Cash and cash equivalents

	2024 HK\$	2023 HK\$
銀行存款 Bank balance	10,400,139	25,721,622

12. 其他應付款項及應計費用

12. Other payables and accruals

	2024 HK\$	2023 HK\$
財務負債 Financial liabilities	4,250,529	3,475,566
未放取的有薪年假結餘 Unutilised annual leave balances	2,773,375	3,167,558
	7,023,904	6,643,124

其他應付款項及應計費用預計於一年內償還。

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

	2024 HK\$	2023 HK\$ (經重列) (Restated)
於四月一日的結餘 Balance as at 1 April	6,805,862	6,980,895
本年度已計提撥備 Provision made for the year	5,905,554	5,393,057
本年度已用撥備 Provision utilised for the year	(5,164,298)	(5,568,090)
於三月三十一日的結餘 Balance as at 31 March	7,547,118	6,805,862
減：流動部分 Less: current portion	(4,504,315)	(2,617,370)
非流動部分 Non-current portion	3,042,803	4,188,492

員工約滿酬金撥備是為了支付已完成合約的員工於受聘當日起計的約滿酬金而設立。

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

14. 租賃負債

14. Lease liabilities

	2024 HK\$	2023 HK\$
最低租賃款項 Minimum lease payment due		
— 一年內 Within 1 year	9,675,000	9,675,000
— 一年以上但五年內 1 to 5 years	3,225,000	12,900,000
減：未來融資支出 Less: future finance charges	12,900,000 (225,610)	22,575,000 (667,971)
租賃負債現值 Present value of lease liabilities	12,674,390	21,907,029
分析作為： Analysed as:		
流動部份 Current portion	9,466,117	9,232,639
非流動部份 Non-current portion	3,208,273	12,674,390
	12,674,390	21,907,029

15. 累計盈餘

根據香港政府與本會在二零一七年六月二十二日簽訂的《行政安排備忘錄》(「備忘錄」)第六節，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退還予香港政府。

本會認為由於直至報告日未能確定本財政年度超額儲備的數額，故本會沒有就該等退還予香港政府的超額儲備於二零二四年三月三十一日進行撥備。於本年度，本會就截至二零二三年三月三十一日財政年度之超額儲備退還港幣14,115,210元(二零二三年：截至二零二三年三月三十一日財政年度港幣13,958,478元)予香港政府。

16. 金融工具

本會將其金融資產分為以下類別：

15. Accumulated surplus

In accordance with section 6 of the Memorandum of Administrative Arrangements (“MAA”) dated 22 June 2017 signed between 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.

The Council considers the amount of excess reserve for the year has not been conclusive up to the reporting date, no provision for the refund of excess reserve to the Government has been made as at 31 March 2024 accordingly. During the year, the excess reserve of HK\$14,115,210 for the year ended 31 March 2023 (2023: HK\$13,958,478 for the year ended 31 March 2022) has been refunded to the Government by the Council.

16. Financial instruments

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

	2024 HK\$	2023 HK\$
按攤銷成本列賬的金融資產 Financial assets at amortised cost		
按金 Deposits	2,879,993	2,883,093
其他應收款項 Other receivables	1,160	3,896
原到期日三個月以上之定期存款 Time deposits with original maturity over 3 months	33,297,879	19,000,000
現金及現金等價物 Cash and cash equivalents	10,400,139	25,721,622
	46,579,171	47,608,611

16. 金融工具 (續)

本會將其金融負債分為以下類別：

16. Financial instruments (Continued)

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

	2024 HK\$	2023 HK\$
按攤銷成本列賬的金融負債 Financial liabilities at amortised cost		
其他應付款項及應計費用 Other payables and accruals	4,250,529	3,475,566
租賃負債 Lease liabilities	12,674,390	21,907,029
	16,924,919	25,382,595

所有金融工具的賬面值相對二零二三年及二零二四年三月三十一日的公允價值均沒有重大差別。

All financial instruments are carried at amounts not materially different from their fair values as at 31 March 2023 and 2024.

本會的營運活動及金融工具使其面對信貸風險，流動資金風險及利率風險。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 interest rate 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) 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。銀行存款的信貸風險有限，因存款之銀行均為受香港銀行條例規管的財務機構。

(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.

	2024 HK\$	2023 HK\$
按攤銷成本列賬的金融資產 Financial assets at amortised cost		
按金 Deposits	2,879,993	2,883,093
其他應收款項 Other receivables	1,160	3,896
銀行存款 Bank balances	10,400,139	25,721,622
原到期日三個月以上之定期存款 Time deposits with original maturity over 3 months	33,297,879	19,000,000
	46,579,171	47,608,611

16. 金融工具 (續)

(b) 流動資金風險

本會的流動資金風險主要來自其財務負債。本會對資金作出謹慎管理，維持充裕的現金和現金等價物，以滿足持續運作的需要。

下表載列了本會於報告期末剩餘合約年期的金融負債。該等金融負債是根據未折現的合約現金流(包括使用已訂合約利率或按報告期末的利率(如屬浮息)計算所付利息款)以及本會可能被要求付款的最早日期編制：

	賬面價值 Carrying amount HK\$	已訂合約未折現 現金流總額 Total contractual undiscounted cash flow HK\$	一年內或 按要求償還 Within 1 year or on demand HK\$	超過一年 但不超過五年 Over 1 year but within 5 years HK\$
2024				
其他應付款項及應計費用 Other payables and accruals	4,250,529	4,250,529	4,250,529	–
租賃負債 Lease liabilities	12,674,390	12,900,000	9,675,000	3,225,000
	16,924,919	17,150,529	13,925,529	3,225,000
2023				
其他應付款項及應計費用 Other payables and accruals	3,475,566	3,475,566	3,475,566	–
租賃負債 Lease liabilities	21,907,029	22,575,000	9,675,000	12,900,000
	25,382,595	26,050,566	13,150,566	12,900,000

(c) 利率風險

本會的利率風險主要來自銀行存款。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。

本會沒有對所產生的利率風險作敏感度分析，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。

(d) 以公允價值計量之金融工具

於報告期末，本會並沒有金融工具以公允價值列賬。

16. Financial instruments (Continued)

(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.

The details of remaining contractual maturities at the end of the reporting period of the financial liabilities, which are based on contractual undiscounted cash flows (including interest payments computed using contractual rates or, if floating, based on rates current at the end of the reporting period) and the earliest date the Council can be required to pay are as follows:

(c) Interest rate risk

The Council's exposure on interest rate risk mainly arises from its cash deposits with bank. The Council mainly holds deposits with bank in saving account and the exposure is considered not significant. In consequence, no material exposure on interest rate risk is expected.

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) Financial instrument at fair value

At the end of reporting period, there were no financial instruments stated at fair value.

17. 重大關聯方交易

本會與重大關聯方於年內進行之交易摘要如下：

	2024 HK\$	2023 HK\$
本會委員酬金 Honorarium paid to Council members	632,439	699,013

當適用時，有關所有在日常業務過程中採購貨品及服務的交易，如當中涉及本會委員及主要管理人員可能持有權益的機構，本會會按照本會的財務責任及正常採購程序進行。

18. 融資活動產生負債的對賬

下表詳述本會於融資活動所產生負債的變動，包括現金及非現金變動。融資活動所產生的負債乃為現金流或未來現金流所致，本會會於現金流量表中歸類為融資活動所產生的現金流。

17. Material related party transactions

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

When applicable, 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. Reconciliation of liabilities arising from financing activities

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

	租賃負債 Lease liabilities	
	2024 HK\$	2023 HK\$
於年初 At the beginning of the year	21,907,029	4,107,538
融資現金流產生之變動： Changes from financing cash flows:		
已付租賃租金的資本部份 Capital element of lease rentals paid	(9,232,639)	(10,135,768)
已付租賃租金的利息部份 Interest element of lease rentals paid	(442,362)	(444,099)
融資現金流產生之變動總額 Total changes from financing cash flows	(9,675,001)	(10,579,867)
其他變動： Other changes:		
租賃負債利息 Interest on lease liabilities	442,362	444,099
於年內訂立新租賃而增加的租賃負債 Increase in lease liabilities from entering into new lease during the year	-	27,935,259
其他變動總額 Total other changes	442,362	28,379,358
於年末 At the end of the year	12,674,390	21,907,029

19. 通過財務報表

本財務報表已於二零二四年九月六日得到本會的同意下發佈。

19. Approval of financial statements

These financial statements were authorised for issue by the Council on 6 September 2024.