

# 財務報表

# Financial statements

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誠信/INT

第 8 章  
CHAPTER

INTEGRITY

IMPARTIALITY

獨立

INDEPENDENCE

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(以港幣計算)

(All amounts in Hong Kong Dollars unless otherwise stated)

## 獨立監察警方處理投訴委員會 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127至145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二零一六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 127 to 145, which comprise the statement of financial position as at 31 March 2016, the statement of comprehensive income, the statement of changes in reserves and the statement of cash flows 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二零一六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。

#### 黃龍德會計師事務所有限公司

執業會計師

劉旭明

香港執業會計師

執業證書號碼：P05468

二零一六年六月十四日

香港

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 financial position of the Council as at 31 March 2016, and of its financial performance 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

FCPA (Practising)

Certified Public Accountant (Practising), Hong Kong

Practising Certificate Number: P05468

14 June 2016

Hong Kong

## 全面收益表 — 截至二零一六年三月三十一日止年度

### Statement of comprehensive income — for the year ended 31 March 2016

	附註 Notes	2016 \$	2015 \$
<b>收入 Income</b>			
政府補助 Government grants	6	55,657,321	58,061,277
其他收入 Other income	7	54,683	6,636
		55,712,004	58,067,913
<b>支出 Expenditure</b>			
員工成本 Staff costs	8	33,887,467	28,687,833
一般及行政費用 General and administrative expenses	8	16,672,219	18,694,166
本會成員酬金 Honorarium to Council members	17	790,120	711,980
		51,349,806	48,093,979
<b>本年度盈餘及全面收益總額</b> <b>Surplus and total comprehensive income for the year</b>	8	4,362,198	9,973,934

財務狀況表 — 於二零一六年三月三十一日  
Statement of financial position — at 31 March 2016

	附註 Notes	2016 \$	2015 \$
<b>非流動資產 Non-current asset</b>			
固定資產 Fixed assets	10	5,893,070	3,483,234
<b>流動資產 Current assets</b>			
按金及預付款項 Deposits and prepayments		2,448,511	2,680,137
現金及現金等價物 Cash and cash equivalents	11	48,878,330	41,082,714
		51,326,841	43,762,851
<b>流動負債 Current liabilities</b>			
遞延政府補助 Deferred government grants	12	2,182,156	1,129,321
其他應付款項及應計費用 Other payables and accruals	13	3,282,911	1,885,116
		5,465,067	3,014,437
<b>流動資產淨值 Net current assets</b>			
		45,861,774	40,748,414
<b>資產總值減流動負債 Total assets less current liabilities</b>			
		51,754,844	44,231,648
<b>非流動負債 Non-current liabilities</b>			
遞延政府補助 Deferred government grants	12	3,004,406	811,562
員工約滿酬金撥備 Provision for staff gratuities	14	4,301,182	3,333,028
		7,305,588	4,144,590
<b>資產淨值 Net assets</b>			
		44,449,256	40,087,058
<b>儲備 Reserves</b>			
累計盈餘 Accumulated surplus		44,449,256	40,087,058

本會於二零一六年六月十四日批准並授權公布本財務報表。  
Approved and authorised for issue by the Council on 14 June 2016.



郭琳廣，BBS，JP

主席

Larry KWOK Lam-Kwong, BBS, JP

Chairman

## 儲備變動表 — 截至二零一六年三月三十一日止年度

### Statement of changes in reserves — for the year ended 31 March 2016

	累計盈餘 Accumulated surplus \$
<b>於二零一四年四月一日之結餘 Balance at 1 April 2014</b>	30,113,124
年內盈餘及全面收益 Surplus and total comprehensive income for the year	9,973,934
<b>於二零一五年三月三十一日及四月一日之結餘 Balance at 31 March 2015 and at 1 April 2015</b>	40,087,058
年內盈餘及全面收益 Surplus and total comprehensive income for the year	4,362,198
<b>於二零一六年三月三十一日之結餘 Balance at 31 March 2016</b>	44,449,256



## 現金流量表 — 截至二零一六年三月三十一日止年度

## Statement of cash flows — for the year ended 31 March 2016

	附註 Note	2016 \$	2015 \$
<b>營運活動 Operating activities</b>			
年內盈餘及其他全面收益 Surplus and other comprehensive income for the year		4,362,198	9,973,934
已就下列各項作出調整 Adjustments for :			
— 折舊 Depreciation		2,560,682	3,051,388
— 利息收入 Interest income		(51,998)	(3,804)
營運資金變動前之營運盈餘 Operating surplus before working capital changes		6,870,882	13,021,518
按金及預付款項之減少 Decrease in deposits and prepayments		231,626	282,476
遞延政府補助之增加/(減少) Increase/(decrease) in deferred government grants		3,245,679	(789,767)
其他應付款項及應計費用之增加 Increase in other payables and accruals		1,397,795	564,140
員工約滿酬金撥備之增加/(減少) Increase/(decrease) in provision for staff gratuities		968,154	(83,157)
營運活動產生的現金流流入 Net cash generated from operating activities		12,714,136	12,995,210
<b>投資活動 Investing activities</b>			
購入固定資產 Purchase of fixed assets		(4,970,518)	(711,628)
已收利息 Interest received		51,998	3,804
投資活動之現金流出淨額 Net cash used in investing activities		(4,918,520)	(707,824)
<b>現金及現金等價物之增加淨額 Net increase in cash and cash equivalents</b>		7,795,616	12,287,386
<b>年初之現金及現金等價物 Cash and cash equivalents at the beginning of year</b>		41,082,714	28,795,328
<b>年末之現金及現金等價物 Cash and cash equivalents at the end of year</b>	11	48,878,330	41,082,714

## 財務報表附註 — 二零一六年三月三十一日

### Notes to the financial statements — 31 March 2016

#### 1. 概述

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

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

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

#### 2. 採納香港財務報告準則

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

#### 1. GENERAL INFORMATION

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

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

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

#### 2. STATEMENT OF COMPLIANCE WITH HONG KONG FINANCIAL REPORTING STANDARDS

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

### 3. 主要會計政策

(a) 財務報表編製基準

本財務報表採用歷史成本會計基準編製。

(b) 固定資產

固定資產是以成本減去隨後累計折舊和隨後減值虧損後(如有)記入財務狀況表。

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

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

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

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

(c) 租賃

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

### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of preparation of the financial statements

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

(b) Fixed assets

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

Depreciation is recognised so as to write off the cost of assets less their residual values over their estimated useful lives, using the straight-line method, as follows:—

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

The estimated useful lives, residual values and depreciation method are reviewed at the end of each reporting period, with the effect of any changes in estimate accounted for on a prospective basis.

An item of fixed assets is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising on the disposal or retirement of an item of fixed assets is determined as the difference between the sales proceeds and the carrying amount of the asset and is recognised in profit or loss.

(c) Leases

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

### 3. 主要會計政策 (續)

#### (c) 租賃 (續)

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

#### 營運租賃

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

難以預料的租金在發生時確認為當期的費用。

#### (d) 按金及預付款項

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

#### (e) 現金及現金等價物

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

#### (f) 其他應付款項

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

### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### (c) Leases (continued)

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

#### Operating leases

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

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

#### (d) Deposits and prepayments

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

#### (e) Cash and cash equivalents

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

#### (f) Other payables

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

### 3. 主要會計政策 (續)

#### (g) 撥備及或有負債

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

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

#### (h) 收入確認

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

##### (i) 政府補助

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

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

##### (ii) 利息收入

利息收入是使用有效的利率方法確認。

### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### (g) Provisions and contingent liabilities

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

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

#### (h) Income recognition

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

##### (i) Government grants

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

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

##### (ii) Interest income

Interest income is recognised using the effective interest method.

### 3. 主要會計政策 (續)

(i) 員工福利

(i) 僱員可享有的假期

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

僱員可享有的病假及身孕假期會於假期開始時才計算。

(ii) 退休福利成本

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

向強積金計劃支付的供款於到期日列作支出。

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

### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(i) Employee benefits

(i) Employee leave entitlements

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

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

(ii) Retirement benefit costs

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

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

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

### 3. 主要會計政策 (續)

(k) 關聯方

a) 一名人士或其近親被視為本會的關聯方，如果該人士：

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

b) 一個實體可視為本會的關聯方，如果該實體符合以下任何情況：

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

### 3. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(k) Related parties

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

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

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

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

## 4. 會計政策更新

於二零一六年，本會已應用香港會計師公會頒佈於二零一五年四月一日或之後開始之年度生效包括以下或與本會業務及財務報表有關的香港財務報告準則：

## 4. CHANGES IN ACCOUNTING POLICIES

The Council has initially applied the new and revised HKFRSs issued by the HKICPA that are first effective for accounting periods beginning on or after 1 April 2015, including:-

香港會計準則第19號(修訂本)僱員福利：退休福利計劃：僱員供款

Amendments to HKAS 19, Employee benefits: Defined benefit plans: Employee contributions

香港財務報告準則(修訂本)二零一零年至二零一二年周期香港財務報告準則之年度改進

Amendments to HKFRSs, Annual Improvements to HKFRSs 2010-2012 Cycle

香港財務報告準則(修訂本)二零一一年至二零一三年周期香港財務報告準則之年度改進

Amendments to HKFRSs, Annual Improvements to HKFRSs 2011-2013 Cycle

於本年度應用該等香港財務報告準則對本會的財政表現及狀況並沒有重大影響。

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

## 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。

## 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.

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

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. 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。

## 6. GOVERNMENT GRANTS

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



## 7. 其他收入

## 7. OTHER INCOME

	2016 \$	2015 \$
利息收入 Interest income	51,998	3,804
雜項收入 Sundry income	2,685	2,832
	54,683	6,636

## 8. 年內盈餘及全面收益

## 8. SURPLUS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR

年內盈餘及全面收益已計入：

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

	2016 \$	2015 \$
(a) 員工成本 Staff costs		
— 強制性公積金供款 Contributions to Mandatory Provident Funds	768,012	646,619
— 薪金、工資及其他福利 Salaries, wages and other benefits	33,119,455	28,041,214
	33,887,467	28,687,833
(b) 一般及行政費用 General and administrative expenses		
核數師酬金 Auditor's remuneration	38,000	38,000
物業的營運租賃及管理費用 Rent, rates and management fee	8,379,140	8,201,154
公眾及教育事務費用 Public and educational affairs expenses	1,598,240	4,860,455
觀察員計劃費用 Observers' scheme expenses	432,667	573,800
保險費用 Insurance	48,881	43,881
維修和保養 Repair and maintenance	961,493	841,911
海外職務訪問費用 Overseas duty visit	322,116	83,903
公用設施費用 Utilities	308,779	303,840
折舊 Depreciation	2,560,682	3,051,388
專業服務費用 Professional services	600,000	—
其它 Miscellaneous	1,422,221	695,834
	16,672,219	18,694,166

## 9. 稅項

## 9. TAXATION

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

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

## 10. 固定資產

## 10. FIXED ASSETS

	租賃裝修工程 Leasehold improvements \$	傢俱及裝置 Furniture and fixtures \$	辦公室設備 Office equipment \$	電腦設備 Computer equipment \$	總額 Total \$
<b>成本 Cost</b>					
於二零一四年四月一日 At 1 April 2014	3,749,950	299,541	1,305,599	4,509,078	9,864,168
增置 Additions	25,500	121,270	16,748	548,110	711,628
於二零一五年三月三十一日 At 31 March 2015	3,775,450	420,811	1,322,347	5,057,188	10,575,796
<b>累計折舊 Accumulated depreciation</b>					
於二零一四年四月一日 At 1 April 2014	1,666,644	165,850	845,007	1,363,673	4,041,174
年內折舊 Charge for the year	1,254,942	109,207	244,667	1,442,572	3,051,388
於二零一五年三月三十一日 At 31 March 2015	2,921,586	275,057	1,089,674	2,806,245	7,092,562
<b>賬面淨值 Net book value</b>					
於二零一五年三月三十一日 At 31 March 2015	853,864	145,754	232,673	2,250,943	3,483,234
<b>成本 Cost</b>					
於二零一五年四月一日 At 1 April 2015	3,775,450	420,811	1,322,347	5,057,188	10,575,796
增置 Additions	43,900	60,658	11,068	4,854,892	4,970,518
棄置 Disposals	–	(2,509)	–	–	(2,509)
於二零一六年三月三十一日 At 31 March 2016	3,819,350	478,960	1,333,415	9,912,080	15,543,805
<b>累計折舊 Accumulated depreciation</b>					
於二零一五年四月一日 At 1 April 2015	2,921,586	275,057	1,089,674	2,806,245	7,092,562
年內折舊 Charge for the year	850,822	97,446	99,318	1,513,096	2,560,682
棄置核銷 Write back on disposals	–	(2,509)	–	–	(2,509)
於二零一六年三月三十一日 At 31 March 2016	3,772,408	369,994	1,188,992	4,319,341	9,650,735
<b>賬面淨值 Net book value</b>					
於二零一六年三月三十一日 At 31 March 2016	46,942	108,966	144,423	5,592,739	5,893,070

### 11. 現金及現金等價物

### 11. CASH AND CASH EQUIVALENTS

	2016 \$	2015 \$
銀行存款 Cash at banks	48,878,330	41,082,714
財務狀況表及現金流量表之現金及現金等價物 Cash and cash equivalents in the statement of financial position and the statement of cash flows	48,878,330	41,082,714

### 12. 遞延政府補助

### 12. DEFERRED GOVERNMENT GRANTS

	2016 \$	2015 \$
於二零一五年/二零一四年四月一日的結餘 Balance as at 1 April 2015/2014	1,940,883	2,730,650
已收補助 Grants received	4,500,000	423,510
年內確認為收入的數額 Recognised as income in the year	(1,254,321)	(1,213,277)
於二零一六年/二零一五年三月三十一日的結餘 Balance as at 31 March 2016/2015	5,186,562	1,940,883
減：歸入「流動負債」的數額 Less: Amount included in "current liabilities"	(2,182,156)	(1,129,321)
歸入「非流動負債」的數額 Amount included in "non-current liabilities"	3,004,406	811,562

有關已收補助主要是用作開發審核個案及管理人力資源的電子資訊系統。

The grants received are mainly for the implementation of electronic information systems for case examination and human resources management.

### 13. 其他應付款項及應計費用

### 13. OTHER PAYABLES AND ACCRUALS

	2016 \$	2015 \$
財務負債 Financial liabilities	2,002,349	735,337
未放取的有薪年假 Unutilized annual leave	1,280,562	1,149,779
	3,282,911	1,885,116

其他應付款項及應計費用預計於下年內償還。

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

## 14. 員工約滿酬金撥備

## 14. PROVISION FOR STAFF GRATUITIES

	2016 \$	2015 \$
於二零一五年/二零一四年四月一日的結餘 Balance as at 1 April 2015/2014	3,333,028	3,416,185
已計提撥備 Provision made	2,799,663	2,474,985
已動用撥備 Provision utilised	(1,831,509)	(2,558,142)
於二零一六年/二零一五年三月三十一日的結餘 Balance as at 31 March 2016/2015	4,301,182	3,333,028

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

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

## 15. 承擔

於二零一六年三月三十一日，根據不可解除的營運租賃在日後應付的物業最低租賃付款總額如下：

## 15. COMMITMENTS

At 31 March 2016, the total future minimum lease payments under non-cancellable operating leases in respect of properties are payable as follows:

	2016 \$	2015 \$
一年內 Within 1 year	2,716,789	8,058,775
一年後但五年內 After 1 year but within 5 years	–	2,686,258
	2,716,789	10,745,033

## 16. 金融工具

本會將其財務資產分為以下類別：

## 16. FINANCIAL INSTRUMENTS

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

	貸款及應收款項 Loans and receivables	
	2016 \$	2015 \$
按金 Deposits	2,000,703	2,000,353
現金及現金等價物 Cash and cash equivalents	48,878,330	41,082,714
	50,879,033	43,083,067

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	
	2016 \$	2015 \$
其他應付款項及應計費用 Other payables and accruals	2,002,349	735,337

所有金融工具的賬面值相對二零一五年及二零一六年三月三十一日年底時的公平值均沒有重大差別。

All financial instruments are carried at amounts not materially different from their fair values as at 31 March 2015 and 2016.

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

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

## 16. 金融工具(續)

### (a) 信貸風險

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

## 16. FINANCIAL INSTRUMENTS (continued)

### (a) Credit risk

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

	2016 \$	2015 \$
<b>數據一覽 Summary quantitative data</b>		
按金 Deposits	2,000,703	2,000,353
銀行存款 Bank balances	48,878,330	41,082,714
	50,879,033	43,083,067

### (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 \$
2016			
其他應付款項及應計費用 Other payables and accruals	2,002,349	2,002,349	2,002,349
2015			
其他應付款項及應計費用 Other payables and accruals	735,337	735,337	735,337

## 16. 金融工具 (續)

- (c) 市場風險  
利率風險

本會的利率風險主要來自銀行存款，並以貸款及應收款項作為財務資產分類。

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

## 16. FINANCIAL INSTRUMENTS (continued)

- (c) Market risk  
Interest rate risk

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

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

	2016 \$	2015 \$
<b>數據一覽 Summary quantitative data</b>		
<b>浮息財務資產 Floating-rate financial assets</b>		
銀行結存 Deposits with banks	26,421,262	20,622,402

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

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

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

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

## 17. 關聯方交易

除披露在財務報表的交易及結餘外，本會與關聯方於年內進行之交易摘要如下：

## 17. RELATED PARTY TRANSACTIONS

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

	2016 \$	2015 \$
本會成員酬金 Honorarium paid to Council members	790,120	711,980

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

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

## 18. 已頒佈但於年內尚未生效的香港財務報告準則

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

## 18. 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:

	於以下年度開始或以後生效 Effective for annual periods beginning on or after
香港財務報告準則(修訂本)：香港財務報告準則二零一二年至二零一四年週期之年度改進 Amendments to HKFRSs <i>Annual Improvements to HKFRSs 2012-2014 Cycle</i>	二零一六年一月一日 1 January 2016
香港會計準則第1號(修訂本)：披露計劃 Amendments to HKAS 1, <i>Disclosure initiative</i>	二零一六年一月一日 1 January 2016
香港會計準則第16號及第38號(修訂本)：澄清折舊及攤銷可接納的方法 Amendments to HKAS 16 and HKAS 38, <i>Clarification of acceptable methods of depreciation and amortisation</i>	二零一六年一月一日 1 January 2016
香港財務報告準則第9號：金融工具 HKFRS 9 <i>Financial Instruments</i>	二零一八年一月一日 1 January 2018

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

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

## 19. 比較數字

若干比較數字已重新分類，以符合本年度之呈列方式。

## 19. COMPARATIVE FIGURES

Certain comparative figures have been reclassified to conform with the current year's presentation of the financial statements.

## 20. 通過財務報表

本財務報表已於二零一六年六月十四日得到本會的同意下發布。

## 20. APPROVAL OF FINANCIAL STATEMENTS

These financial statements were authorised for issue by the Council on 14 June 2016.