

民主建港協進聯盟
 DEMOCRATIC ALLIANCE FOR THE BETTERMENT AND
 PROGRESS OF HONG KONG
 DIRECTORS' REPORT
 AND
 FINANCIAL STATEMENTS
 FOR THE PERIOD FROM APRIL 1, 2014
 TO MARCH 31, 2015

Certified by



Director

曹澤源 劉國安會計師行
 Lau & Cho
 CERTIFIED PUBLIC ACCOUNTANTS
 HONG KONG



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民主建港協進聯盟

DEMOCRATIC ALLIANCE FOR THE BETTERMENT AND PROGRESS OF HONG KONG

中央委員會報告書

Report of Central Committee

中央委員會委員謹將民主建港協進聯盟(「本聯盟」)截至二零一五年三月三十一日止年度之報告書及已審核賬目送呈各會員台覽。

主要業務

本聯盟之主要業務為接受會費收入及捐款，收入用作促進及鼓勵學習及教育、參與政治及改善香港的社會福利。

固定資產

本年度固定資產之變動情況載於財務報表附註八。

財務結果

本年度盈餘
上期儲備金結餘
儲備金結餘結轉下期

本聯盟截至二零一五年三月三十一日止年度之財務結果及本聯盟於該日之財務狀況載於本財務報表第8頁至第29頁。

捐款

年內本聯盟作出捐款共計港幣68,000元(2014年: 港幣85,000)。

中央委員會委員

下列人士為本聯盟於本年度內及直至本報告日期止之委員：

(以英文姓氏字母順序)

陳克勤 古揚邦
陳恒鏞 黎榮浩
陳學鋒 劉國勳
陳國華 李慧琼
陳曼琪 李家良
陳博智 李錦文
陳少棠 李世榮
陳勇 老廣成
鄭泳舜 呂堅
張晴雲 陸地
張國鈞 柯創盛
周浩鼎 彭長緯
蔡素玉 潘進源
朱立威 葛珮帆
鍾嘉敏 蘇愛群
馮培漳 譚榮勳
何俊賢 徐紅英
許華傑 黃建源
洪錦鉉 黃國恩
洪連杉 黃達東
葉傲冬 楊文銳
楊鎮華 楊位款
簡志豪 袁靖波

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The Central Committee members present herewith their annual report together with the audited financial statements of Democratic Alliance for the Betterment and Progress of Hong Kong ("the Alliance") for the year ended March 31, 2015.

Principal activities

The principal activities of the Alliance are to accept subscriptions and donations, to promote and encourage learning and education, to take part in political affairs and to improve social welfare in Hong Kong.

Fixed assets

Movements in fixed assets during the year are set out in note 8 to the financial statements.

Financial results

	1/4/2014 to 31/3/2015 HK\$	1/4/2013 to 31/3/2014 HK\$
Surplus for the year	7,655,556.16	608,273.43
General Fund brought forward	13,104,540.79	12,496,267.36
General Fund carried forward	<u>20,760,096.95</u>	<u>13,104,540.79</u>

The results of the Alliance for the year ended March 31, 2015 and the state of affairs of the Alliance as at that date are set out in the financial statements on pages 8 to 29.

Donations

Donations made by the Alliance during the year amounted to HK\$68,000 (2014: HK\$85,000).

Central committee members

The following persons are the committee members of the Alliance during the year and up to the date of this report:

(Listed in Alphabetical Order)

CHAN Hak Kan
CHAN Han Pan
CHAN Hok Fung
CHAN Kok Wah, Ben
CHAN Man Ki, Maggie
CHAN Pok Chi
CHAN Siu Tong
CHAN Yung, Brave
CHENG Wing Shun, Vincent
CHEUNG Ching Wan
CHEUNG Kwok Kwan
CHOW Ho Ding, Holden
CHOY So Yuk
CHU Lap Wai
CHUNG Ka Man, Jacqueline
FUNG Pui Cheung
HO Chun Yin
HUI Wah Kit, Michael
HUNG Kam In
HUNG Lin Cham
IP Ngo Tung, Chris
JO Chun Wah
KAN Chi Ho
KOO Yeung Pong
LAI Wing Ho, Joe
LAU Kwok Fan
LEE Wai King, Starry
LI Ka Leung Philip
LI Kam Man, Tony
LI Sai Wing
LO Kwong Shing Andy
LUI Kin
LUK Tei, Lewis
OR Chong Shing Wilson
PANG Cheung Wai, Thomas
POON Chun Yuen
QUAT, Elizabeth
SO Oi Kwan
TAM Wing Fun, Eric
TSUI Hung Ying
WONG Kine Yuen
WONG Kwok Yan
WONG Tat Tung
YEUNG Man Yui
YEUNG Wai Foon
YUEN Ching Bor, Stephen

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民主建港協進聯盟

DEMOCRATIC ALLIANCE FOR THE BETTERMENT AND PROGRESS OF HONG KONG

中央委員會報告書

Report of Central Committee

中央委員會委員(續)

於二零一五年四月十七日獲委任

陳偉明	丁江浩
陸勁光	胡健民
顏汶羽	姚銘

於二零一五年四月十七日辭任

陳維端	譚耀宗
蔣麗芸	黃建彬
盧懿杏	余麗芬

獲准許的彌償條文

在本財政年度，本聯盟不存在任何有約束力而能使本聯盟一名或多名委員受惠的獲准許的彌償條文。

在這份報告獲批准時，本聯盟不存在任何有約束力而能使本聯盟一名或多名委員受惠的獲准許的彌償條文。

管理合約

除了委員服務合約或全職於本聯盟工作之僱員合約外，本聯盟並沒有訂立任何合同，由任何個人、公司或法人團體承擔整體的運作管理，或聯盟的任何運作之實質部分。

委員權益

本聯盟委員認為，除於財務報表附註十六所載外，本聯盟在本財政年度內所訂立或在本財政年度的任何時間存在而與本聯盟的運作相關的重大交易、安排或合約，聯盟委員或幕後委員(如有)並無相當分量的權益。

本聯盟在本財政年度內或於本財政年度終結時並無任何安排，使委員可藉購買本聯盟或其他法人團體股份或債權證而獲得利益。

Central committee members (Continued)

Appointed on April 17, 2015

CHAN Wai Ming	TING Kong Ho Eddie
LUK King Kwong	WOO Kin Man Clement
NGAN Man Yu	YIU Ming

Resigned on April 17, 2015

CHAN Wai Dune	TAM Yiu Chung
CHIANG Lai Wan	WONG Kin Pan
LO Yee Hang	YU Lai Fan

Permitted indemnity provision

At no time during the financial year were there any permitted indemnity provisions in force for the benefit of one or more committee members of the Alliance.

At the time of approval of this report, there are no permitted indemnity provisions in force for the benefit of one or more committee members of the Alliance.

Management contract

The Alliance did not enter into any contract, other than the contracts of service with the committee members or any person engaged in the full-time employment of the Alliance, whereby any individual, firm or body corporate undertakes the management and administration of the whole, or any substantial part of any operations of the Alliance.

Committee members' interests

In the opinion of the committee members, apart from as disclosed in note 16 to these financial statements, no committee members or shadow committee members, if any, had material interests in those significant transactions, arrangements or contracts in relation to the Alliance's operations entered into by the Alliance in the financial year or subsisted at any time in the financial year.

At no time during the year was the Alliance, a party to any arrangements to enable the committee members of the Alliance to acquire benefits by means of the acquisition of shares in, or debentures of, the Alliance or any other body corporate.

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民主建港協進聯盟

DEMOCRATIC ALLIANCE FOR THE BETTERMENT AND PROGRESS OF HONG KONG

中央委員會報告書

Report of Central Committee

會務審視

過去一年，在民建聯全體同仁的努力下，會務發展、議會工作、地區工作等都取得了一定的成績。至今，我們會員已超過28,000人，服務市民的地區辦事處超過200個，立法會議員有13人，區議員132人，發揮地區網絡的作用，推動聯盟的工作，服務市民。

在議會工作方面，我們支持特區政府依法施政，發展經濟，保障民生，對政府政策的實施，發揮監督的作用，就政府的施政報告、財政預算案和市民普遍關注的政策進行研究討論，向政府提出意見和建議。在普選行政長官的問題上，主流民意支持通過方案，我們亦堅信，政制向前走，一定比原地踏步好，堅定不移支持通過政改方案。可惜，反對派還是罔顧民意，否決方案，令市民普選夢碎。

聯盟全國人大代表有7人，全國政協委員26人。在今年3月北京「兩會」期間，聯盟全國人大代表和政協委員就有關香港與內地合作、國家發展等熱點議題提出19項建議和意見，內容涉及房屋、食品安全、金融合作等眾多港人關注的範疇，期望藉此向中央反映港人的聲音，促進兩地間的合作與發展。

在地區工作方面，聯盟的支部及辦事處200多個，遍佈全港，充分發揮網絡廣、聯絡強、效率高、服務好的優勢，關注民生事務，協助市民解決房屋、交通、教育、醫療、環境衛生等各方面的問題。今年1至7月，各支部及議員辦事處共處理市民求助個案26,685宗，舉辦各類民生文康活動9,947場次，開辦各類班組9,608場次。

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Business review

Over the past year, with the concerted efforts of our entire body of members, DAB has achieved satisfactory results in the development of the Alliance's affairs, as well as our council and district work. Today, we boast 28,000 members and over 200 district offices, with 13 Legislative Councillors and 132 District Councillors. Through our extensive regional network the Alliance promotes various undertakings and serves the public.

In the Councils, we support the Government's administration to develop the economy and ensure people's livelihood in accordance with the law. We monitor the Government's implementation of policies, research and discuss the Government's Policy Address, Budget and policies of popular concern, and offer suggestions to the Government. On the method for selecting the Chief Executive, we saw mainstream support for the constitutional reform proposal and we firmly believed that moving forward is better than staying immobile. This is why we have always stood firm in our support for the constitutional reform proposal. Sadly, the opposition has acted against popular opinion and vetoed the proposal, shattering the dream of the social majority.

Among the Alliance's members, 7 are Hong Kong Deputies to National People's Congress and 26 are members of the Chinese People's Political Consultative Conference. During NPC and CPPCC in Beijing this March, these deputies and members offered 19 suggestions and comments regarding cooperation between Hong Kong and the mainland, as well as on country development and other hot topics. The discussed topics were those that Hong Kong people consider important, including housing, food safety and financial cooperation. The goal is to articulate views from Hong Kong to the Chinese government and facilitate cooperation and development between Hong Kong and the mainland.

Regarding district services, the Alliance has over 200 district branches and offices covering every part of Hong Kong. With our extensive network, we excel in connections, efficiency and quality of services, helping the public address various issues including housing, transport, education, health and environmental hygiene. From January to July this year, branches and councillors' offices handled a total of 26,685 public assistance cases, organised 9,947 cultural and recreational activities and provided 9,608 courses or seminars.

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民主建港協進聯盟

DEMOCRATIC ALLIANCE FOR THE BETTERMENT AND PROGRESS OF HONG KONG

中央委員會報告書

Report of Central Committee

會務審視(續)

過去一年在全港各區舉辦了免費鼻咽癌檢測計劃和全港社區心房纖顫檢查計劃，免費為市民提供相關的健康檢查。聯盟亦提供義務專業服務，過去一年曾為社區安排包括法律諮詢、平安紙講座及見證服務、社區調解服務和中醫義診計劃等；今年年中舉辦了全港性的「免費內地法律諮詢」活動，由多名內地律師走訪各區，舉辦15場次法律諮詢，解答市民遇到的內地法律疑難。這些地區服務廣受市民歡迎。

聯盟透過各事務委員會，例如工商、專業、青年、家庭、婦女、少數族裔等，加強同社會各階層和各行各業的聯絡，促進中港兩地工商交流，積極向政府反映各界意見，協助各界別解決困難。為讓香港青年親身體驗內地的生活、工作及社會情況，加深他們對國家的認識，我們於今年暑假期間舉辦「進一步的天空內地實習計劃」，分別帶領香港各大專院校共103位大學生到重慶及杭州兩地多個企業進行為期一個月的實習。去年舉辦政黨實習計劃，邀請本地大專生到聯盟的部門、支部、立法會議員和區議員辦事處實習，今年亦舉辦了青年創業講座，邀請嘉賓分享協助青年人創業的經驗，讓青年人擴闊視野。

在員工培訓方面，我們透過舉辦不同的講座和工作坊，介紹各類實務知識和技巧，提升員工的工作水平。隨著聯盟會員和地區服務的發展，聯盟的開支逐年增加。去年聯盟舉行了大型籌款晚會，得到社會各界的鼎力支持，籌款非常成功，目前聯盟的財務狀況良好。

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Business review (Continued)

Over the past year, we offered free health checks for the public on a region-wide basis through the Early Detection of Nasopharyngeal Carcinoma (NPC) programme and the Atrial Fibrillation (AF) Community Screening Project. The Alliance also provided voluntary professional services for the community including free legal consultations, talks on wills and witness services, community mediation services and free Chinese Medicine consultation services. During the summer, the Alliance offered a region-wide free legal consultation services concerning mainland affairs with the support of mainland lawyers. The lawyers travelled to various districts and held 15 legal consultation events to help Hong Kong residents resolve questions concerning mainland legislation. All these community services have received popular support from the public.

Through the Alliance's various affairs committees, including Commercial and Industrial, Professional, Youth, Family, Women and Ethnic Minorities, we maintain and strengthen communications with different social segments to promote Mainland-Hong Kong commercial and industrial exchanges, conveying views from all sectors of society to the Government, and addressing the issues particular to each segment. To offer Hong Kong youths an experience of life, work and the society of the mainland, and gain more in-depth knowledge of the country, the Alliance organised "A Greater Horizon Mainland Internship Programme" this summer. 103 university students from various tertiary and post-secondary institutions in Hong Kong undertook a one-month internship at a number of companies in Chongqing and Hangzhou. A Political Party Internship Programme was also held last year inviting local tertiary students to undertake internships at the departments, branch offices, Legislative Councillors' and District Councillors' offices. This year, we also organised youth entrepreneurship seminars inviting guests to share experience of founding their own businesses. These events helped youths expand their horizons.

In staff training, we have organised various seminars and workshops for our staff offering practical knowledge and skills and bolstering their work quality. With the expansion in the Alliance's membership and regional services, our expenditures increased subsequently. Last year a grand fund-raising gala was organised, which was a huge success with the generous support from all walks of society. Currently the Alliance's finances are sound.

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民主建港協進聯盟

DEMOCRATIC ALLIANCE FOR THE BETTERMENT AND PROGRESS OF HONG KONG

中央委員會報告書

Report of Central Committee

會務審視(續)

雖然聯盟過去一年在各方面的工作都取得了一定進展，但未來的工作仍然相當艱巨，我們會一如既往堅持愛國愛港的理念，繼續加強與社會各界溝通，廣泛招募會員，特別是青年及工商專業會員，吸納人才，聆聽民意，不斷提升議政、參政的能力，將聯盟工作推向新的台階。

核數師

本聯盟核數師為曹澤源 劉國安會計師行，現依章告退，惟願受聘續任。

Business review (Continued)

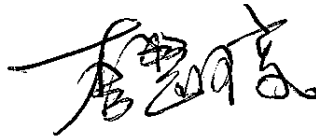
Although the Alliance has witnessed progress on various fronts in the past year, the future remains full of challenges. We will persist in our vision of “love the country, love Hong Kong”, continue to communicate with all walks of society, recruit members – especially among youths, commercial, industrial and professional members. By drawing talent to us and heeding public opinion, we will continue to bolster our ability to discuss and participate in political affairs and take the Alliance to new heights.

Auditor

The auditors, Messrs. Lau & Cho, Certified Public Accountants, now retire and, being eligible, offer themselves for re-appointment.

承中央委員會命

On behalf of the Central Committee



LEE Wai King, Starry 李慧琼
Chairman 主席

香港，二零一五年十一月十一日
Hong Kong, November 11, 2015

曹澤源
劉國安
會計師行

香港德輔道中272-284號興業商業中心17樓
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獨立核數師報告
致民主建港協進聯盟
全體會員
(於香港註冊成立之擔保有限公司)

**INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF DEMOCRATIC ALLIANCE FOR
THE BETTERMENT AND PROGRESS OF HONG KONG**
(Incorporated in Hong Kong and limited by guarantee)

本核數師（以下簡稱「我們」）已審計列載於第8頁至第29頁民主建港協進聯盟（以下簡稱「貴聯盟」）的財務報表，此財務報表包括於二零一五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入與支出表、基金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。

We have audited the financial statements of Democratic Alliance for the Betterment and Progress of Hong Kong ("the Alliance") set out on pages 8 to 29, which comprise the statement of financial position as at March 31, 2015, and the statement of comprehensive income and expenditure, statement of changes in funds and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

委員就財務報表須承擔的責任

貴聯盟委員須負責根據香港會計師公會頒佈的《香港財務報告準則》及香港《公司條例》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。

Committee members' responsibility for the financial statements

The Committee members are 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 and the Hong Kong Companies Ordinance, and for such internal control as the committee members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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。本核數師報告僅按照香港《公司條例》第405條，向全體會員報告，不作其他用途。我們概不就本報告內容向任何其他人士承擔或負上任何責任。我們已根據香港會計師公會頒佈的《香港審計準則》進行審計。該等準則要求我們遵守道德規範，並規劃及執行審計，以合理確定財務報表是否不存在任何重大錯誤陳述。

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 405 the Hong Kong Companies Ordinance 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 as to whether the financial statements are free from material misstatement.

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Lau & Cho

CERTIFIED PUBLIC ACCOUNTANTS

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獨立核數師報告
致民主建港協進聯盟
全體會員
(於香港註冊成立之擔保有限公司)

核數師的責任(續)

審計涉及執行情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在重大錯誤陳述的風險。在評估該等風險時，核數師考慮與該聯盟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，但目的並非對貴聯盟內部控制的有效性發表意見。審計亦包括評價委員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分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聯盟於二零一五年三月三十一日的事務狀況及截至該日止年度的盈餘及現金流量，並已按照香港《公司條例》妥為編製。

曹澤源 劉國安會計師行
香港執業會計師

香港，二零一五年十一月十一日

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INDEPENDENT AUDITOR'S REPORT
TO THE MEMBERS OF DEMOCRATIC ALLIANCE FOR
THE BETTERMENT AND PROGRESS OF HONG KONG
(Incorporated in Hong Kong and limited by guarantee)

Auditor's responsibility (Continued)

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 Alliance'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 Alliance's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the committee members, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements give a true and fair view of the state of the Alliance's affairs as at March 31, 2015 and of its surplus and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards and have been properly prepared in accordance with the Hong Kong Companies Ordinance.

Lau & Cho

Lau & Cho
Certified Public Accountants

Hong Kong, November 11, 2015

民主建港協進聯盟
 DEMOCRATIC ALLIANCE FOR THE BETTERMENT AND PROGRESS OF HONG KONG
 全面收入與支出表
 STATEMENT OF COMPREHENSIVE INCOME AND EXPENDITURE
 截至二零一五年三月三十一日止年度
 FOR THE YEAR ENDED MARCH 31, 2015

		附註 Note	2015 HK\$	2014 HK\$
收入	Income			
會員捐款收入	Donations received from members		39,270,128.00	81,257,463.36
會費收益	Members' subscriptions		438,260.00	423,320.00
支部活動收入	Income from branch activities		7,899,433.80	7,375,526.80
委員會項目收入	Income from committee projects		1,492,335.80	1,247,542.70
籌款活動收入	Income from fund raising activities		58,494,800.00	--
其他收入	Other income		69,987.27	11,963.69
總收入	Total income		<u>107,664,944.87</u>	<u>90,315,816.55</u>
支出	Expenditure			
租金及行政支出	Rental and administrative expenses		69,697,765.26	66,083,855.06
委員會項目支出	Committee project expenses		6,598,666.30	4,734,808.80
支部活動支出	Branch activities expenses		20,605,214.87	17,021,432.78
籌款活動支出	Fund raising activities expenses		1,346,510.30	--
設備及傢俬裝置 折舊	Depreciation on equipment, furniture and fixtures		1,252,160.88	1,358,375.38
土地及樓宇折舊	Depreciation on leasehold land and buildings		509,071.10	509,071.10
總支出	Total expenditure		<u>100,009,388.71</u>	<u>89,707,543.12</u>
本年度盈餘	Surplus for the year	(6)	7,655,556.16	608,273.43
本年度其他全面收益	Other comprehensive income for the year		--	--
本年度全面收益總額	Total comprehensive income for the year		<u>7,655,556.16</u>	<u>608,273.43</u>

第12至29頁的附註為本財務報表的整體部份。

The notes on pages 12 to 29 are an integral part of these financial statements.

民主建港協進聯盟

DEMOCRATIC ALLIANCE FOR THE BETTERMENT AND PROGRESS OF HONG KONG

財務狀況表

STATEMENT OF FINANCIAL POSITION

於二零一五年三月三十一日

AS AT MARCH 31, 2015

		附註 Note	2015 HK\$	2014 HK\$
非流動資產	Non-current assets			
物業、設備及器材	Property, plant and equipment	(8)	38,704,159.69	39,821,613.67
流動資產	Current assets			
租金及其他按金	Rental and sundry deposits		1,193,454.00	1,157,008.00
其他應收款項及預付款	Other receivable and prepayments		666,407.70	410,990.00
應收關聯方款項	Amount due from a related party	(9)	--	1,200,000.00
銀行存款	Cash at banks	(11)	15,498,484.76	17,986,924.42
現金	Cash in hand	(11)	27,290.80	29,904.70
			<u>17,385,637.26</u>	<u>20,784,827.12</u>
流動負債	Current liabilities			
應付款項及應付費用	Accounts payable and accruals		504,800.00	195,100.00
預收款項	Receipts in advance		24,900.00	12,506,800.00
			<u>529,700.00</u>	<u>12,701,900.00</u>
流動資產淨值	Net current assets		<u>16,855,937.26</u>	<u>8,082,927.12</u>
資產淨值	Net assets		<u>55,560,096.95</u>	<u>47,904,540.79</u>
資金來源：	Represented by:			
總基金	Total funds			
儲備金	General fund	(10)	20,760,096.95	13,104,540.79
購置物業基金	Contributions to land and buildings fund	(10)	34,800,000.00	34,800,000.00
			<u>55,560,096.95</u>	<u>47,904,540.79</u>

於二零一五年十一月十一日經中央委員會批准及授權刊發

Approved and authorised for issue by the Central Committee on November 11, 2015

LEE Wai King, Starry 李慧琮
Chairman 主席

WONG Kine Yuen 黃建源
Honorary Treasurer 義務司庫

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民主建港協進聯盟

DEMOCRATIC ALLIANCE FOR THE BETTERMENT AND PROGRESS OF HONG KONG

基金變動表

STATEMENT OF CHANGES IN FUNDS

截至二零一五年三月三十一日止年度

FOR THE YEAR ENDED MARCH 31, 2015

		儲備金 General fund HK\$	購置物業基金 Contributions to land and buildings fund HK\$	總基金 Total funds HK\$
於二零一三年四月一日	At April 1, 2013	12,496,267.36	34,800,000.00	47,296,267.36
本年度盈餘	Surplus for the year	608,273.43	--	608,273.43
本年度其他全面收益	Other comprehensive income for the year	--	--	--
本年度全面收益總額	Total comprehensive income for the year	608,273.43	--	608,273.43
於二零一四年三月三十一日	At March 31, 2014	13,104,540.79	34,800,000.00	47,904,540.79
本年度盈餘	Surplus for the year	7,655,556.16	--	7,655,556.16
本年度其他全面收益	Other comprehensive income for the year	--	--	--
本年度全面收益總額	Total comprehensive income for the year	7,655,556.16	--	7,655,556.16
於二零一五年三月三十一日	At March 31, 2015	20,760,096.95	34,800,000.00	55,560,096.95

購置物業基金是用作購置本聯盟辦公物業。

The contributions to land and buildings fund are for the purchase of the Alliance's office premises.

第12至29頁的附註為本財務報表的整體部份。

The notes on pages 12 to 29 are an integral part of these financial statements.

民主建港協進聯盟

DEMOCRATIC ALLIANCE FOR THE BETTERMENT AND PROGRESS OF HONG KONG

現金流量表

STATEMENT OF CASH FLOWS

截至二零一五年三月三十一日止年度

FOR THE YEAR ENDED MARCH 31, 2015

		附註 Note	2015 HK\$	2014 HK\$
經營活動現金流量	Cash flows from operating activities			
本年度盈餘	Surplus for the year		7,655,556.16	608,273.43
調整:	Adjustments for:			
折舊	Depreciation	(8)	1,761,231.98	1,867,446.48
利息收入	Interest received		(2,662.27)	(1,229.69)
未計營運資金變動前之 經營現金流量	Operating cash flow before movements in working capital changes		9,414,125.87	2,474,490.22
租金及其他按金增加	Increase in rental and sundry deposits		(36,446.00)	(72,363.20)
其他應收款項及預付款 增加	Increase in other receivable and prepayments		(255,417.70)	(225,091.00)
應付款項及應付費用 增加/(減少)	Increase / (Decrease) in accounts payable and accruals		309,700.00	(42,222.98)
預收款項減少	Decrease in receipts in advance		(12,481,900.00)	(507,500.00)
來自經營業務之現金 (流出)/流入淨額	Net cash (used in) / generated from operating activities		<u>(3,049,937.83)</u>	<u>1,627,313.04</u>
投資活動現金流量	Cash flows from investing activities			
購入物業、設備及器材	Purchase of property, plant and equipment	(8)	(643,778.00)	(1,443,934.76)
收回關聯方款項	Repayment from a related party		1,200,000.00	--
利息收入	Interest received		2,662.27	1,229.69
來自投資業務之現金 流入/(流出)淨額	Net cash generated from / (used in) investing activities		<u>558,884.27</u>	<u>(1,442,705.07)</u>
融資業務之現金流量	Cash flows from financing activities			
來自融資業務之現金 流出淨額	Net cash used in financing activities		<u>--</u>	<u>--</u>
現金及現金等價物 (減少)/增加淨額	Net (decrease) / increase in cash and cash equivalents		(2,491,053.56)	184,607.97
年初之現金及 現金等價物	Cash and cash equivalents at beginning of the year		<u>18,016,829.12</u>	<u>17,832,221.15</u>
年終之現金及 現金等價物	Cash and cash equivalents at end of the year	(11)	<u>15,525,775.56</u>	<u>18,016,829.12</u>

第12至29頁的附註為本財務報表的整體部份。

The notes on pages 12 to 29 are an integral part of these financial statements.

民主建港協進聯盟

DEMOCRATIC ALLIANCE FOR THE BETTERMENT AND PROGRESS OF HONG KONG

財務報表附註

NOTES TO THE FINANCIAL STATEMENTS

截至二零一五年三月三十一日止年度

FOR THE YEAR ENDED MARCH 31, 2015

1. 一般資料

民主建港協進聯盟(「本聯盟」)是一間沒有股本的擔保有限公司，其每名成員之負債上限為港幣二十元。其註冊辦事處之地址為香港北角英皇道83號聯合出版大廈15樓。

本聯盟之主要業務為接受會費收入及捐款，收入用作促進及鼓勵學習及教育、參與政治及改善香港的社會福利。

2. 應用新訂及經修訂香港財務報告準則

本年度，本聯盟已採納多項於二零一四年四月一日起會計期間生效由香港會計師公會頒佈的新增及經修訂準則、修訂本及詮釋(「新增及經修訂香港財務報告準則」)。採納新增及經修訂香港財務報告準則之影響詳述如下。

香港財務報告準則第10號、
香港財務報告準則第12號及
香港會計準則第27號(修訂本)
香港會計準則第32號(修訂本)
香港會計準則第36號(修訂本)
香港會計準則第39號(修訂本)
香港(國際財務報告詮釋委員會)第21號

投資實體

金融工具:呈列-財務資產及財務負債之抵銷
非財務資產之可收回金額披露
衍生工具之債務變更及對沖會計之延續
徵費

於本年度應用上述新訂及經修訂香港財務申報準則並無對本聯盟於本年度及過往年度之財務表現及狀況之披露事項造成重大影響。

2. Application of new and revised Hong Kong Financial Reporting Standards

In the current year, the Alliance has applied the following new and revised HKFRSs issued by the Hong Kong Institute of Certified Public Accountants.

Amendments to HKFRS 10, 12 and
HKAS27 (2011)

Amendments to HKAS 32

Amendments to HKAS 36

Amendments to HKAS 39

HK(IFRIC) 21

Investment entities

Financial instruments:

Presentation - Offsetting Financial Assets and
Financial Liabilities

Recoverable amount disclosures for non-financial assets

Novation of derivatives and continuation of hedge accounting

Levies

The application of the above new and revised HKFRSs in the current year has had no material effect on the Alliance's financial performance and positions for the current and prior years and/or the disclosures set out in the financial statements.

3. 主要會計政策概要(續)

本財務報表乃按照所有適用香港財務報告準則(「香港財務報告準則」)編製,包括香港會計師公會(「香港會計師公會」)頒佈之所有適用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、香港公認會計原則及香港公司條例之披露規定。本財務報表按照歷史成本基準編製。本聯盟採納之重大會計政策概要載於下文。

a) 編製基準

根據香港財務報告準則,財務報告之編製須作出若干關鍵假設及估計。同時,在應用會計政策之過程中,需要管理層運用其判斷。涉及關鍵判斷之範疇,以及假設及估計對該等財務報告而言屬重大之範疇,於財務報告附註4披露。

b) 物業、設備及器材

物業、設備及器材乃按原值減其後的累計折舊及累計減值虧損入賬。

物業、設備及器材之折舊乃根據其原值減除估計剩餘價值後。其每年折舊率如下:

土地	直線法在租期內攤銷
樓宇	2.5% 直線法計算
設備	20% 按遞減法計算
傢俬裝置	20% 按遞減法計算
汽車	20% 按遞減法計算

3. Summary of significant accounting policies (Continued)

The 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"), accounting principles generally accepted in Hong Kong and the disclosure requirements of the Hong Kong Companies Ordinance. They have been prepared under the historical cost convention. A summary of the significant accounting policies adopted by the Alliance is set out below.

a) Basis of preparation of the financial statements

The preparation of financial statements in conformity with HKFRSs requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Alliance's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in Note 4.

b) Property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided to write off the cost of items of property, plant and equipment over their estimated useful lives and after taking into account their estimated residual value, at the following rates per annum:

Leasehold land	Over the lease term
Buildings	2.5% on straight-line basis
Equipment	20% on reducing balance basis
Furniture and fixtures	20% on reducing balance basis
Motor vehicles	20% on reducing balance basis

3. 主要會計政策概要(續)

c) 現金及現金等價物

現金及現金等價物包括銀行存款及現金、銀行存款以及原定到期日為三個月或以下可隨時轉換為已知金額的現金且涉及的價值變動風險不屬重大的其他短期高流動性投資。

d) 退休福利成本

強制性公積金計劃之供款乃於僱員提供服務而符合領取供款資格時作為開支扣除。

e) 收益確認

認捐之款項以現金籌得及實際收到之捐款計算，包括所有截至結算日收到之數目。

年度會費在會籍生效期按直線法確認入帳。

活動及興趣班收入於完成服務時確認入帳。

利息收入根據本金結餘及實際利率法按時間比例確認入帳。

f) 租賃

當租約之條款實質上將所有權所產生之絕大部份風險及回報轉移至承租人，該等租約被分類為融資租約。所有其他租約被分類為經營租約。

本聯盟作為承租人

經營租約之應付租金於有關租期內按直線法自收支表扣除。作為訂立經營租約優惠之已收及應收利益亦於租期內以直線法確認為租金開支扣減項目。

3. Summary of significant accounting policies (Continued)

c) Cash and cash equivalents

Cash and cash equivalents include cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value.

d) Retirement benefit costs

Payments to the Mandatory Provident Fund Scheme are charged as expenses when employees have rendered service entitling them to the contributions.

e) Revenue recognition

Income from donations is recognised when cash is received and includes all sums received up to the reporting date.

Annual subscription fees are recognized on a straight-line basis over the subscription period.

Revenue from activities and interest courses is recognised upon completion of services provided.

Interest income is recognized on a time basis by reference to the principal outstanding and the effective interest rate applicable.

f) Leases

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

The Alliance as lessee

Rentals payable under operating leases are charged to income and expenditure account on a straight-line basis over the term of the relevant lease. Benefits received and receivable as an incentive to enter into an operating lease are recognised as a reduction of rental expense over the lease term on a straight-line basis.

3. 主要會計政策概要(續)

g) 關連人士

(a) 如某人士符合下列條件，該人士或該人士之直系親屬即與本聯盟有關連：

- (i) 控制本聯盟；
- (ii) 對本聯盟具有共同控制能力或重大影響力或具有重大投票權；或
- (iii) 為本聯盟的主要管理人員之成員。

(b) 如以下任何一項條件適用，某實體即與本聯盟有關連：

- (i) 該實體是以本聯盟或與本聯盟有關連之實體之僱員為受益人之退休福利計劃。
- (ii) 該實體受(a)項所述人士控制或共同控制。
- (iii) (a)(i)項所述人士對該實體具有重大投票權。

h) 借貸成本

除因收購，建造或生產(即須經一段長時間方可達致原訂用途或出售之資產)而產生之借貸成本，將撥充作為有關資產之部份資本外，所有借貸成本一經發生按其有關時間反映在收支表中。

i) 金融工具

當本聯盟成為工具訂約條文之訂約方時，財務資產及財務負債於財務狀況表確認。財務資產及財務負債初步按公平值計算。因收購或發行財務資產及財務負債(按公平值計入收益之財務資產及財務負債除外)而直接應佔之交易成本於初步確認時，按適用情況加入或扣自該項財務資產及財務負債之公平值。因收購按公平值計入損益之財務資產及財務負債而直接應佔之交易成本即時於收支表確認。

財務資產

本聯盟之財務資產分類為貸款及應收款項。所有正常購買或銷售之金融資產，按交易日之基準確認及取消確認。正常購買或銷售是指按照市場規定或慣例須在一段期限內進行資產交付之財務資產買賣。

3. Summary of significant accounting policies (Continued)

g) Related parties

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

- (i) has control over the Alliance;
- (ii) has joint control or significant influence over the Alliance or has significant voting power in it; or
- (iii) is a member of the key management personnel of the Alliance.

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

- (i) the entity is a post-employment benefit plan for the benefit of employees of either the Alliance or an entity related to the Alliance.
- (ii) the entity is controlled or jointly controlled by a person identified in (a).
- (iii) a person identified in (a)(i) has significant voting power in the entity.

h) Borrowing costs

Borrowing costs that are directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial period of time to get ready for its intended use or sale are capitalised as part of cost of that asset. All other borrowing costs are charged to the income and expenditure account in the year in which they are incurred.

i) Financial instruments

Financial assets and financial liabilities are recognised when the Alliance becomes a party to the contractual provisions of the instruments. Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities (other than financial assets and financial liabilities at fair value through profit or loss) are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition. Transaction costs directly attributable to the acquisition of financial assets or financial liabilities at fair value through profit or loss are recognised immediately in income and expenditure account.

Financial assets

The Alliance's financial assets are classified as loans and receivables. All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

3. 主要會計政策概要(續)

i) 金融工具(續)

財務資產(續)

實際利率法

實際利率法是一種計算財務資產攤銷成本與分派利息收入到相關期間之方法。實際利息率是以精確估計財務資產可使用年期或(如適用)更短期間估計未來現金收入(包括所有在時點支付之費用,或者實際利率整體之收入、交易成本或者其他溢價或折價)之折現比率。

債務工具的收入乃按實際利率基準確認,惟分類為透過損益按公允值列賬的財務資產的利息收入乃計入淨損益。

貸款及應收款項

貸款及應收賬款為在活躍市場上並無報價而具有固定或待付之非衍生財務資產。於初次確認後,貸款及應收賬款(包括其他應收賬款,銀行結餘及現金)以實際利率法按攤銷成本減任何已識別減值虧損列賬(請參閱下文有關財務資產減值之會計政策)。

財務資產減值

財務資產於報告期間結束當日獲評估是否存有減值跡象。倘出現客觀證據,即因財務資產初步確認後產生之一項或多項事件,財務資產估計未來現金流量受到影響,則財務資產列作減值。

減值之客觀證據可包括:

- 發行人或對方出現重大財政困難;或
- 未能繳付或延遲償還利息或本金;或
- 借款人有可能面臨破產或財務重組。

3. Summary of significant accounting policies (Continued)

i) Financial instruments (Continued)

Financial assets (Continued)

Effective interest method

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees on points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the debt instrument, or, where appropriate, a shorter period to the net carrying amount on initial recognition.

Income is recognised on an effective interest basis for debt instruments other than those financial assets classified as financial assets at fair value through profit or loss.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. At end of each reporting period subsequent to initial recognition, loans and receivables (including others receivable, bank balances and cash) are carried at amortised cost using the effective interest method, less any identified impairment losses (see accounting policy on impairment of financial assets below).

Impairment of financial assets

Financial assets are assessed for indicators of impairment at the end of the reporting period. Financial assets are impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows of the investment have been affected.

Objective evidence of impairment could include:

- significant financial difficulty of the issuer or counterparty; or
- default or delinquency in interest or principal payments; or
- it becoming probable that the borrower will enter bankruptcy or financial re-organisation.

3. 主要會計政策概要(續)

i) 金融工具(續)

財務資產(續)

財務資產減值(續)

就若干類別的財務資產(如貿易應收賬款)而言,估定不會單獨作出減值的資產會於其後彙集一併評估減值。應收賬款組合出現減值的客觀證據包括本聯盟過往收款經驗、組合內逾期超過平均信貸期之還款數目上升、國家或地區經濟狀況出現明顯變動導致應收賬款未能償還。

就按已攤銷成本計值的財務資產而言,減值虧損是以資產的賬面值與估計未來現金流量的現值(以財務資產的原始實際利率折現)間的差額計算。

與所有財務資產有關之減值虧損會直接於財務資產之賬面值扣減,惟貿易應收賬款除外,其賬面值會透過撥備賬作出扣減。撥備賬內之賬面值變動會於收支確認。當該等款項被視為不可收回時,其將於撥備賬內撇銷。如其後收回之前已撇銷之款項,則會計入收支。

對於按攤銷成本計算之財務資產而言,如日後減值虧損金額減少,而該減少可客觀地與確認減值虧損後發生的事項相關,以往確認的減值虧損則透過收支撥回,惟須資產賬面值於減值撥回日期不超過倘並無確認減值而原有之攤銷成本。

財務負債

由本聯盟發行之財務負債按所訂立之合約安排內容,以及財務負債之定義而分類。

財務負債包括其後以實際利率法按攤銷成本計量之貿易及其他應付賬款、預收款項及銀行借貸。

3. Summary of significant accounting policies (Continued)

i) Financial instruments (Continued)

Financial assets (Continued)

Impairment of financial assets (Continued)

For certain categories of financial asset, such as trade receivables, assets that are assessed not to be impaired individually are assessed for impairment on a collective basis. Objective evidence of impairment for a portfolio of receivables could include the Alliance's past experience of collecting payments, an increase in the number of delayed payments in the portfolio past the credit period, as well as observable changes in national or local economic conditions that correlate with default on receivables.

For financial assets carried at amortised cost, the amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate.

The carrying amount of the financial asset is reduced by the impairment loss directly for all financial assets with the exception of trade receivables, where the carrying amount is reduced through the use of an allowance account. When a trade receivable is considered uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account. Changes in the carrying amount of the allowance account are recognised in income and expenditure account.

For financial assets measured at amortised cost, if, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed through income and expenditure to the extent that the carrying amount of the investment at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

Financial liabilities

Financial liabilities issued by the Alliance are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability.

The Alliance's financial liabilities (including accruals, receipts in advance, bank borrowings) are subsequently measured at amortised cost, using the effective interest rate method.

3. 主要會計政策概要(續)

i) 金融工具(續)

財務負債(續)

實際利率法

實際利率法是一種計算財務負債攤銷成本與分派利息支出到相關期間之方法。實際利率是以精確估計財務負債期間或(如適用)更短期間估計未來現金支出之折現比率。

利息支出乃按實際利率基準確認。

剔除確認

若從資產收取現金流量之權利已到期，或財務資產已轉讓及本聯盟已將其於金融資產擁有權之絕大部份風險及回報轉移，則財務資產將剔除確認。於剔除確認財務資產時，資產賬面值與已收及應收代價及已直接於收支表確認之累計盈餘或赤字之差額，將於收支中確認。

倘於有關合約之指定責任獲解除、註銷或到期時，則會剔除確認財務負債。剔除確認之財務負債賬面值與已付及應付代價之差額於收支中確認。

j) 有形資產減值

於報告期終，本聯盟會對其有形資產之賬面值進行核查，以確定是否有跡象顯示該等資產已發生減值虧損。如出現任何該等跡象，則估計資產之可收回數額，以釐定減值虧損幅度。如估計資產之可收回數額低於其賬面值，則將該資產之賬面值減低至其可收回數額。減值虧損即時確認為支出。

假若減值虧損於其後撥回，該資產之賬面值增加至其可收回數額之重新估計值，惟增加後之賬面值不能超過該資產過往年度若無已確認減值虧損之賬面值。減值虧損之撥回即時確認為收入。

3. Summary of significant accounting policies (Continued)

i) Financial instruments (Continued)

Financial liabilities (Continued)

Effective interest method

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or, where appropriate, a shorter period.

Interest expense is recognised on an effective interest basis.

Derecognition

Financial assets are derecognised when the rights to receive cash flows from the assets expire, or the financial assets are transferred and the Alliance has transferred substantially all the risks and rewards of ownership of the financial assets. On derecognition of a financial asset, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in income and expenditure. If the Alliance retains substantially all the risks and rewards of ownership of the transferred assets (including discounted trade receivables with insurance coverage and discounted bills), the Alliance continues to recognise the financial asset and recognise a collateralised borrowing for proceeds received.

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 or payable is recognised in income and expenditure account.

j) Impairment of tangible assets

At the end of the reporting period, the Alliance reviews the carrying amounts of its tangible assets 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. If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised as an expenditure immediately.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income immediately.

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4. 重大會計估計及判斷

估計及判斷乃根據過往經驗及其他因素持續進行評估，該等因素包括在若干情況下對未來事項之合理預測。

本聯盟對未來作出估計及假設，而就此得出之會計估計在定義上與有關實際結果不盡相同。下文討論有相當大機會導致下一財政年度資產及負債賬面值須作出重大調整之估算和假設。

a) 固定資產之可使用年期

本聯盟固定資產之可使用年期被定義為本聯盟預期可使用之整個期間。該估計乃根據性質及功能相似之物業、設備及器材實際使用年期之過往經驗而作出。倘可使用年期較之前之估計年期為短，則管理層會提高折舊開支，及其將已報廢或出售的資產撇銷或撇減。實際經營年期可能不同於估計可使用年期；及實際餘值可能不同於估計餘值。定期審閱可能導致折舊年期及剩餘價值出現變動，並導致未來期間產生折舊開支。

b) 物業、設備及器材之減值

當有事件出現或情況變動顯示賬面值可能無法收回時，須就物業、設備及器材進行減值檢討。可收回金額根據使用價值計算或市值而釐定。在釐定使用價值時，資產所產生之預期日後現金流量會貼現至其現值，因而需要對相關項目作出重大判斷。

5. 聯盟委員薪酬

聯盟於本年度並沒有支付或應付委員之酬金。(2014年:無)

4. Critical accounting estimates and judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Alliance makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

a) Useful lives of fixed assets

Useful lives of the Alliance's fixed assets are defined as the period over which they are expected to be available for use by the Alliance. This estimate is based on the historical experience of the actual useful lives of property, plant and equipment of similar nature and functions. Management will increase the depreciation charge where useful lives are less than previously estimated lives, and it will write off or write down the assets that have been abandoned or sold. Actual economic lives may differ from estimated useful lives; and actual residual values may differ from estimated residual values. Periodic review could result in a change in depreciation lives and residual values and therefore depreciation expense in future periods.

b) Impairment on property, plant and equipment

Property, plant and equipment are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. The recoverable amounts are determined based on value-in-use calculations or market valuations. In determining the value in use, expected cash flows generated by the asset are discounted to their present values.

5. Committee members' remuneration

No emoluments have been paid or are payable to the committee members for their services rendered during the year. (2014:Nil)

6. 本年度盈餘

本年度盈餘經扣除/(計入)
下列項目：

員工成本

- 薪金、工資及其他福利
- 員工退休福利計劃供款

折舊

經營租賃租金支出

- 土地和樓宇

銀行利息收入

利息收入總額

6. Surplus for the year

Surplus for the year is arrived at after charging / (crediting):

Staff costs

- Salaries, wages and other benefits
- Provident funds contributions

Depreciation

Operating lease rental for

land and buildings

Interest income from banks

Total interest income

2015
HK\$2014
HK\$

47,361,116.09	46,079,128.92
3,923,129.44	3,700,541.03
51,284,245.53	49,779,669.95
1,761,231.98	1,867,446.48
5,358,966.41	4,822,026.93
(2,662.27)	(1,229.69)
(2,662.27)	(1,229.69)

7. 稅項

根據香港稅務條例第24(1)
條，本聯盟可豁免香港稅
項。

7. Taxation

The Alliance is exempted from Hong Kong tax under Section 24(1) of the Hong Kong Inland Revenue Ordinance.

8. 物業、設備及器材

8. Property, plant and equipment

	土地及樓宇 Leasehold land and buildings HK\$	設備 Equipment HK\$	傢俬裝置 Furniture and fixtures HK\$	汽車 Motor vehicles HK\$	總計 Total HK\$	
成本：	Cost:					
於二零一三年四月一日	At April 1, 2013	37,768,085.00	10,989,919.92	13,832,674.20	--	62,590,679.12
添置	Additions	--	676,878.00	400,007.00	367,049.76	1,443,934.76
於二零一四年三月三十一日	At March 31, 2014	37,768,085.00	11,666,797.92	14,232,681.20	367,049.76	64,034,613.88
添置	Additions	--	312,518.00	331,260.00	--	643,778.00
於二零一五年三月三十一日	At March 31, 2015	37,768,085.00	11,979,315.92	14,563,941.20	367,049.76	64,678,391.88
累計折舊：	Accumulated depreciation:					
於二零一三年四月一日	At April 1, 2013	3,054,426.60	8,601,063.98	10,690,063.15	--	22,345,553.73
本年折舊	Charge for the year	509,071.10	613,146.79	708,523.61	36,704.98	1,867,446.48
於二零一四年三月三十一日	At March 31, 2014	3,563,497.70	9,214,210.77	11,398,586.76	36,704.98	24,213,000.21
本年折舊	Charge for the year	509,071.10	553,021.03	633,070.89	66,068.96	1,761,231.98
於二零一五年三月三十一日	At March 31, 2015	4,072,568.80	9,767,231.80	12,031,657.65	102,773.94	25,974,232.19
賬面淨值：	Net book value:					
於二零一五年三月三十一日	At March 31, 2015	33,695,516.20	2,212,084.12	2,532,283.55	264,275.82	38,704,159.69
於二零一四年三月三十一日	At March 31, 2014	34,204,587.30	2,452,587.15	2,834,094.44	330,344.78	39,821,613.67

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8. 物業、設備及器材(續)
土地位於香港以長期租約持有(50年以上)。

9. 應收關聯方款項
應收香江工商專業服務中心有限公司款項為無抵押、免息及沒有固定之還款期。張國鈞及黃建源於該公司有股份之權益。該公司之業務是為幫助香港中小企業及專業服務機構進軍內地市場。

10. 總基金

於二零一三年四月一日
本年度盈餘
於二零一四年三月三十一日
本年度盈餘
於二零一五年三月三十一日

8. Property, plant and equipment (Continued)
The leasehold land is situated in Hong Kong under long lease (over 50 years).

9. Amount due from a related party
The amount due from Heungkong Business And Professional Services Centre Limited is unsecured, interest free and has no fixed terms of repayment, in which Cheung Kwok Kwan and Wong Kine Yuen have beneficial interests. The principal activity of the related party is to assist the small and medium-sized entity and professional servicing entity into the PRC market.

10. Total funds

	儲備金 General fund HK\$	購置物業基金 Contributions to land and buildings fund HK\$	總基金 Total funds HK\$
At April 1, 2013	12,496,267.36	34,800,000.00	47,296,267.36
Surplus for the year	608,273.43	--	608,273.43
At March 31, 2014	13,104,540.79	34,800,000.00	47,904,540.79
Surplus for the year	7,655,556.16	--	7,655,556.16
At March 31, 2015	20,760,096.95	34,800,000.00	55,560,096.95

11. 現金及現金等價物
支部銀行來往戶口

東區支部
南區支部
中西區支部
灣仔支部
觀塘支部
黃大仙支部
九龍城支部
深水埗支部
油尖旺支部
葵青支部
荃灣支部
元朗支部
屯門支部
北區支部
沙田支部
大埔支部
西貢及將軍澳支部
離島支部

11. Cash and cash equivalents
Bank current accounts with branches

	2015 HK\$	2014 HK\$
DAB - Eastern	11,455.72	627.63
DAB - Southern	3,954.80	1,513.30
DAB - Central & Western	10,870.97	6,492.57
DAB - Wan Chai	4,085.31	87.84
DAB - Kwun Tong	13,622.90	4,459.81
DAB - Wong Tai Sin	4,375.60	10,689.45
DAB - Kowloon City	3,756.56	3,120.81
DAB - Sham Shui Po	7,727.98	1,247.36
DAB - Yau Tsim Mong	4,139.00	8,195.51
DAB - Kwai Tsing	1,382.86	10,548.62
DAB - Tsuen Wan	5,318.76	5,977.92
DAB - Yuen Long	1,028.66	5,664.20
DAB - Tuen Mun	4,615.20	5,012.78
DAB - Northern	4,768.79	1,845.07
DAB - Sha Tin	2,431.50	9,365.37
DAB - Tai Po	529.81	4,717.70
DAB - Sai Kung & Tseung Kwan O	2,875.42	4,014.16
DAB - Islands	24,755.82	16,415.52
	111,695.66	99,995.62

11. 現金及現金等價物(續)

11. Cash and cash equivalents (Continued)

		2015 HK\$	2014 HK\$
往來戶口	Current accounts	1,602,385.60	1,583,420.13
儲蓄戶口	Savings accounts	13,784,403.50	16,303,508.67
		<u>15,386,789.10</u>	<u>17,886,928.80</u>
銀行存款	<u>Cash at banks</u>	15,498,484.76	17,986,924.42
現金	<u>Cash in hand</u>	27,290.80	29,904.70
於財務狀況表之現金 及現金等價物	Cash and cash equivalents in the statement of financial position	<u>15,525,775.56</u>	<u>18,016,829.12</u>
於現金流量表之現金 及現金等價物	Cash and cash equivalents in the statement of cash flows	<u>15,525,775.56</u>	<u>18,016,829.12</u>

12. 經營租賃安排

12. Operating lease arrangements

作為承租人

As lessee

於結算日，本聯盟根據不可撤銷經營租約就租賃樓宇及電腦網絡之未來最低租約付款之承擔如下：

At the end of the reporting period, the Alliance had commitments for future minimum lease payments for rented premises and computer networks under non-cancellable operating leases which fall due as follows:

		2015 HK\$	2014 HK\$
一年內	Within one year	3,800,351.81	3,659,756.00
第二年至第五年(包括首尾兩年)	In the second to fifth year inclusive	1,520,800.00	2,079,431.81
五年後	After five years	--	--
		<u>5,321,151.81</u>	<u>5,739,187.81</u>

13. 金融工具

13. Financial instruments

本聯盟各類財務資產分類

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

		貸款及 應收賬款 Loans and receivables HK\$	合計 Total HK\$
於二零一五年三月三十一日	At March 31, 2015		
租金及其他按金	Rental and sundry deposits	1,193,454.00	1,193,454.00
其他應收款項及預付款	Other receivable and prepayments	666,407.70	666,407.70
應收關聯方款項(附註9)	Amount due from a related party (note 9)	--	--
現金及現金等價物(附註11)	Cash and cash equivalents (note 11)	<u>15,525,775.56</u>	<u>15,525,775.56</u>
		<u>17,385,637.26</u>	<u>17,385,637.26</u>

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13. 金融工具 (續)

本聯盟各類財務資產分類如下
(續) :

於二零一四年三月三十一日

租金及其他按金
其他應收款項及預付款
應收關聯方款項(附註9)

現金及現金等價物(附註11)

13. Financial instruments (Continued)

The Alliance has classified its financial assets in the following categories (Continued):

At March 31, 2014

Rental and sundry deposits	1,157,008.00	1,157,008.00
Other receivable and prepayment	410,990.00	410,990.00
Amount due from a related party (note 9)	1,200,000.00	1,200,000.00
Cash and cash equivalents (note 11)	18,016,829.12	18,016,829.12
	<u>20,784,827.12</u>	<u>20,784,827.12</u>

本聯盟各類財務負債分類如下 :

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

以攤餘成本計量
的財務負債

Financial liabilities at amortised cost HK\$	合計 Total HK\$
--	---------------------

於二零一五年三月三十一日

應付款項及應付費用
預收款項

At March 31, 2015

Accounts payable and accruals	504,800.00	504,800.00
Receipts in advance	24,900.00	24,900.00
	<u>529,700.00</u>	<u>529,700.00</u>

於二零一四年三月三十一日

應付款項及應付費用
預收款項

At March 31, 2014

Accounts payable and accruals	195,100.00	195,100.00
Receipts in advance	12,506,800.00	12,506,800.00
	<u>12,701,900.00</u>	<u>12,701,900.00</u>

本聯盟一般運作過程及金融工具所產生之主要風險有信貸風險、流動資金風險及市場風險(包括外匯風險、公平值利率風險及現金流量利率風險)。本聯盟之整體風險管理主要在於為求盡量減低對本聯盟財務表現及狀況之潛在不利影響。

The Alliance is exposed to credit risk, liquidity risk and market risk (including foreign currency risk, fair value interest rate risk and cash flow interest rate risk) arising in the normal course of its operation and financial instruments. The Alliance's risk management objectives, policies and processes mainly focus on minimizing the potential adverse effects of these risks on its financial performance and position by closely monitoring the individual exposure.

信貸風險

本聯盟承受信貸風險主要來自現金及現金等價物及應收款項。信貸風險來自倘對方未能履行彼等之承擔導致本聯盟蒙受財政損失。根據既定的信貸政策,該等信貸風險會被持續密切地監察。就此而言,本聯盟委員認為本聯盟之信貸風險已充分地監控。

Credit risk

The credit risk of the Alliance mainly arises from cash and cash equivalents and account receivables. Credit risk arises from the possibility that the counterparty to a transaction is unwilling or unable to fulfill its obligation with the results that the Alliance thereby suffers financial loss. The exposures to these credit risks are closely monitored on an ongoing basis by established credit policies. In this regards, the committee members of the Alliance consider that the Alliance's credit risk is adequately monitored.

13. 金融工具 (續)

信貸風險 (續)

現金及現金等價物之信貸風險有限，因為對方均為信譽良好之銀行。

定量數據摘要

租金及其他按金

其他應收款項及預付款

應收關聯方款項(附註9)

現金及現金等價物(附註11)

13. Financial instruments (Continued)

Credit risk (Continued)

The credit risk on cash and cash equivalents is limited because the counterparties are banks with good reputation.

Summary quantitative data:

	2015 HK\$	2014 HK\$
Rental and sundry deposits	1,193,454.00	1,157,008.00
Other receivable and prepayments	666,407.70	410,990.00
Amount due from a related party (note 9)	--	1,200,000.00
Cash and cash equivalents (note 11)	15,525,775.56	18,016,829.12
	<u>17,385,637.26</u>	<u>20,784,827.12</u>

於二零一五年三月三十一日，本聯盟並沒有集中之信貸風險及已逾期之應收款，應收賬款及其他應收款之賬面值代表本聯盟就財務資產而面對之最大信貸風險。

At March 31, 2015, the Alliance has no concentration of risk and overdue receivables and the maximum exposure to credit risk is represented by the carrying amount of each financial asset.

流動資金風險

本聯盟之流動資金風險主要來自財務負債。本聯盟的政策是定期監控現時和預期的流動資金的需求，確保有充足的現金以滿足短期及較長期的資金需求。

Liquidity risk

The Alliance is exposed to liquidity risk on financial liabilities. The Alliance's policy is to regularly monitor current and expected liquidity requirements to ensure that it maintains sufficient reserves of cash to meet its liquidity requirements in the short and longer term.

定量數據摘要:

Summary quantitative data:

	一年以內 到期 Not later than 1 year HK\$	超過一年 但少於 五年內到期 Later than 1 year and not later than 5 years HK\$	超過五年 到期 More than 5 years HK\$	賬面值 Carrying amount HK\$
於二零一五年三月三十一日	At March 31, 2015			
應付款項及應付費用	504,800.00	--	--	504,800.00
	<u>504,800.00</u>	<u>--</u>	<u>--</u>	<u>504,800.00</u>

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13. 金融工具 (續)

流動資金風險 (續)

定量數據摘要:

13. Financial instruments (Continued)

Liquidity risk (Continued)

Summary quantitative data:

	一年以內 到期	超過一年 但少於 五年內到期 Later than 1 year and not later than 5 years HK\$	超過五年 到期 More than 5 years HK\$	賬面值 Carrying amount HK\$
於二零一四年三月三十一日	At March 31, 2014			
應付款項及應付費用	Accounts payable and accruals			
	195,100.00	--	--	195,100.00
	<u>195,100.00</u>	<u>--</u>	<u>--</u>	<u>195,100.00</u>

市場風險

利率風險

本聯盟沒有公平值利率風險。本聯盟承受現金流量利率風險主要來自銀行存款。

Market risk

Interest rate risk

The Alliance has no exposure on fair value interest rate risk. The Alliance has exposure on cash flow interest rate risk which is mainly arising from its deposits with banks.

本聯盟之政策是保持存款按浮動利率計息，以盡量減少公平值利率風險。

It is the Alliance's policy to keep its deposits at floating rate of interest so as to minimize the fair value interest rate risk.

定量數據摘要:

浮息金融資產

銀行結餘

淨計息資產

Summary quantitative data:

Floating-rate financial assets

Cash at banks

Net interest-bearing assets

	2015 HK\$	2014 HK\$
銀行結餘	13,784,403.50	16,303,508.67
淨計息資產	<u>13,784,403.50</u>	<u>16,303,508.67</u>

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13. 金融工具 (續)

市場風險 (續)

利率風險 (續)

敏感度分析

於二零一五年三月三十一日，如利率整體上調/下調一百點子，而所有其他不定因素維持不變，本聯盟之盈餘及基金會增加/減少港幣13,784元。

於二零一四年三月三十一日，如利率整體上調/下調一百點子，而所有其他不定因素維持不變，本聯盟之盈餘及基金會增加/減少港幣16,303元。

上述敏感度分析乃假設該利率變動已於結算日發生及已計入該日存在之相關金融工具之利率風險。利率變動代表管理層對該利率於直至下一個年度結算日止期間合理可能變動之估計。

分析乃根據二零一四年相同基準進行。

外匯風險

本聯盟極大部分交易均以港元結算，本聯盟須承受之外匯風險極低。

公平值

本聯盟委員認為於財務報表按攤銷成本列賬之財務資產及財務負債之賬面值與其公平值相若。

13. Financial instruments (Continued)

Market risk (Continued)

Interest rate risk (Continued)

Sensitivity analysis

At March 31, 2015, if interest rates had been 100 basis points higher/lower, with all other variables held constant, the Alliance's surplus for the year and general fund would have been HK\$13,784 higher/lower.

At March 31, 2014, if interest rates had been 100 basis points higher/lower, with all other variables held constant, the Alliance's surplus for the year and general fund would have been HK\$16,303 higher/lower.

The sensitivity analysis has been prepared with the assumption that the change in interest rates had occurred at the end of the reporting date and had been applied to the exposure to interest rate risk for the relevant financial instruments in existence at that date. The changes in interest rate represents management's assessment of a reasonably possible change in interest rates at that date over the period until the next reporting date.

The analysis is prepared on the same basis for 2014.

Foreign currency risk

The Alliance has no significant exposure to foreign currency risk as substantially all of the Alliance's transactions are denominated in Hong Kong dollars.

Fair value

The committee members of the Alliance consider that the carrying amounts of financial assets and financial liabilities recorded at amortised cost in the financial statements approximate their fair values.

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14. 資本管理

本聯盟是一間沒有股本的擔保有限公司。本聯盟資本來源自總基金。本聯盟之資本管理目的是要維持本聯盟能確保經營，並為會員提供支援及保障會員利益。

有關本年度與上年度本聯盟資本管理政策並無變動。本聯盟不受任何外部資本規定所規限。

14. Capital management

The Alliance is a company limited by guarantee and has no share capital. The Alliance considers its capital to be the total funds. The Alliance's primary objectives when managing its capital is to safeguard the Alliance's ability to continue as a going concern, so that it can continue to provide support and protect the interest of its members.

There has been no change in the Alliance's capital management practices as compared to prior year and the Alliance is not subject to any externally imposed capital requirements.

15. 核數師酬金

按照香港《公司條例》附表4第2部的規定而披露的本年度核數師酬金及開支如下：

15. Auditor's remuneration

Auditor's remuneration and expenses for the year disclosed pursuant to Part 2 of Schedule 4 of the Hong Kong Companies Ordinance are as follow:

	2015 HK\$	2014 HK\$
核數師酬金	30,000.00	29,000.00
核數師開支	--	--
	<u>30,000.00</u>	<u>29,000.00</u>

16. 關連交易

此年度之聯盟和有關各方發生的重大關聯方交易載列如下：

16. Related party transactions

Significant related party transactions which took place during the year between the Alliance and related parties are set out below:

	2015 HK\$	2014 HK\$
租賃費用支付予Right Contacts Enterprises Limited *	60,000.00	60,000.00

* 黃建源為該公司股東。

* in which Wong Kine Yuen is the shareholder.

* 收費由雙方協定。

* The charge was agreed by both parties.

本聯盟委員之酬金披露乃根據香港《公司條例》第383(1)條披露如下：

Committee members' remuneration disclosed pursuant to section 383(1) of the Hong Kong Companies Ordinance is as follow:

	2015 HK\$	2014 HK\$
委員費	--	--
退休福利	--	--
其他酬金	--	--
	<u>--</u>	<u>--</u>

與關聯方的結餘詳情載於此財務報表附註9。

Details of the balance with a related party are set out in note 9 to these financial statements.

17. 已經頒佈但尚未生效的新訂及經修訂香港財務報告準則

本聯盟並無提早採納以下已經頒佈但尚未生效的新準則、修訂及詮釋。本聯盟委員預料，採納此等準則、修訂及詮釋不會對本聯盟之營運業績及財務狀況構成重大影響。

香港財務報告準則第9號	財務工具 ⁵
香港財務報告準則第15號	客戶合約收益 ⁴
香港財務報告準則(修訂本)	香港財務報告準則二零一零年至二零一二年週期之年度改進 ²
香港財務報告準則(修訂本)	香港財務報告準則二零一一年至二零一三年週期之改進 ¹
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改進 ³
香港財務報告準則第10號及 香港財務報告準則第28號(修訂本)	投資者與其聯營公司或合營企業間資產出售或投入 ³
香港財務報告準則第10號， 香港財務報告準則第12號及 香港會計準則第28號(修訂本)	投資實體：應用綜合賬目之例外情況 ³
香港財務報告準則第11號(修訂本)	收購聯合經營權益之會計處理 ³
香港財務報告準則第14號(修訂本)	
香港會計準則第1號(修訂本)	披露計劃 ³
香港會計準則第16號及 香港會計準則第38號(修訂本)	釐清可接受之折舊及攤銷方法 ³
香港會計準則第16號及 香港會計準則第41號(修訂本)	監管遞延賬目 ³
香港會計準則第19號(修訂本)	農業：產花果植物 ³
香港會計準則第27號(修訂本)	定額福利計劃：僱員供款 ¹
	獨立財務報表之權益法 ³

¹ 於二零一四年七月一日或之後開始之年度期間生效。

² 於二零一四年七月一日或之後開始之年度期間生效，惟有限例子除外。

³ 於二零一六年一月一日或之後開始之年度期間生效。

⁴ 於二零一七年一月一日或之後開始之年度期間生效。

⁵ 於二零一八年一月一日或之後開始之年度期間生效。

17. Issued but not yet effective of New and Revised Hong Kong Financial Reporting Standards

The Alliance has not early applied the following new and revised standards, amendments and interpretations that have been issued but are not yet effective. The committee members of the Alliance anticipate that the application of these new and revised standards, amendments and interpretations will have no material impact on the Alliance's results of operations and financial position.

HKFRS 9	Financial instruments ⁵
HKFRS 15	Revenue from contracts with customers ⁴
Amendments to HKFRSs	Annual Improvements to HKFRSs 2010–2012 Cycle ²
Amendments to HKFRSs	Annual Improvements to HKFRSs 2011–2013 Cycle ¹
Amendments to HKFRSs	Annual Improvements to HKFRSs 2012–2014 Cycle ³

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17. Issued but not yet effective of New and Revised Hong Kong Financial Reporting Standards (Continued)

Amendments to HKFRS 10, and HKAS 28	Sale or contribution of assets between an investor and its associate or joint venture ³
Amendments to HKFRS 10, HKFRS 12 and HKAS 28	Investment Entities: Apply the consolidation exception ³
Amendments to HKFRS 11	Accounting for acquisitions of interests in joint operations ³
Amendments to HKFRS 14	Regulatory deferral account ³
Amendments to HKAS 1	Disclosure initiative ³
Amendments to HKAS 16 and HKAS 38	Clarification of acceptable methods of depreciation and amortisation ³
Amendments to HKAS 16 and HKAS 41	Agriculture: Bearer plants ³
Amendments to HKAS 19	Defined benefit plan: Employee contributions ¹
Amendments to HKAS 27	Equity method in separate financial statements ³

¹ Effective for annual periods beginning on or after July 1, 2014.

² Effective for annual periods beginning on or after July 1, 2014, with limited exceptions.

³ Effective for annual periods beginning on or after January 1, 2016.

⁴ Effective for annual periods beginning on or after January 1, 2017.

⁵ Effective for annual periods beginning on or after January 1, 2018.

18. 財務報表之批准

中央委員會於二零一五年十一月十一日批准及授權刊發第8頁至第29頁之財務報表。

18. Approval of financial statements

The financial statements on pages 8 to 29 were approved and authorised for issue by the Central Committee of the Alliance on November 11, 2015.