獨立監察警方處理投訴委員會
Independent Police Complaints Council

2023/24
工作報告 REPORT



帶動改變 共建互信
Driving Change, Building Trust Together

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監警會的抱負、使命及價值觀
Vision, Mission and Values of the IPCC

抱負 Vision

一個公平、公正、對公眾問責的投訴警察制度

A fair and impartial police complaints system accountable to the public

使命 Mission

確保對警方的投訴能公平公正、有效率、具透明度地處理，並對警隊工作提供改善建議，以提高服務質素及向公眾問責

Ensure police complaints are handled in a fair, impartial, effective and transparent manner, and advise on improvement to police procedures to enhance service quality and public accountability

價值觀 Values

- 獨立 Independence
- 公正 Impartiality
- 誠信 Integrity



主席前言
Chairman's Foreword



王沛詩女士，SBS, JP
Ms Priscilla WONG Pui-sze, SBS, JP

獨立監察警方處理投訴委員會（監警會）自2009年成為法定機構以來，一直秉持公平公正的原則審核每宗投訴個案。去年的《工作報告》已提及整體投訴數字將隨着社會全面復常會有所回升。本年度的投訴數字正反映了這個趨勢，警務人員與廣大市民的接觸面增多，因日常警務工作而衍生的投訴數字也有所增加。在2023/24年度，監警會合共通過2,318項投訴指控，較上年度增加5%，主要涉及交通執法、截停搜查、處理街頭糾紛等。

本年度的投訴指控大部分均屬性質輕微（包括態度欠佳和疏忽職守），共有2,157項，佔指控總數逾93%。屬嚴重指控（包括毆打、濫用職權、恐嚇和捏造證據）有159項，較上年度的242項下跌超過三成；經全面調查後，其中一項涉及濫用職權的指控「獲證明屬實」。

Since the establishment of the Independent Police Complaints Council (IPCC) as a statutory body in 2009, the Council has upheld the principle of fairness and impartiality in examining each and every complaint. In last year's Report, a rebound in the overall number of complaints as the society returns to normalcy was anticipated. The anticipation has been echoed by the actual number of complaints this year. With increased interaction between the police and the public, the number of complaints arising from performing daily policing duties has risen accordingly. In 2023/24, the Council endorsed a total of 2,318 allegations, a 5% increase from the previous year. These complaints mainly involved traffic enforcement, stop-and-search and handling of street disputes, etc.

In this reporting period, a majority of allegations were minor in nature (including "Improper Manner" and "Neglect of Duty"), totalling 2,157 counts and accounting for over 93% of all allegations. The other 159 allegations were of a serious nature (including "Assault", "Unnecessary Use of Authority", "Threat" and "Fabrication of Evidence"), representing a decrease of more than 30% as compared to 242 allegations in the preceding year. After full investigation, one count of "Unnecessary Use of Authority" was classified as "Substantiated".

自我擔任主席以來，監警會繼續公平處理每宗投訴，並在審核過程中找出警隊可作改善的地方，以減少不必要的投訴，彰顯投訴制度力求公平且力臻至善的精神。報告期內，會方共提出20項服務質素改善建議（改善建議）。除了涵蓋交通執法、羈留人士處理、警隊設備等方面，監警會亦因應轉數快等網上系統愈趨普及而令網上騙案數字提升，建議警方加強培訓，協助前線人員迅速及有效地評估網上錯誤轉賬的案件是否涉及刑事成分，及時採取行動以保障廣大市民的財產。監警會的改善建議亦顧及社會上不同群體的需要。其中一項建議旨在提升警務人員辨識精神上無行為能力人士的敏感度，另外會方亦建議應以錄影會面方式為視障人士錄取口供，進一步保障有不同需要人士的權益。

Since I took up IPCC chairmanship, the Council has continued to handle each complaint in a fair manner and in the vetting process, identify areas for improvement within the police force to reduce unnecessary complaints, in pursuit of impartiality and excellence in the complaints system. During the reporting period, the Council proposed a total of 20 Service Quality Improvement Initiatives (SQIIs), covering traffic enforcement, handling of detained persons, police equipment, etc. In view of the growing number of online fraud cases stemming from the increasing popularity of online payments such as the Faster Payment System (FPS), the Council has recommended the police strengthen their training to help frontline officers swiftly and effectively assess whether cases of mis-transfer of money contain any criminal elements, and take timely action to protect the property of members of the public. The SQIIs proposed by the Council also address the needs of various groups in our society. One recommendation aims to enhance police officers' sensitivity towards identifying mentally incapacitated persons. Additionally, the Council recommends that the police should take statements from visually impaired persons by way of video-recorded interviews. These recommendations further protect the rights of people with different needs.

持續與投訴警察課商討如何提升處理投訴機制的成效，是監警會過去一年的其中一項重點工作。今年，雙方正式落實精簡「透過簡便方式解決投訴」的工作流程，成功加快處理輕微投訴，提升整體投訴處理的效率，令投訴制度的運作更加順暢。目前，每宗「透過簡便方式解決投訴」個案的平均處理時間為77日，較以往近100日縮短超過兩成。在精簡流程後，兩層架構投訴警察機制不僅做到提速、提效，能盡快處理市民的不滿並加快調查的步伐，更能達致整體上的提質，將騰出的資源投放於需要深入調查的個案，以及跟進監警會向警方提出的改善建議 。

Over the past year, one of the IPCC's focuses has been engaging in ongoing discussions with the Complaints Against Police Office (CAPO) on ways to enhance the effectiveness of the complaints handling mechanism. This year, IPCC and CAPO have officially implemented the streamlined procedures for Informal Resolution (IR), which has successfully expedited the handling of minor complaints. The overall efficiency of complaints handling is enhanced and the operation of the complaints system gets smoother. At present, the average time for a complaint processed through IR is 77 days, representing a reduction of more than 20% as compared to 100 days before the streamlined procedures were implemented. The streamlined procedures have not only sped up the processing time of the two-tier police complaints system, but also made the system more effective by handling public grievances in the shortest time possible and expediting investigations. Furthermore, the streamlined procedures have allowed resources to be devoted to complaints that require extensive investigation, as well as to follow-up work on the SQIIs made by the Council to the police, attaining overall quality improvement of the complaints system.

社會不斷轉變，警方每日也要面對新挑戰，故此監警會着重與執法的前線人員深入交流，讓委員更能根據他們工作的實際情況，審核每宗投訴。會方留意到近年警隊既要執行一般日常警務，又要肩負打擊網上罪案的重任。隨着網絡騙案持續上升，更多市民向警方舉報騙案，公眾和警務人員的接觸增多，也增加了可能引致投訴的機會。有見及此，委員親身前往反詐騙協調中心和反詐騙聯合情報中心，實地

The police have been facing continuous challenges in our ever-changing society. Therefore, IPCC attaches great importance to in-depth engagement with frontline police officers, which assists Council Members to take into consideration actual policing work conditions when examining each complaint. IPCC has noted that the police have been shouldering the responsibility of combatting online crimes in recent years, in addition to performing daily policing duties. The rising number of online scams has prompted more members of the public to report deception cases to the police. The increased interaction between the public and police officers could result in more

了解警方打擊和預防騙案的措施，及當中可能引起投訴的環節。我與委員和秘書處職員在年內亦到訪警隊其他單位，以了解不同範疇的警務工作。未來，我希望透過更多探訪，深入了解前線警務人員的職責和挑戰，以助委員會從不同角度審核投訴個案，並跟進警隊落實改善建議的進度。

complaints. In view of this, Council Members visited the Anti-Deception Coordination Centre and Anti-Deception Alliance to gain first-hand understanding of the police's measures in combatting and preventing scams, as well as aspects that may lead to complaints. During the year, I also visited other police units with Council Members and Secretariat staff to understand different areas of policing. Looking ahead, I hope to deepen our understanding of the duties of and challenges faced by frontline police officers through more visits to police units, thereby enabling the Council to examine complaint cases from different perspectives and to follow up on the police's progress in implementing the SQIIs.

加強公眾對監警會工作的認識，是在《監警會條例》下會方工作的另一重點。因此，監警會積極走進校園，播下教育種子，讓年輕一代認識投訴人的權與責，並透過分享審核投訴個案的流程，引導同學理解何為有效的投訴制度，甚麼是公平公正、「以證據為依歸」的思考模式，更進一步明白投訴過程並不止於排解公眾的不滿，更重要的是協助警隊從中找出可以改進之處。這正是監警會設立改善建議機制的目的。

Another focus of the Council under the Independent Police Complaints Council Ordinance is to enhance the public's understanding of our work. Therefore, IPCC actively collaborates with schools to instil an awareness of complainants' rights and responsibilities among the younger generation. By sharing the vetting process of complaint cases, IPCC guides students to comprehend what constitutes an effective complaints system, as well as the principles of fairness and impartiality, and the evidence-based thinking model. Furthermore, students can gain a deeper understanding that the complaint process is not merely about addressing public grievances; more importantly, it is also about assisting the police force in identifying areas for improvement. This is precisely the purpose of IPCC in setting up the SQII mechanism.





監警會先後於2023年5月和10月與水警總區總部(左)和新界北衝鋒隊(右)的前線人員交流。
IPCC engaged with frontline police officers from the Marine Police Regional Headquarters (left) and Emergency Unit New Territories North (right) in May and October 2023.

誠如本年報的封面，整個監警會團隊就像一支帆船隊伍。各委員、觀察員和秘書處職員在船上擔當不同崗位，各司其職，讓會方充分發揮職能，同時確保現行投訴機制行穩致遠。在此，我歡迎陳永德先生、林建康先生、王賜豪醫生和嚴玉麟博士加

As illustrated by the cover design of this Annual Report, I see close resemblance of the IPCC team to a sailing team. Council Members, Observers and Secretariat staff play different roles and strive to discharge their respective duties aboard the vessel, ensuring optimal performance of the IPCC functions and steadfast implementation of the current complaints system. On this journey, I warmly welcome our

入監警會。我同時衷心向五名榮休委員 — 余黎青萍女士、陳錦榮先生、鄺永銓先生、陳黃麗娟博士和王家揚先生致以謝意，他們一直鼎力支持會方的工作，對社會貢獻良多。

new Members Mr Kevin Chan Wing-tak, Mr Matthew Lam Kin-hong, Dr Jimmy Wong Chi-ho and Dr Stanley Yim Yuk-lun on board our Council. I also extend my heartfelt gratitude to our five retired Members — Mrs Helen Yu Lai Ching-ping, Mr Clement Chan Kam-wing, Mr Wilson Kwong Wing-tsuen, Dr Anissa Chan Wong Lai-kuen and Mr Roland Wong Ka-yeung — for their unwavering support to the Council's work and invaluable contributions to society.

此外，我鳴謝逾百名觀察員在2023/24年度合共觀察1,751次由投訴警察課進行的會面和證據收集工作，出席率高達98%，進一步加強監警會的監察職能，並鞏固市民對投訴制度的信心。我亦感謝秘書長帶領整個秘書處團隊，以堅定的態度，恪守誠信的價值觀，忠誠地協助我和全體委員管理及執行監警會的工作，維持會方高管治水平及整體效能。

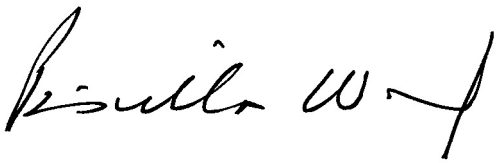
I must also thank the over one hundred IPCC Observers for their participation in 1,751 interviews and collection of evidence conducted by CAPO in 2023/24, achieving a remarkable attendance rate of 98%. This commitment further strengthens IPCC's ability to carry out its monitoring function and boosts public confidence in the complaints system. I would like to extend my appreciation to the Secretary-General for leading the Secretariat with steadfast commitment, integrity and loyalty. Their support has been instrumental in assisting both myself and the full Council in managing and executing our work, while maintaining a high level of governance and overall efficacy of IPCC.

船隻在海上揚帆，不免會經歷風浪和顛簸，必須保持平衡，才能穩定前進；監警會的審核工作正如揚帆出海一樣，必須持平地考慮投訴雙方的論點和證據。過程中，會方一直謹守「以事實為基礎、以證據為依歸、在陽光下辦事」的原則，讓監警會不論順流逆流，也能保持不偏不倚，為投訴人和被投訴人主持公道。帆船團隊會善用帆的角度和風力之間的作用，令船隻向目標前進，就如監警會以改善建議，從處理投訴所反映可改善的地方，成為令制度整體前進的方向。

Much like a sailboat needing to maintain its balance while navigating stormy seas, the Council must maintain impartiality in assessing the arguments and evidence presented by both complainants and complainees during the vetting process. In navigating its responsibilities, IPCC adheres to the principle of handling each complaint strictly on the basis of fact and evidence, honestly, without fear or favour. This ensures that IPCC can remain impartial in delivering justice for both complainants and complainees regardless of the ebbs and flows. The sailing team will effectively utilise the relationship between the angle of the sail and the wind force to propel the boat towards its target; just as IPCC uses SQIIs, where areas of improvement that are revealed from the handling of complaints, to transform into a direction for overall advancement of the system.

香港社會發展正乘風而起，各界在自身崗位上勇往直前。監警會定當繼續堅守崗位，與社會各界攜手開啟新篇章，迎來新氣象，邁向新里程。

Hong Kong is making steady progress, with all sectors boldly advancing in their respective capacities. IPCC will continue to stay committed, working hand in hand with all sectors of the society to usher in a new chapter, a new atmosphere, and a new milestone for our city.



王沛詩，SBS，JP
Priscilla WONG Pui-sze, SBS, JP

監警會主席
IPCC Chairman

監警會委員
Members of the IPCC

監警會主席及副主席
Council Chairman and Vice-Chairmen



主席 Chairman

王沛詩女士, SBS, JP

Ms Priscilla WONG Pui-sze, SBS, JP

- 於2021年6月1日獲委任
- 法律界

- Appointed on 1 June 2021
- Legal Sector



副主席 Vice-Chairman

嚴重投訴個案委員會主席
Serious Complaints Committee Chairman

易志明議員, GBS, JP

Hon Frankie YICK Chi-ming, GBS, JP

- 於2019年1月1日獲委任
- 航運交通界

- Appointed on 1 January 2019
- Transport Sector



副主席 Vice-Chairman

陳振英議員, BBS, JP

Hon Ronick CHAN Chun-ying, BBS, JP

- 於2021年1月1日獲委任
- 金融界

- Appointed on 1 January 2021
- Finance Sector



副主席 Vice-Chairman

吳永嘉議員, BBS, JP

Hon Jimmy NG Wing-ka, BBS, JP

- 於2021年1月1日獲委任
- 法律界

- Appointed on 1 January 2021
- Legal Sector

監警會委員
Members of the IPCC

委員會主席
Committee Chairmen



管理委員會主席
（任期至2024年5月止）
Management Committee Chairman
(Until May 2024)

鄺永銓先生

Mr Wilson KWONG Wing-tsuen

- 於2016年6月1日獲委任
- 於2024年5月31日榮休
- 商界

- Appointed on 1 June 2016
- Retired on 31 May 2024
- Commercial Sector



管理委員會主席
（任期由2024年7月起）
Management Committee Chairman
(Since July 2024)

陳美寶女士, JP

Miss Mabel CHAN Mei-bo, JP

- 於2021年1月1日獲委任
- 會計界

- Appointed on 1 January 2021
- Accountancy Sector



宣傳及社區關係委員會主席
（任期至2024年5月止）
Publicity and Community Relations Committee Chairman
(Until May 2024)

陳錦榮先生,
BBS, MH, JP

Mr Clement CHAN Kam-wing,
BBS, MH, JP

- 於2016年6月1日獲委任
- 於2024年5月31日榮休
- 會計界

- Appointed on 1 June 2016
- Retired on 31 May 2024
- Accountancy Sector



宣傳及社區關係委員會主席
（任期由2024年7月起）
Publicity and Community Relations Committee Chairman
(Since July 2024)

運作及程序諮詢委員會主席
（任期至2024年8月止）
Operations Advisory Committee Chairman
(Until August 2024)

陳正欣博士,
BBS, MH

Dr Daniel CHAN Ching-yan, BBS, MH

- 於2021年1月1日獲委任
- 公共服務及慈善界

- Appointed on 1 January 2021
- Public Service and Philanthropic Sector

委員會主席
Committee Chairmen



運作及程序諮詢委員會主席
(任期由2024年8月起)*
Operations Advisory Committee Chairman (Since August 2024)*

林峰教授

Prof LIN Feng

- 於2023年1月1日獲委任
- 教育界
- Appointed on 1 January 2023
- Education Sector



法律事務委員會主席
Legal Committee Chairman

陳澤銘先生

Mr CHAN Chak-ming

- 於2023年1月1日獲委任
- 法律界
- Appointed on 1 January 2023
- Legal Sector

* 陳正欣博士，BBS，MH於2024年8月卸任運作及程序諮詢委員會主席，並由林峰教授接任。

* Dr Daniel CHAN Ching-yan, BBS, MH reached the end of his tenure as Chairman of the Operations Advisory Committee in August 2024 and was succeeded by Prof LIN Feng.

委員
Members



陳黃麗娟博士, SBS, MH, JP

Dr Anissa CHAN WONG Lai-kuen, SBS, MH, JP

- 於2018年6月1日獲委任
- 於2024年5月31日榮休
- 教育界
- Appointed on 1 June 2018
- Retired on 31 May 2024
- Education Sector



王家揚先生, JP

Mr Roland WONG Ka-yeung, JP

- 於2018年6月1日獲委任
- 於2024年5月31日榮休
- 商界
- Appointed on 1 June 2018
- Retired on 31 May 2024
- Commercial Sector

監警會委員
Members of the IPCC

委員
Members



李文斌先生, MH, JP

Mr LEE Man-bun, MH, JP

- 於2019年1月1日獲委任
- 商界
- Appointed on 1 January 2019
- Commercial Sector



羅孔君女士, BBS, JP

Ms Jane Curzon LO, BBS, JP

- 於2019年1月1日獲委任
- 法律界
- Appointed on 1 January 2019
- Legal Sector



余黎青萍女士, SBS

Mrs Helen YU LAI Ching-ping, SBS

- 於2019年9月4日獲委任
- 於2023年9月3日榮休
- 公共服務界
- Appointed on 4 September 2019
- Retired on 3 September 2023
- Public Service Sector



余漢坤先生, MH, JP

Mr Randy YU Hon-kwan, MH, JP

- 於2021年1月1日獲委任
- 特許測量師
- Appointed on 1 January 2021
- Chartered Surveyor

委員
Members



許明明女士

Ms Cindi HUI Ming-ming

- 於2023年1月1日獲委任
- 法律界
- Appointed on 1 January 2023
- Legal Sector



阮家興醫生

Dr Desmond NGUYEN Gia-hung

- 於2023年1月1日獲委任
- 醫學界
- Appointed on 1 January 2023
- Medical Sector



施榮恆先生, BBS, JP

Mr Ivan SZE Wing-hang, BBS, JP

- 於2023年1月1日獲委任
- 商界
- Appointed on 1 January 2023
- Commercial Sector

年度概覽
Highlights of the Year

監警會主席王沛詩女士和委員與水警總區總部及新界北衝鋒隊的前線警務人員交流，了解不同警隊單位的工作。
Ms Priscilla Wong Pui-sze (Council Chairman) and Members met with frontline officers of the Marine Regional Headquarters and the Emergency Unit New Territories North to learn about the work of different police units.





監警會主席、委員和秘書處職員與警務處處長及警隊高層共晉午餐，就警方處理投訴的工作交換意見。
IPCC Chairman, Members and Secretariat staff attended a luncheon with the Commissioner of Police and senior police officers to exchange views on the police's work in handling complaints.



監警會和投訴警察課定期舉行工作層面會議和季度聯席會議，討論投訴警察個案的相關事宜，並跟進服務質素改善建議的落實情況。
The IPCC and CAPO conducted regular Working Level Meetings and quarterly Joint Meetings to discuss matters relating to police complaints and to follow up on the implementation of the SQIIs.







監警會秘書處代表與地區撲滅罪行委員會委員會面，介紹監警會的角色，以及會方近年向警隊提出的服務質素改善建議。
IPCC Secretariat representatives met with members of the District Fight Crime Committee to introduce the Council's role and the SQIIs proposed to the police by the IPCC in recent years.

監警會向來自律政司「普通法訓練計劃」的內地法律工作人員闡述香港的兩層架構投訴警察制度。
The IPCC explained Hong Kong's two-tier police complaints system to a delegation of Mainland legal officials who participated in the Common Law Training Scheme organised by the Department of Justice.



監警會於「東區滅罪禁毒助更生暨推廣基本法嘉年華會2023」擺設攤位遊戲和展覽，透過職員現場講解，讓公眾認識會方的法定職能和投訴人的權與責。
The IPCC set up game booths and an exhibition at the Eastern District Fight Crime Beat Drug and Support Rehabilitation cum Promotion of Basic Law Carnival 2023, with staff providing on-site introduction to promote public awareness of the Council's statutory functions and the rights and responsibilities of complainants.





會方於本年度合共完成28場校園活動，包括講座、展覽和攤位遊戲，接觸逾9,000名師生。
Over the reporting period, the Council reached more than 9,000 teachers and students through 28 school activities, including talks, exhibitions and game booths.





主要統計數字 *(2023年4月 — 2024年3月)*
Key Statistics *(April 2023 — March 2024)*

1,631
通過的須匯報投訴個案
Reportable Complaint cases endorsed



2,318
通過的指控
Allegations endorsed



93.1%
輕微指控*比例
Percentage of minor allegations*



1,331
經檢視的須知會投訴摘要
Summary of Notifiable Complaints examined



98.1%
觀察員出席比率
Observers' attendance rate



* 輕微指控包括「疏忽職守」和「行為不當／態度欠佳／粗言穢語」。
* Minor allegations include "Neglect of Duty" and "Misconduct/Improper Manner/Offensive Language".

82 通過的經修訂分類結果
Changes of classification endorsed



717 向投訴警察課提出的質詢
Queries raised with CAPO



20 服務質素改善建議
Service Quality Improvement Initiatives (SQIIs)



7,023 接獲的公眾查詢
Public enquiries received



接觸 **11,000+** 人次
Reached out to stakeholders



關於監警會
About the IPCC


1
IPCC

香港的投訴警察制度
Police Complaints System in Hong Kong

香港的投訴警察制度是由兩層架構組成，所有投訴警察的個案，均由香港警務處轄下的投訴警察課處理及調查，此為投訴警察制度的第一層。

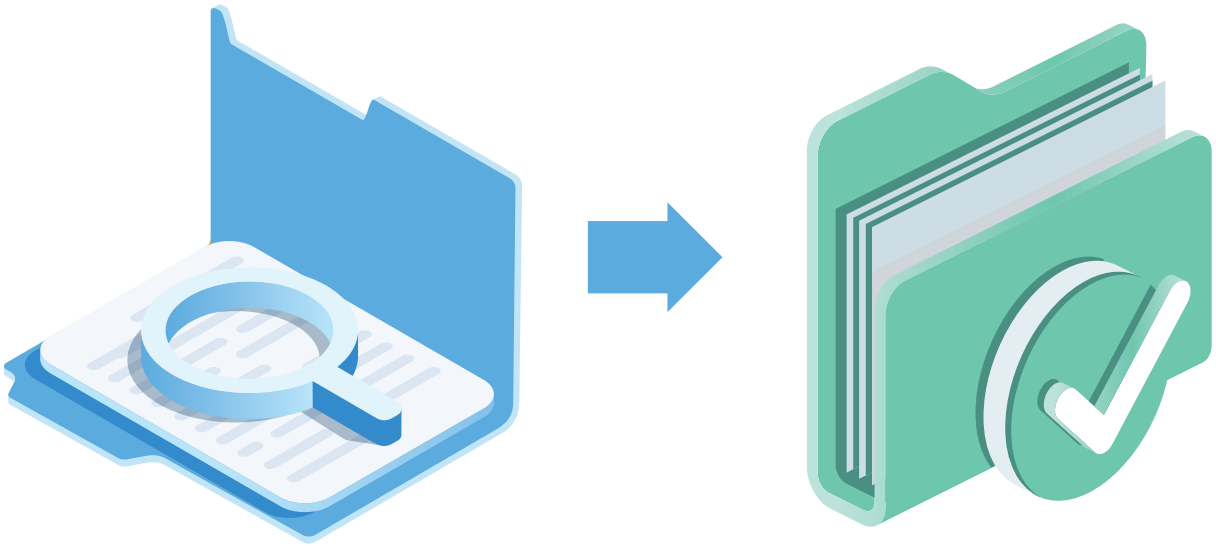
待投訴警察課完成投訴調查後，便會把須匯報投訴的調查報告，連同所有調查的相關檔案、文件及材料，提交予獨立監察警方處理投訴委員會（監警會）審核。

監警會在審核調查報告及相關資料時，如察覺有疑點，會要求投訴警察課澄清或提供更多資料；如發現有不足之處，可要求該課重新調查。監警會在完全同意投訴個案處理得當後，才會通過調查結果，此為投訴警察制度的第二層。

Hong Kong has adopted a two-tier police complaints system. All complaints against the police are handled and investigated by the Complaints Against Police Office (CAPO) of the Hong Kong Police Force. This is the first tier of the police complaints system.

After CAPO has completed the investigation of a Reportable Complaint, it will submit the investigation report, together with the relevant files, documents and materials, to the Independent Police Complaints Council (IPCC) for scrutiny.

If any doubt arises in the course of reviewing the investigation reports and the relevant materials, the IPCC will ask CAPO for clarification or further information. If the IPCC finds the investigation inadequate, it will request that the case be further investigated. Only when the IPCC is completely satisfied that the complaint case has been properly handled will it endorse the investigation report. This is the second tier of the police complaints system.



投訴警察課調查投訴個案
CAPO investigates complaints

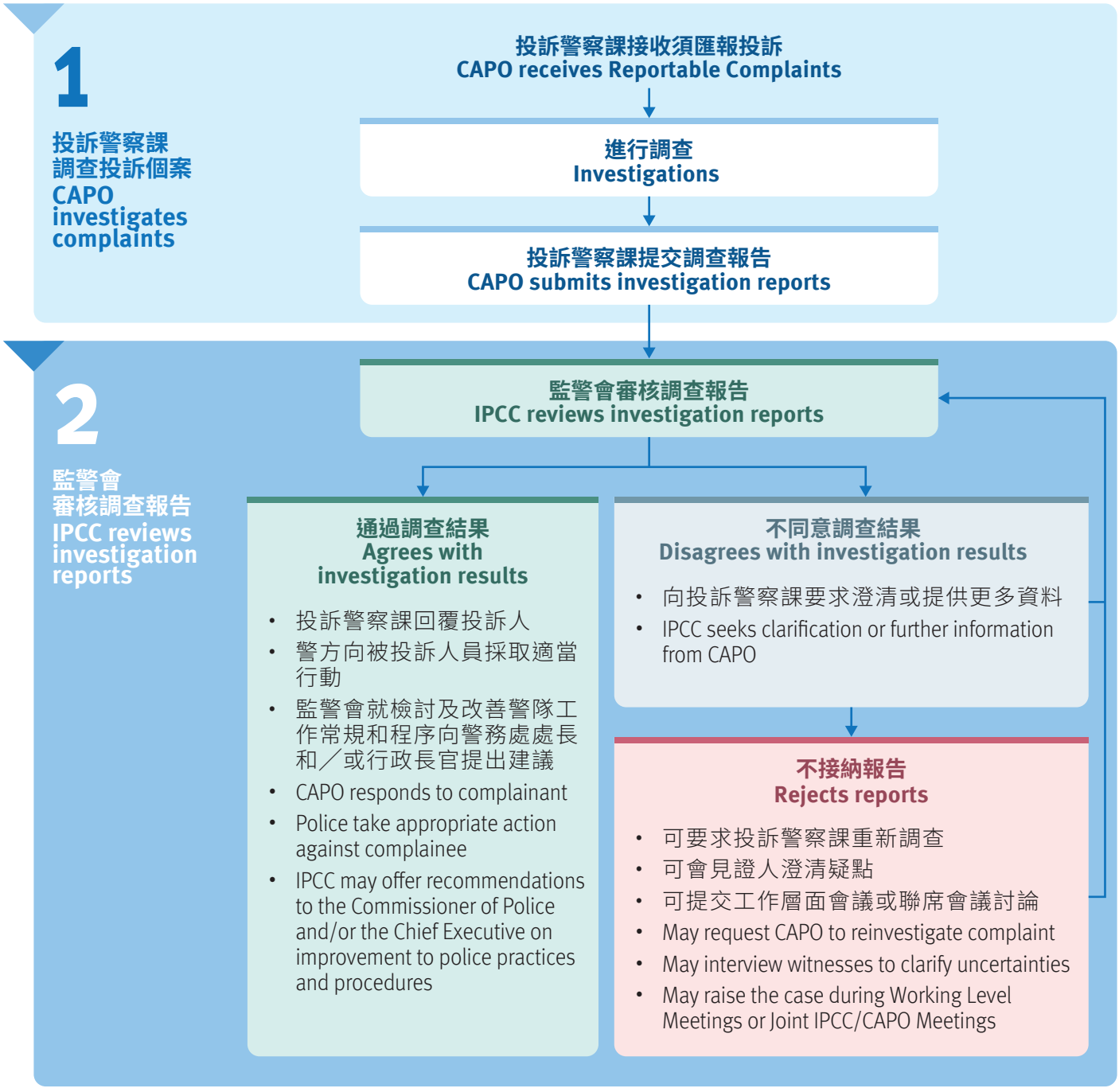
監警會審核調查報告
IPCC reviews investigation reports

香港投訴警察制度的兩層架構

兩層架構的優點是確保投訴警察個案可以得到公平公正的處理。監警會作為獨立法定機構，可以客觀地觀察、監察和覆檢警務處處長對須匯報投訴的處理和調查，並向警務處處長和行政長官提供與須匯報投訴有關的意見和建議。

Hong Kong's two-tier police complaints system

The advantage of the two-tier system is that it ensures fair and just handling of complaints against the police. As an independent statutory body, the IPCC objectively observes, monitors and reviews the handling and investigation of Reportable Complaints by the Commissioner of Police, and puts forward opinions and recommendations regarding such complaints to the Commissioner of Police and the Chief Executive.



監警會的角色和職能
The Role and Functions of the IPCC

監警會是於2009年6月1日根據《獨立監察警方處理投訴委員會條例》(簡稱《監警會條例》)(香港法例第604章)成立的法定機構，其職能是觀察、監察和覆檢警務處處長就須匯報投訴的處理和調查工作。隨着《監警會條例》生效，警方有法定責任遵從監警會根據條例所提出的要求。《監警會條例》確保監警會的獨立性，以履行其監察職能。

The IPCC was established as a statutory body on 1 June 2009 under the Independent Police Complaints Council Ordinance (IPCCO) (Cap. 604, Laws of Hong Kong) to observe, monitor and review the Commissioner of Police's handling and investigation of Reportable Complaints against the police. With the IPCCO taking effect, the police have statutory duty to comply with the IPCC's requests. The IPCCO ensures the independence of the IPCC in carrying out its monitoring functions.

監警會由一名主席、三名副主席和不少於八名委員組成，委員全部由行政長官委任，分別來自社會不同界別。監警會借助委員多方面的專業知識及社會經驗，獨立、公正、透徹地監察投訴警察課的調查工作。截至2024年3月31日，監警會共有18名委員。

The IPCC comprises a Chairman, three Vice-Chairmen and not less than eight Members, who are all appointed by the Chief Executive from different walks of life. This composition enables the IPCC to draw upon the diverse expertise and experience of its Members to monitor CAPO's investigation of complaints in an independent, impartial and thorough manner. As of 31 March 2024, the IPCC comprises 18 Members.



《監警會條例》賦予監警會的主要職能如下：
The main functions of the IPCC under the IPCCO are:

1. 觀察、監察和覆檢警務處處長處理和調查須匯報投訴的工作
   To observe, monitor and review the handling and investigation of Reportable Complaints by the Commissioner of Police

2. 監察警務處處長已經或將會向與須匯報投訴有關的警務人員採取的行動
   To monitor actions taken or to be taken in respect of any police officer by the Commissioner of Police in connection with Reportable Complaints

3. 找出警隊工作常規或程序中引致或可能引致須匯報投訴的缺失或不足之處
   To identify any fault or deficiency in police practices or procedures that has led to or might lead to Reportable Complaints

4. 向警務處處長和／或行政長官提供與須匯報投訴有關的意見和／或建議
   To advise the Commissioner of Police and/or the Chief Executive of its opinions and/or recommendations in connection with Reportable Complaints

5. 加強公眾對監警會的角色的認識
   To promote public awareness of the role of the Council

監警會的監察程序
Monitoring Procedures of the IPCC

在投訴警察制度的兩層架構下，當監警會收到投訴警察課呈交的須匯報投訴調查報告後，會交由秘書處進行初步審核，並就調查報告向投訴警察課提出質詢及要求該課澄清或提供更多資料。若秘書處對調查報告沒有質詢，便會把調查報告提交予監警會委員審核。如有需要，委員可進一步提出質詢，並與投訴警察課召開工作層面會議或聯席會議討論。

Under the two-tier police complaints system, after an investigation report of a Reportable Complaint is submitted by CAPO to the IPCC, the Secretariat will conduct a preliminary examination and may raise Queries and ask for clarification or further information from CAPO. If the Secretariat has no Query, the report will be submitted to Members for scrutiny. Members can raise further Queries and discuss the case with CAPO at Working Level Meetings or Joint Meetings if necessary.

監警會亦設有觀察員計劃（詳情請參閱第25頁），以提升監察作用，確保在投訴警察課調查期間就投訴進行的會面及搜證工作公平、公正。另外，監警會可就個別情況進行會面，協助委員了解投訴事宜及澄清疑點。兩項權力均能讓監警會更有效履行法定職能。

The IPCC also administers an Observers Scheme (please refer to page 25 for details) to enhance its monitoring function and ensure that interviews and collection of evidence are conducted by CAPO in a fair and impartial manner during the investigation process. In addition, the IPCC may decide on a case-by-case basis to conduct interviews with a view to assisting Members in understanding the complaints and clarifying any doubt. Both powers enable the IPCC to perform its statutory functions more effectively.

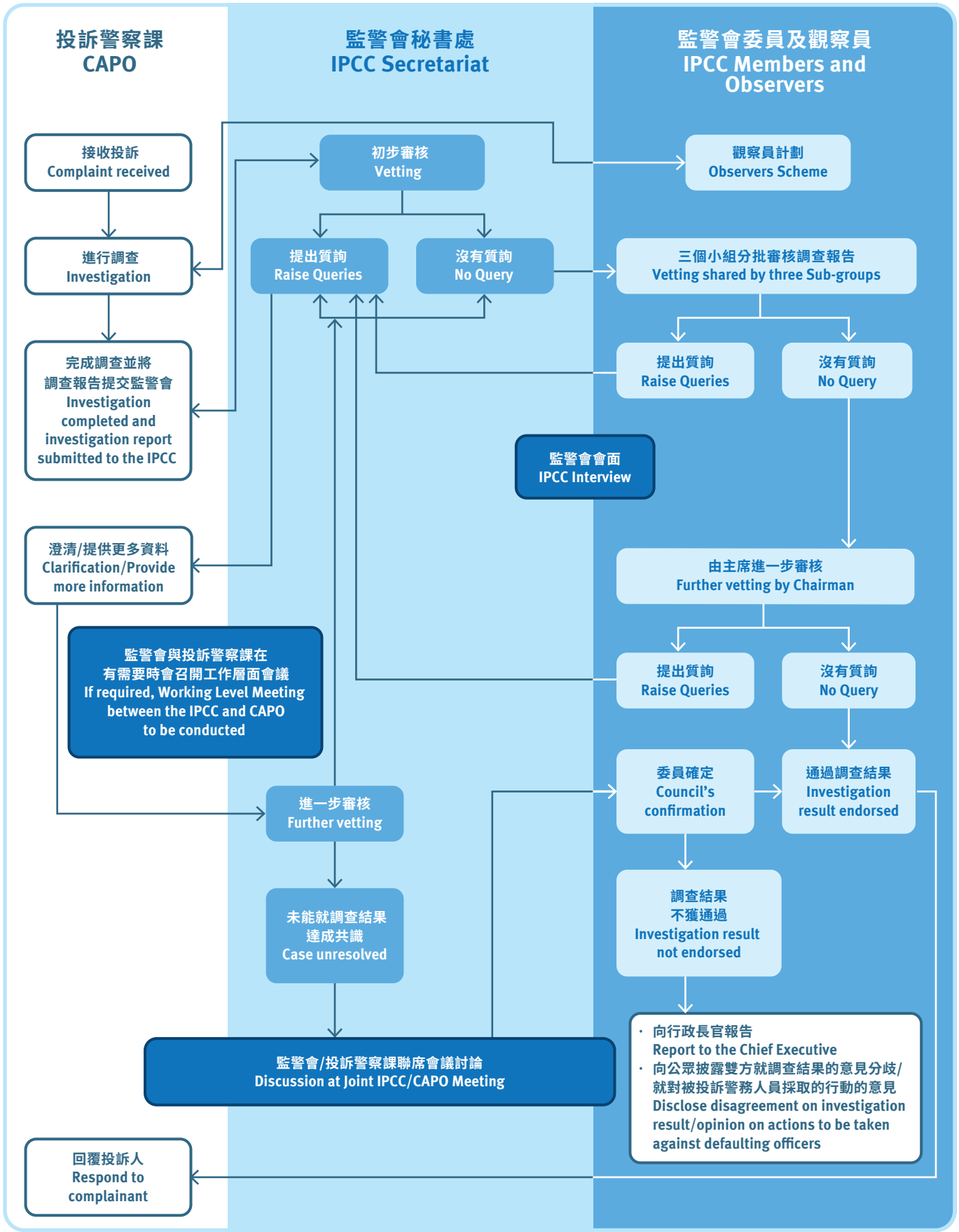
如監警會最終未能與投訴警察課達成共識而決定不通過某宗投訴個案的調查結果，可向行政長官報告和／或向公眾披露雙方對調查結果的意見分歧。

If the IPCC's final decision is not to endorse the investigation results of a particular case, it may disclose the disagreement with CAPO over the findings to the Chief Executive and/or the public.



註： 監警會觀察員可出席投訴警察課就調查須匯報投訴而進行的會面和證據收集工作。

Note: IPCC Observers may attend interviews and site visits to observe the collection of evidence by CAPO for investigation of Reportable Complaints.


投訴警察課
CAPO
監警會秘書處
IPCC Secretariat
監警會委員及觀察員
IPCC Members and Observers
接收投訴
Complaint received
初步審核
Vetting
觀察員計劃
Observers Scheme
進行調查
Investigation
提出質詢
Raise Queries
沒有質詢
No Query
三個小組分批審核調查報告
Vetting shared by three Sub-groups
完成調查並將調查報告提交監警會
Investigation completed and investigation report submitted to the IPCC
提出質詢
Raise Queries
沒有質詢
No Query
監警會會面
IPCC Interview
澄清/提供更多資料
Clarification/Provide more information
由主席進一步審核
Further vetting by Chairman
監警會與投訴警察課在有需要時會召開工作層面會議
If required, Working Level Meeting between the IPCC and CAPO to be conducted
提出質詢
Raise Queries
沒有質詢
No Query
委員確定
Council's confirmation
通過調查結果
Investigation result endorsed
進一步審核
Further vetting
調查結果不獲通過
Investigation result not endorsed
未能就調查結果達成共識
Case unresolved
向行政長官報告
Report to the Chief Executive
向公眾披露雙方就調查結果的意見分歧/就對被投訴警務人員採取的行動的意見
Disclose disagreement on investigation result/opinion on actions to be taken against defaulting officers
監警會/投訴警察課聯席會議討論
Discussion at Joint IPCC/CAPO Meeting
回覆投訴人
Respond to complainant

監警會的會面
IPCC Interview

除了審核調查報告外，監警會亦可要求與個案相關人士會面，以澄清事項。監警會可以會見任何能夠就調查報告向監警會提供資料或其他協助的人士，包括投訴人、被投訴人、證人或其他獨立人士等。

In addition to reviewing investigation reports, the IPCC may ask for interviews with persons related to the case to clarify matters. The IPCC may interview any person who may provide relevant information or assistance, including complainants, complainees, witnesses, or other independent persons.



觀察員計劃
Observers Scheme

監警會透過《監警會條例》下的觀察員計劃加強其監察職能。在這計劃下，監警會的委員和觀察員可在預先安排或未經預約的情況下，觀察投訴警察課就須匯報投訴進行的會面及證據收集工作。

In accordance with the IPCCO, the IPCC administers an Observers Scheme to strengthen its monitoring function. Under the Scheme, IPCC Members and Observers may attend interviews and site visits to observe the collection of evidence in connection with CAPO's investigation of Reportable Complaints. The observations can be carried out on a pre-arranged basis or without appointment.

監警會的觀察員來自社會不同界別，他們由保安局局長委任，以義務性質履行觀察職務。

Appointed by the Secretary for Security, IPCC Observers are drawn from a wide spectrum of society. They serve on a voluntary basis.

監警會觀察員的角色是觀察和匯報。他們必須保持最高標準的誠信，並秉持中立和公正的準則進行觀察。觀察員不會參與或干預搜證或會見的過程。當觀察員完成觀察後，會向監警會匯報投訴警察課進行的會面或證據收集是否公平公正，若察覺有不當之處，監警會必定與投訴警察課跟進。

The role of an IPCC Observer is primarily to observe and report. Observers must maintain the highest standard of integrity and remain neutral and impartial during observation, without participating in or interfering with the collection of evidence or conduct of interviews. After each observation, Observers will advise the IPCC whether or not the interview or collection of evidence was conducted in a fair and impartial manner. Should any irregularities be reported, the IPCC will take up the matter with CAPO.

投訴人如認為有需要，可要求投訴警察課安排觀察員出席他與該課的會面。監警會將盡力安排觀察員到場。在觀察過程中收集到的所有資料均會保密。

Complainants can tell CAPO if they wish an IPCC Observer to be present during their interview with CAPO. The IPCC will endeavour to arrange for an Observer to be present. All information acquired in the course of observations will be kept confidential.



截至2024年3月31日，監警會共有118名觀察員。
As of 31 March 2024, there are 118 IPCC Observers.

觀察員的委任

監警會觀察員是由保安局局長委任。為確保觀察員的中立，《監警會條例》第33條訂明以下人士均**不會**被委任為觀察員：

1. 在政府政策局或部門擔任受薪職位（不論屬長設或臨時性質）的人士
2. 監警會秘書長、法律顧問或任何其他僱員
3. 曾屬警隊成員的人士

Appointment of Observers

IPCC Observers are appointed by the Secretary for Security. To ensure their impartiality, Section 33 of IPCCO stipulates that the following persons are **NOT** eligible for appointment as Observers:

1. A person who holds an office of emolument, whether permanent or temporary, in a Government bureau or department
2. The Secretary-General, the Legal Adviser or any other employee of the Council
3. A former member of the police force



監警會和投訴警察課的聯席會議
Joint Meetings: IPCC and CAPO

監警會和投訴警察課會定期舉行季度聯席會議，討論投訴警察的相關事宜。

為了讓公眾更了解監警會的工作，聯席會議設有公開部分讓市民及傳媒旁聽。聯席會議的日期和議程會在開會前於監警會的網頁公布，公開部分會議的會議紀錄亦會上載至監警會網站(www.ipcc.gov.hk)。

The IPCC and CAPO conduct quarterly Joint Meetings to discuss matters relating to police complaints.

To enable the public to better understand the work of the IPCC, part of each Joint Meeting is open to the public and the media. The dates and agenda of the Joint Meetings are published in advance on the IPCC website. Minutes of the open part of each meeting are also uploaded to the IPCC website (www.ipcc.gov.hk).



須匯報投訴和須知會投訴
Reportable Complaints and Notifiable Complaints

須匯報投訴

「須匯報投訴」是指市民就當值的警務人員或表明是警隊成員的休班人員的行為所作出的投訴。這些投訴必須由直接受警務人員行為影響的人士(或其代表)真誠地作出，而且並非瑣屑無聊或無理取鬧的投訴。

投訴警察課必須按《監警會條例》規定，提交須匯報投訴的調查報告予監警會審核。監警會審核投訴個案時，倘若發現警隊常規或程序中引致或可能引致投訴的缺失或不足之處，可向警方提出改善建議。

Reportable Complaints

"Reportable Complaints" refer to complaints lodged by members of the public that are not vexatious or frivolous and are made in good faith, and are pertinent to the conduct of police officers while on duty or who identify themselves as police officers while off duty. The complaint should be made by or on behalf of a person directly affected by the alleged misconduct.

CAPO must submit investigation reports to the IPCC for scrutiny pursuant to the IPCCO. In the event that any fault or deficiency in the police practices or procedures that has led to or might lead to complaint is identified during the course of case vetting, the IPCC may make recommendations to the police for service improvement.



須知會投訴

凡不屬「須匯報投訴」，一律歸類為「須知會投訴」。例如：由匿名人士作出的投訴，或由並非直接受影響的人士作出的投訴。

投訴警察課須定期提交載有「須知會投訴」摘要的列表予監警會檢視。若監警會認為某宗投訴應歸類為「須匯報投訴」，可向投訴警察課作出相應的建議，投訴警察課會重新考慮該宗投訴的歸類。此外，監警會可要求投訴警察課提供某宗投訴歸類的解釋及資料。

根據條例，與下述事項有關的投訴既非「須匯報投訴」，亦不屬「須知會投訴」，而該等投訴並不納入兩層架構內處理。

- 純粹關乎發出傳票或施加定額罰款通知書是否有效而引致的投訴
- 投訴人以自己作為警務人員的身份作出的投訴
- 屬於其他法定機構調查範圍內的投訴

Notifiable Complaints

"Notifiable Complaints" are complaints not categorised as "Reportable Complaints". These include anonymous complaints or complaints lodged by persons who are not directly affected by the case.

CAPO must regularly submit a list of "Notifiable Complaints" with brief description to the IPCC for examination. If the IPCC considers any of these cases to be "Reportable Complaints", the IPCC may raise with CAPO, and CAPO will reconsider the categorisation of the complaint. Moreover, the IPCC may request CAPO to submit further explanation or supporting information in relation to the categorisation of any particular complaint.

According to the IPCCO, complaints relating to the following matters are neither Reportable Complaints nor Notifiable Complaints, and they are not dealt with under the two-tier complaints system.

- Complaints arising from the issue of summons or imposition of fixed penalty, which solely relate to the validity of the issue
- Complaints lodged by a person in his official capacity as a member of the police force
- Complaints that fall under the scope of investigation of other statutory bodies



調查結果分類
Classification of Investigation Results

一宗投訴可涉及一項或多於一項的指控。指控經投訴警察課全面調查後，會根據調查結果分類為下列六項之一：

A complaint may consist of one or more allegations. After CAPO has conducted a full and thorough investigation into an allegation, it will be classified as one of the following six types according to the findings:

1	**獲證明屬實**	如投訴人提出的指控有足夠的可靠證據支持，指控會被列為「獲證明屬實」。
2	**未經舉報但證明屬實**	如在投訴人提出的原有指控以外，發現其他與投訴本身有密切關係和對調查有重要影響的事宜，並且證明屬實，則該事宜會被列為「未經舉報但證明屬實」。
3	**無法完全證明屬實**	如投訴人的指控有若干可靠的證據支持，但這些證據未能充分證明投訴屬實，指控會被列為「無法完全證明屬實」。
4	**無法證實**	如投訴人的指控沒有充分的證據支持，指控會被列為「無法證實」。
5	**並無過錯**	如指控是因為對事實有誤解或出於誤會而作出，或有足夠的可靠證據顯示，有關警務人員所採取的行動在當時的情況下是公平、合理、出於真誠或符合警察規例及命令，指控會被列為「並無過錯」。
6	**虛假不確**	如有足夠的可靠證據顯示投訴人的指控並不真確，不論這些指控是懷有惡意的投訴，抑或不含惡意但亦非基於真確理由而提出的投訴，指控會被列為「虛假不確」。 當一宗投訴被列為「虛假不確」時，投訴警察課會視乎情況，徵詢律政司的意見，考慮控告投訴人故意誤導警務人員。

Substantiated	An allegation is classified as "Substantiated" when there is sufficient reliable evidence to support the allegation made by the complainant.
Substantiated Other Than Reported	An allegation is classified as "Substantiated Other Than Reported" when matters other than the original allegations raised by the complainant, which are closely associated with the complaint and have a major impact on the investigation, have been discovered and are found to be substantiated.
Not Fully Substantiated	An allegation is classified as "Not Fully Substantiated" when there is some reliable evidence to support the allegation made by the complainant, but is insufficient to fully substantiate the complaint.
Unsubstantiated	An allegation is classified as "Unsubstantiated" when there is insufficient evidence to support the allegation made by the complainant.
No Fault	An allegation is classified as "No Fault" where the allegation is made either because of misinterpretation of the facts or misunderstanding; or when there is sufficient reliable evidence showing that the actions of the officer concerned were fair and reasonable in the circumstances, done in good faith or conformed to police regulations and orders.
False	An allegation is classified as "False" when there is sufficient reliable evidence to indicate that the allegation made by the complainant is untrue, be it a complaint with clear malicious intent, or a complaint which is not based upon genuine conviction or sincere belief but with no element of malice. When a complaint is classified as "False", CAPO will consider, in consultation with the Department of Justice, whether to prosecute the complainant for knowingly or wilfully misleading a police officer.

其他投訴分類
Other Complaint Classifications

有些投訴是透過其他方法處理，無需進行全面調查。這些投訴的分類為：

Some complaints are handled by other means so that full investigation is not necessary. These complaints can be classified as:

1 投訴撤回

「投訴撤回」是指投訴人不打算追究。

即使投訴人撤回投訴，監警會仍會審視個案，確保投訴人是自願作出有關決定。

此外，投訴人如撤回投訴，其個案亦不一定被列為「投訴撤回」。監警會及投訴警察課會審閱所得證據，決定是否需要進行全面調查，並根據所得資料，考慮任何一項指控是否屬實。

2 無法追查

在下述情況下，指控會被列為「無法追查」：

- 不能確定被投訴的警務人員的身份
- 未能取得投訴人的合作，以致無法繼續追查

上述定義並不表示若果投訴人未能確定被投訴人的身份，投訴警察課便不會採取進一步行動。投訴警察課會根據所得資料，盡量追查被投訴人的身份；只有追查不果時，才會作出未能確定被投訴人身份的結論。

此外，即使未能核實被投訴警務人員的身份或投訴人未有提供協助，監警會及投訴警察課會審閱所得證據，決定是否需要進行全面調查，並根據所得資料，考慮任何一項指控是否屬實。

3 終止調查

「終止調查」是指有關投訴已由投訴警察課備案，但鑑於特殊情況（例如證實投訴人精神有問題）而獲投訴及內部調查科總警司授權終止調查。

4 透過簡便方式解決

「透過簡便方式解決投訴」旨在迅速解決一些性質輕微的投訴，例如態度欠佳或粗言穢語的指控。

適宜透過簡便方式解決的輕微投訴，不會有全面調查。投訴會由一名總督察或以上職級的人員處理，並擔任調解角色，向投訴人及被投訴人了解實情。如果他認為事件適宜透過簡便方式解決而又得到投訴人同意，有關投訴便可循此途徑解決。

根據條例，投訴經由「透過簡便方式解決」處理則不設任何覆核途徑。

Withdrawn

A complaint is classified as "Withdrawn" when the complainant does not wish to pursue the complaint after making it.

Even when a complainant withdraws a complaint, the IPCC will ensure that the complainant has made the decision voluntarily.

A complainant's withdrawal does not necessarily result in the case being classified as "Withdrawn". The IPCC and CAPO will examine the evidence available to ascertain whether full investigation is warranted despite the withdrawal and/or whether any of the allegations are substantiated on the basis of information available.

Not Pursuable

An allegation is classified as "Not Pursuable" when:

- The identity of the officer in the complaint cannot be ascertained
- The cooperation of the complainant cannot be obtained to proceed with the investigation

The above definition does not mean that no further action will be taken when the complainant cannot identify the complainee. CAPO will make every effort to identify the complainee(s) on the basis of the information available. Only after such effort fails will the conclusion be reached that the identity of the complainee cannot be ascertained.

Even though the officer in question remains unidentified or the complainant fails to render assistance, the IPCC and CAPO will examine the evidence available to ascertain whether full investigation is warranted and/or whether any of the allegations are substantiated on the basis of information available.

Curtailed

A complaint is classified as "Curtailed" when it has been registered with CAPO but is curtailed — i.e. not fully investigated — on the authorisation of the Chief Superintendent (Complaints and Internal Investigations Branch), owing to special circumstances such as known mental condition of the complainant.

Informally Resolved

The "Informal Resolution Scheme" aims at speedy resolution of minor complaints, such as allegations of impoliteness or use of offensive language, the nature of which is considered relatively minor.

A minor complaint suitable for Informal Resolution will not be subject to full investigation. Instead, a senior officer of at least the rank of Chief Inspector of Police will act as Conciliating Officer and make separate enquiries with the complainant and the complainee regarding the facts of the complaint. If the Conciliating Officer is satisfied that the matter is suitable for Informal Resolution and the complainant agrees, the complaint will be informally resolved.

According to the IPCCO, there is no procedure for review once a complaint has been dealt with by way of "Informally Resolved".

監警會歷史
History of the IPCC

1974

投訴警察課成立，專責調查市民對警方的投訴。

CAPO was set up to investigate complaints against the police.

1977

「行政立法兩局非官守議員警方投訴事宜常務小組」（常務小組）成立，負責監察投訴警察課的調查工作，成為兩層架構投訴警察制度的雛型。

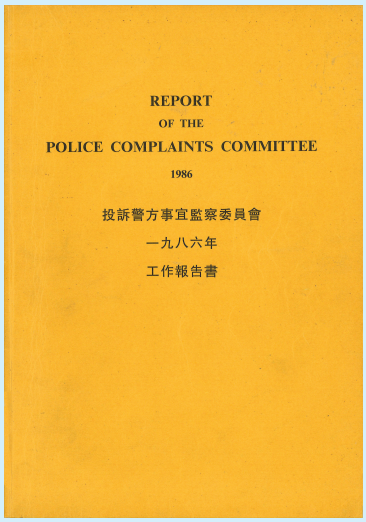
The Unofficial Members of the Executive and Legislative Councils (UMELCO) Police Group was established to monitor CAPO's complaint investigations. This was the prototype of the two-tier police complaints system.

1 **投訴警察課**
CAPO

→

2 **行政立法兩局非官守議員警方投訴事宜常務小組**
UMELCO Police Group

1986



常務小組改組為獨立的「投訴警方事宜監察委員會」。在改組後，委員會成員加入太平紳士，並設立輔助秘書處。

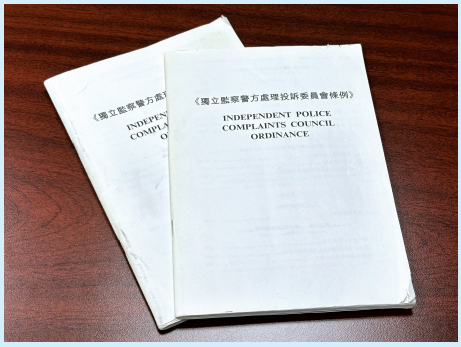
The UMELCO Police Group was restructured and became an independent body named Police Complaints Committee (PCC). After restructuring, the PCC comprised Justices of the Peace as members and a supporting secretariat.

1994

「投訴警方事宜監察委員會」改稱為「投訴警方獨立監察委員會」（警監會），以新名稱反映其獨立地位，並着手策劃把委員會轉變為一個獨立的法定組織，以便更清楚訂明委員會的權力和職能。

The PCC was further revamped to pave the way for an independent statutory body with specific powers and functions. The PCC was renamed as the Independent Police Complaints Council (IPCC) to better reflect its independence.

2008



立法會於2008年7月通過《獨立監察警方處理投訴委員會條例》（監警會條例）。

The Legislative Council passed the Independent Police Complaints Council Ordinance (IPCCO) in July 2008.

2009



《監警會條例》於2009年6月1日生效，監警會正式成為獨立法定機構。「警監會」改稱為「獨立監察警方處理投訴委員會」（監警會），以強調其獨立監察職能。英文名稱則維持不變。

The IPCC became an independent statutory body when the IPCCO came into effect on 1 June 2009. The Chinese name of the Council was modified to highlight its independent monitoring role while the English name was retained.

監察投訴處理
Monitoring the Handling of Complaints


2
IPCC

調查報告及指控數字
Number of Investigation Reports and Allegations

接獲及通過的須匯報投訴個案數字
Number of Reportable Complaint cases received and endorsed

	2023/24	2022/23
接獲的須匯報投訴個案 Reportable Complaint cases received	**1,617**	1,413
通過的須匯報投訴個案 Reportable Complaint cases endorsed	**1,631**	1,419

在本報告期內(2023年4月1日至2024年3月31日),監警會共接獲投訴警察課1,617宗新的須匯報投訴個案的調查報告,按年增加14.4%。

同期,監警會通過了1,631宗須匯報投訴個案的調查結果(包括29宗覆檢個案),按年增加14.9%。除了覆檢個案外,涉及的指控有2,318項,按年增加4.5%,其中首三類最多的指控依次序為「疏忽職守」、「行為不當/態度欠佳/粗言穢語」及「毆打」。

經監警會嚴謹審核後,被列為「獲證明屬實」、「未經舉報但證明屬實」和「無法完全證明屬實」的「疏忽職守」指控共有51項(佔該類指控的4.6%),「行為不當/態度欠佳/粗言穢語」指控共有12項(佔該類指控的1.1%),「毆打」指控則共有零項(佔該類指控的0%)(詳細數字請參閱第42至43頁)。

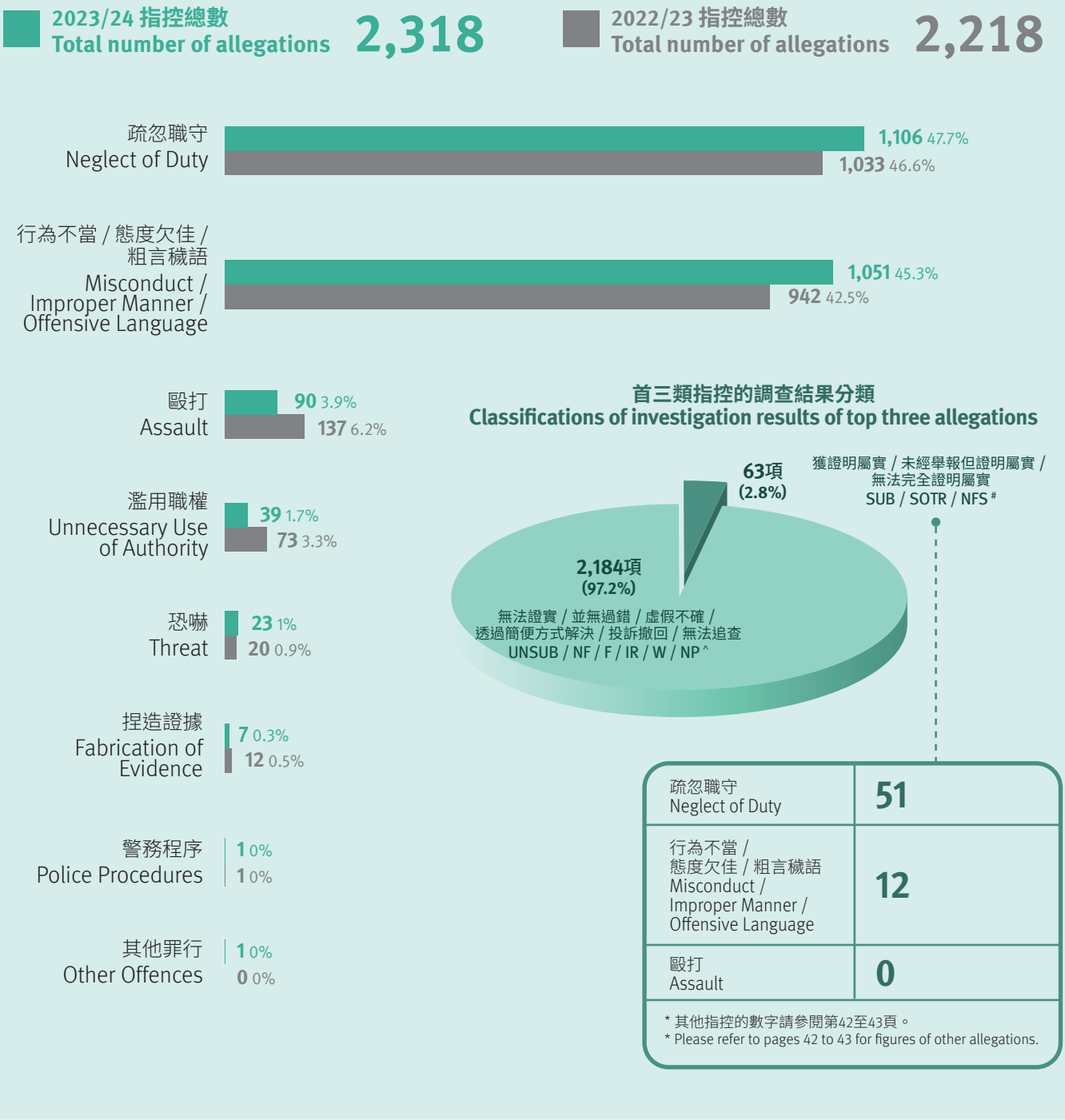
During the reporting period (1 April 2023 to 31 March 2024), the IPCC received reports from CAPO on the investigation of 1,617 new Reportable Complaint cases, representing an increase of 14.4% compared to the previous year.

In the same period, the IPCC endorsed the results of investigation for 1,631 Reportable Complaint cases (including 29 reviewed cases), representing an increase of 14.9% compared to the previous year. There were a total of 2,318 allegations excluding the reviewed cases, representing an increase of 4.5% compared to the previous year. The top three allegations in descending order were "Neglect of Duty", "Misconduct / Improper Manner / Offensive Language" and "Assault".

After the IPCC's meticulous examination, a total of 51 counts of "Neglect of Duty" allegation (4.6% of these allegations) were classified as "Substantiated", "Substantiated Other Than Reported" or "Not Fully Substantiated" (SUB/SOTR/NFS), while 12 counts of "Misconduct/Improper Manner/Offensive Language" allegation (1.1% of these allegations) and zero count of "Assault" allegation (0% of these allegations) were classified as SUB/SOTR/NFS respectively (please refer to pages 42 to 43 for detailed figures).

通過的指控數字(按性質分類)見下表：
The following chart shows details of the number of allegations endorsed (by nature):

監警會通過的指控
Allegations endorsed by the IPCC



註： 由於進位原因，百分率的總和未必是100%。
年度數字截至該年度的3月31日。

Note: Percentage may not add up to exactly 100% due to rounding of figures.
Figures are as of 31 March of the respective reporting year.

Substantiated/Substantiated Other Than Reported/Not Fully Substantiated

^ Unsubstantiated/No Fault/False/Informally Resolved/Withdrawn/Not Pursuable

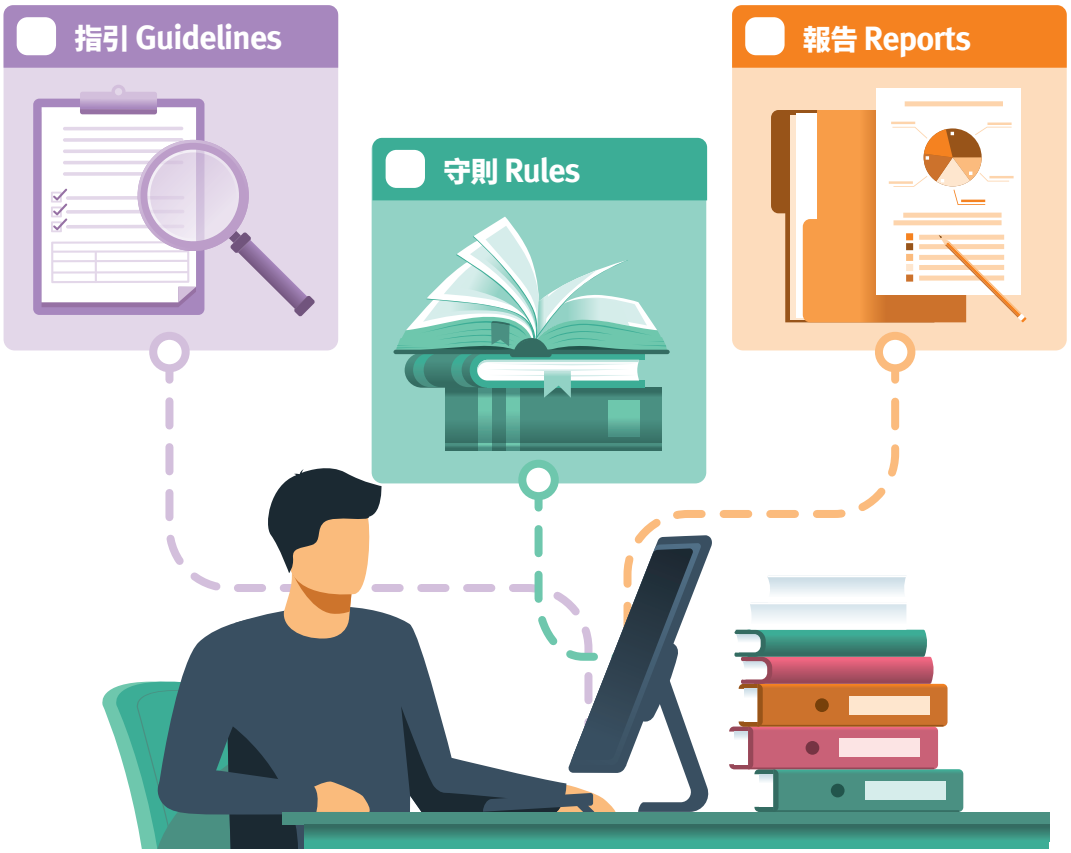
調查結果
Investigation Results

在2023/24年度獲通過的2,318項指控中，經全面調查的指控有316項，當中36項被列為「獲證明屬實」，佔所有經全面調查指控的11.4%。27項被列為「未經舉報但證明屬實」（佔8.5%），1項被列為「無法完全證明屬實」（佔0.3%），121項被列為「無法證實」（佔38.3%），114項被列為「並無過錯」（佔36.1%），17項則被列為「虛假不確」，佔總數的5.4%。

Among the 2,318 allegations endorsed in 2023/24, 316 were fully investigated. 36 were classified as "Substantiated" (11.4% of those fully investigated), 27 as "Substantiated Other Than Reported" (8.5%), 1 as "Not Fully Substantiated" (0.3%), 121 as "Unsubstantiated" (38.3%), 114 as "No Fault" (36.1%), and 17 as "False" (5.4%).

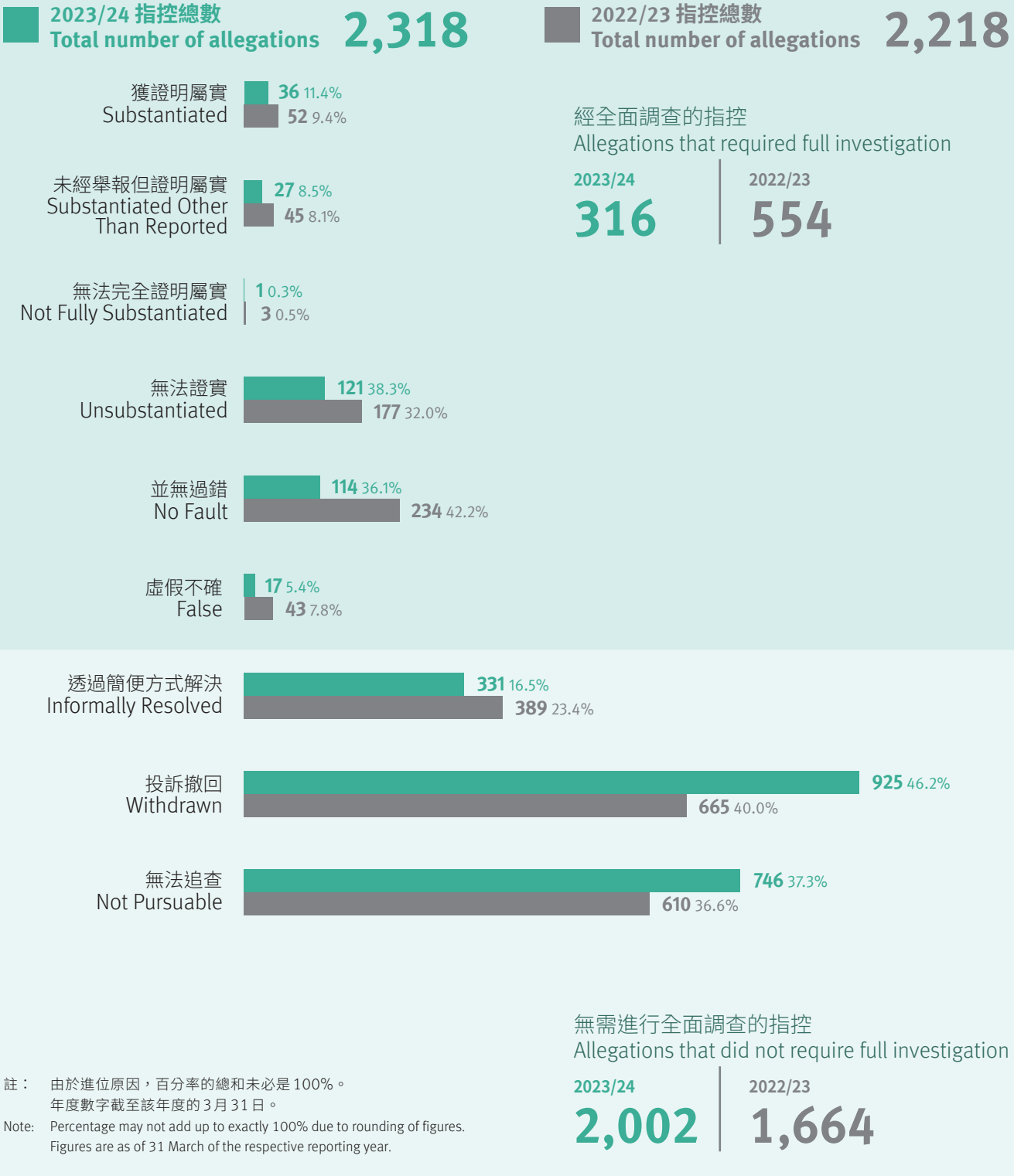
在其餘的2,002項無需進行全面調查的指控中，331項「透過簡便方式解決」，佔無需進行全面調查指控的16.5%。925項被列為「投訴撤回」（佔46.2%），746項被列為「無法追查」（佔37.3%）。沒有指控被列為「終止調查」。

Among the remaining 2,002 allegations which did not require full investigation, 331 were "Informally Resolved" (16.5% of those not fully investigated), 925 were classified as "Withdrawn" (46.2%), 746 as "Not Pursuable" (37.3%). There was no allegation classified as "Curtailed".



2022/23和2023/24年度的調查結果數據比較見下表：
The following table shows a comparison of figures regarding investigation results in 2022/23 and 2023/24:

監警會通過的調查結果
Investigation results endorsed by the IPCC



註： 由於進位原因，百分率的總和未必是100%。
年度數字截至該年度的3月31日。

Note: Percentage may not add up to exactly 100% due to rounding of figures.
Figures are as of 31 March of the respective reporting year.

監警會通過的須匯報投訴個案的指控數字（根據性質和調查結果劃分）
Number of allegations involved in the Reportable Complaint cases endorsed by the IPCC (by nature and by results of investigations)

	疏忽職守 Neglect of Duty		行為不當 / 態度欠佳 / 粗言穢語 Misconduct / Improper Manner / Offensive Language		毆打 Assault		濫用職權 Unnecessary Use of Authority	
年份 Year	**2023/24**	2022/23	**2023/24**	2022/23	**2023/24**	2022/23	**2023/24**	2022/23
經全面調查的指控 Allegations that required full investigation								
獲證明屬實 Substantiated	**24**	36	**11**	14	**0**	0	**1**	2
未經舉報但證明屬實 Substantiated Other Than Reported	**26**	44	**1**	1	**0**	0	**0**	0
無法完全證明屬實 Not Fully Substantiated	**1**	1	**0**	2	**0**	0	**0**	0
無法證實 Unsubstantiated	**42**	49	**66**	106	**4**	14	**9**	7
並無過錯 No Fault	**78**	159	**19**	37	**2**	2	**15**	35
虛假不確 False	**3**	6	**6**	12	**2**	17	**0**	1
小計 Subtotal	**174**	295	**103**	172	**8**	33	**25**	45
無需進行全面調查的指控 Allegations that did not require full investigation								
透過簡便方式解決 Informally Resolved	**139**	158	**192**	231	**0**	0	**0**	0
投訴撤回 Withdrawn	**486**	339	**404**	280	**24**	34	**3**	4
無法追查 Not Pursuable	**307**	241	**352**	259	**58**	70	**11**	24
小計 Subtotal	**932**	738	**948**	770	**82**	104	**14**	28
總數 Total	**1,106**	1,033	**1,051**	942	**90**	137	**39**	73

	恐嚇 Threat		捏造證據 Fabrication of Evidence		警務程序 Police Procedures		其他罪行 Other Offences		總數 Total	
	2023/24	2022/23	**2023/24**	2022/23	**2023/24**	2022/23	**2023/24**	2022/23	**2023/24**	2022/23
	0	0	**0**	0	**0**	0	**0**	0	**36**	52
	0	0	**0**	0	**0**	0	**0**	0	**27**	45
	0	0	**0**	0	**0**	0	**0**	0	**1**	3
	0	0	**0**	1	**0**	0	**0**	0	**121**	177
	0	0	**0**	0	**0**	1	**0**	0	**114**	234
	1	2	**5**	5	**0**	0	**0**	0	**17**	43
	1	2	**5**	6	**0**	1	**0**	0	**316**	554
	0	0	**0**	0	**0**	0	**0**	0	**331**	389
	6	5	**1**	3	**0**	0	**1**	0	**925**	665
	16	13	**1**	3	**1**	0	**0**	0	**746**	610
	22	18	**2**	6	**1**	0	**1**	0	**2,002**	1,664
	23	20	**7**	12	**1**	1	**1**	0	**2,318**	2,218

警方對違規人員採取的跟進行動
Police Actions Against Defaulting Officers

在本報告年度獲監警會通過的個案中，共有79名警務人員需接受跟進行動，涉及54宗個案。分項數字見下表：

During the reporting year, actions were taken against 79 police officers regarding 54 cases endorsed by the IPCC. The following table shows the breakdown of figures:

警方於2022/23及2023/24年度就監警會通過的投訴個案向違規的警務人員採取的行動
Police actions taken against defaulting officers regarding cases endorsed by the IPCC during 2022/23 and 2023/24

		人員數目 Number of officers	
		2023/24	2022/23
A	**刑事訴訟 Criminal proceedings**	**0**	0
B	**紀律覆檢 Disciplinary review**	**4**	0
C	**其他內部行動 Other internal actions**		
	警告 Warnings	**22**	20
	訓諭 Advice	**53**	82
	總數 Total	**79**	102

向投訴警察課提出質詢
Queries Raised with CAPO

在2023/24年度，監警會向投訴警察課合共提出717項質詢，內容包括監警會向投訴警察課提出的各類要求，例如修正調查報告的內容，以及就報告內容提供更多資料及澄清。監警會亦就警方的工作常規或程序提供改善建議。

The IPCC raised a total of 717 Queries with CAPO in 2023/24. These Queries included various requests to CAPO, for example, amending the content of investigation reports, and providing more information and clarification regarding the reports. The IPCC also made improvement recommendations on the police practices and procedures.

根據《監警會條例》，投訴警察課必須回覆監警會的質詢。每當監警會收到投訴警察課的回覆，審核團隊會研究當中的資料、解釋及觀點，然後提交予委員組成的審核小組考慮。有需要時，監警會可以就同一事項向投訴警察課再提出質詢，或把事項提交到工作層面會議與投訴警察課商討，直至監警會滿意其解釋，才會通過該宗投訴個案。

Pursuant to the IPCCO, CAPO must reply to IPCC's Queries. When the IPCC receives responses from CAPO, the vetting teams will scrutinise the information, explanation and views before passing them to Members of Vetting Sub-groups for consideration. The IPCC may raise follow-up Queries regarding the same matters or bring up the matters to Working Level Meetings for further discussion with CAPO. Investigation reports will be endorsed only when the IPCC is satisfied with CAPO's explanation.

報告期內，共有419項質詢須再作跟進，其餘的質詢則經由投訴警察課澄清或解釋後得以圓滿解決。

During the reporting period, there were 419 Queries requiring further actions. The remaining Queries were satisfactorily resolved upon clarification or explanation by CAPO.



監警會提出質詢的詳細數據請見下表：
The following table shows the breakdown of figures regarding Queries raised by the IPCC:

質詢總數
Total number of Queries **717**

需要再作跟進的質詢
Number of Queries requiring further actions **419**

年份 Year	質詢總數 Total number of Queries		需要再作跟進的質詢 Number of Queries requiring further actions	
	2023/24	2022/23	**2023/24**	2022/23
質詢性質 Nature of Queries				
I. 調查結果分類 Classification of investigation results	**151**	227	**83**	113
II. 改善警隊常規和程序的建議 Recommended improvements to police practices and procedures	**20**	19	**20**	19
III. 遵從警務常規和程序 Compliance with police practices and procedures	**17**	10	**5**	4
IV. 行使警權的理由 Reasons for exercising police power	**4**	5	**3**	1
V. 對處理違規人員的行動提出意見 Comments on actions against defaulting officers	**11**	16	**7**	11
VI. 澄清調查報告資料 Clarification of information in investigation reports	**362**	474	**219**	324
VII. 調查透徹度 Investigation thoroughness	**111**	143	**55**	78
VIII. 其他質詢 Other Queries	**41**	47	**27**	24
總數 Total	**717**	941	**419**	574

I. 調查結果分類

監警會在2023/24年度就調查結果分類提出151項質詢，而投訴警察課需要再作跟進的質詢共有83項，當中經修訂為「獲證明屬實」、「無法完全證明屬實」、「並無過錯」及「虛假不確」的指控如下：

I. Classification of investigation results

A total of 151 Queries were raised by the IPCC in 2023/24 regarding the classification of investigation results, of which 83 required further actions by CAPO. The following table shows the allegations that were reclassified as "Substantiated", "Not Fully Substantiated", "No Fault" and "False":

8	項 reclassified from	「無法證實」 "Unsubstantiated"	改列為 → to	**「獲證明屬實」 "Substantiated"**
3	項 reclassified from	「並無過錯」 "No Fault"	改列為 → to	**「獲證明屬實」 "Substantiated"**
2	項 reclassified from	「無法追查」 "Not Pursuable"	改列為 → to	**「獲證明屬實」 "Substantiated"**
1	項 reclassified from	「無法證實」 "Unsubstantiated"	改列為 → to	**「無法完全證明屬實」 "Not Fully Substantiated"**
14	項 reclassified from	「無法證實」 "Unsubstantiated"	改列為 → to	**「並無過錯」 "No Fault"**
8	項 reclassified from	「無法追查」 "Not Pursuable"	改列為 → to	**「並無過錯」 "No Fault"**
1	項 reclassified from	「虛假不確」 "False"	改列為 → to	**「並無過錯」 "No Fault"**
8	項 reclassified from	「並無過錯」 "No Fault"	改列為 → to	**「虛假不確」 "False"**
2	項 reclassified from	「投訴撤回」 "Withdrawn"	改列為 → to	**「虛假不確」 "False"**
1	項 reclassified from	「無法證實」 "Unsubstantiated"	改列為 → to	**「虛假不確」 "False"**
1	項 reclassified from	「無法追查」 "Not Pursuable"	改列為 → to	**「虛假不確」 "False"**

經修訂的調查結果分類共有82項，詳細數據請參考下表：
The investigation results of 82 allegations were reclassified. The following table shows the breakdown of these changes:

2023/24年度監警會通過的經修訂分類結果
Changes of classification endorsed by the IPCC in 2023/24

原來分類 Original classification	最後分類 Final classification							
	獲證明屬實 Substantiated	**無法完全證明屬實 Not Fully Substantiated**	**無法證實 Unsubstantiated**	**並無過錯 No Fault**	**虛假不確 False**	**無法追查 Not Pursuable**	**投訴撤回 Withdrawn**	**總數 Total**
獲證明屬實 Substantiated	N/A	0	0	0	0	0	0	0
無法完全證明屬實 Not Fully Substantiated	0	N/A	0	0	0	0	0	0
無法證實 Unsubstantiated	8	1	N/A	14	1	0	0	24
並無過錯 No Fault	3	0	15	N/A	8	5	8	39
虛假不確 False	0	0	0	1	N/A	2	0	3
無法追查 Not Pursuable	2	0	2	8	1	N/A	0	13
投訴撤回 Withdrawn	0	0	0	0	2	1	N/A	3
總數 Total	**13**	**1**	**17**	**23**	**12**	**8**	**8**	**82**

此外，監警會年內通過了27項「未經舉報但證明屬實」的指控，當中有12項是經監警會提出質詢後而增加的。另外有36宗事件記錄為「旁支事項」*。

Moreover, the IPCC endorsed 27 counts of "Substantiated Other Than Reported" allegations, 12 of which were registered after the IPCC raised Queries. Another 36 incidents were recorded as "Outwith" matters*.

* 「旁支事項」是指任何違反紀律或警隊通令的事項。這些事項在調查過程中被披露，但與投訴內容並無密切關係。

* An "Outwith" matter refers to any breach of discipline or police force orders that has been disclosed in the course of complaint investigation but is not closely related to the complaint.

II. 改善警隊常規和程序的建議

根據《監警會條例》第8條(1)(c)，監警會可就警隊常規或程序中引致或可能引致投訴的缺失或不足之處，向警務處處長和／或行政長官作出建議。報告期內，監警會就改善警隊常規和程序作出了20項建議。

II. Recommended improvements to police practices and procedures

Under section 8(1)(c) of the IPCCO, the IPCC may make recommendations to the Commissioner of Police and/or the Chief Executive if it identifies any fault or deficiency in the police practices or procedures that has led to or might lead to complaint. During the reporting period, the IPCC suggested 20 improvement measures to the police.

III. 遵從警務常規和程序

監警會可向投訴警察課提出質詢，以確定投訴個案涉及的警務人員在行使職權時，是否已遵從有關警務常規和程序。報告期內，屬於這類的質詢共有17項。

III. Compliance with police practices and procedures

The IPCC may raise Queries with CAPO to ascertain whether the police officers involved in a complaint have complied with relevant police practices and procedures in exercising their constabulary powers. During the reporting period, 17 Queries were raised under this category.

IV. 行使警權的理由

監警會亦關注警務人員在執勤時的警權運用。報告期內，監警會就警務人員在運用警權時的理據提出四項質詢。

IV. Reasons for exercising police powers

The use of police powers by officers in the discharge of their duties is a concern to the IPCC. During the reporting period, the IPCC raised four Queries in respect of reasons for the use of police powers.

V. 對處理違規人員的行動提出意見

雖然向警務人員發出訓諭或採取紀律行動屬警務處處長的職權，但監警會仍可就已經或將會採取的行動提出意見，例如行動是否能適當反映過失的嚴重性等。報告期內，監警會曾就有關事項提出11項質詢。

V. Comments on actions against defaulting officers

While the dispensing of advice or disciplinary action against police officers is a matter for the Commissioner of Police, the IPCC will examine the actions taken or to be taken to ascertain whether they are commensurate with the seriousness of the offences. The IPCC raised 11 Queries on such actions during the reporting period.

VI. 澄清調查報告資料

報告期內，監警會就投訴調查報告內含糊不清的地方，共提出了362項質詢，例如要求投訴警察課就投訴的背景提供更多資料。

VI. Clarification of information in investigation reports

During the reporting period, the IPCC raised 362 Queries regarding ambiguous points in the investigation reports. In such cases, CAPO was requested to provide more background information on the complaints.

VII. 調查透徹度

報告期內，監警會共提出111項有關調查透徹程度的質詢，即要求投訴警察課就調查採取更深入的行動，例如會見證人和收集更多證據等。

VII. Investigation thoroughness

During the reporting period, the IPCC raised 111 Queries regarding the thoroughness of police investigations. These Queries included requests to CAPO for more in-depth investigation by conducting interviews with witnesses and collection of more evidence.

觀察員計劃
Observers Scheme

2023/24 觀察總數
Total number of observation **1,751**

2022/23 觀察總數
Total number of observation 1,915

預先安排和未經預約觀察的分項數字
Number of scheduled observation and observation without appointment

	2023/24	2022/23
預先安排 Scheduled	**1,735**	1,905
未經預約 Without appointment	**16**	10
總數 Total	**1,751**	1,915

觀察會面和證據收集工作的分項數字
Number of observation of interviews and collection of evidence

	2023/24	2022/23
觀察會面 Interviews	**1,332**	1,427
證據收集 Collection of evidence	**419**	488
總數 Total	**1,751**	1,915

2023/24年度，監警會的委員及觀察員共進行了1,751次觀察，較去年下降8.6%，當中預先安排的有1,735次，未經預約的有16次。在1,751次觀察中，有1,332次是觀察會面，其餘419次是觀察證據收集的工作。

Under the Observers Scheme, 1,751 observation sessions were conducted by Members and Observers of the IPCC in the year 2023/24, representing a decrease of 8.6% compared to the previous year. Among them, 1,735 were scheduled observation sessions and 16 were conducted without appointment. Out of the 1,751 observation sessions, 1,332 involved the conduct of interviews and 419 involved the collection of evidence.

觀察員出席比率
Observers' attendance rate

觀察員出席觀察及接獲通知的數字
Number of observation attended by IPCC Observers and notification received

	2023/24	2022/23
出席觀察 Observation attended	**1,751**	1,915
接獲通知 Notification received	**1,785**	1,953
出席比率(觀察／接獲通知) **Attendance rate (Observation / Notification received)**	**98.1%**	98.1%

投訴警察課會盡量在可行的情況下，於進行會面或證據收集前，給予監警會不少於48小時的通知。在2023/24年度，監警會接獲投訴警察課1,785次通知。

在本報告期內，監警會觀察員出席了1,751次觀察，包括觀察會面和證據收集，佔整體通知的98.1%，出席比率和前一年相同。

CAPO has agreed that, as practicable, the IPCC will be notified at least 48 hours in advance of any impending interview or collection of evidence. In 2023/24, 1,785 counts of notification were received from CAPO.

During the reporting period, IPCC Observers attended 1,751 observation sessions, including interviews and collection of evidence, amounting to 98.1% of the notification received. The attendance rate is the same as that of the previous year.

須知會投訴
Notifiable Complaints

須知會投訴數字
Number of Notifiable Complaints

	2023/24	2022/23
經監警會檢視的須知會投訴 Notifiable Complaints examined by the IPCC	**1,331**	766
重新歸類為須匯報投訴 Re-categorised as Reportable Complaint	**7**	1

根據《監警會條例》第9條，投訴警察課須定期向監警會提交載有「須知會投訴」摘要的列表以供檢視，並解釋把該投訴歸類為須知會投訴的理由。若監警會認為某宗投訴應歸類為須匯報投訴，便會向投訴警察課作出相應的建議，投訴警察課亦需重新考慮該宗投訴的歸類。

在報告期內，監警會檢視了1,331宗須知會投訴的摘要，較去年同期上升73.8%。經監警會檢視後，投訴警察課應監警會建議將其中七宗投訴重新歸類為須匯報投訴。

Under section 9 of the IPCCO, CAPO must regularly submit a list of Notifiable Complaints with brief description to the IPCC for examination and explain the reasons for categorising the complaints as Notifiable Complaints. If the IPCC considers that any of these complaints should be classified as Reportable Complaints instead, the IPCC will make suggestions to CAPO accordingly. CAPO will then need to reconsider the categorisation.

During the reporting period, brief description of 1,331 Notifiable Complaints were examined by the IPCC, representing an increase of 73.8% compared to the previous year. After examination by the IPCC, CAPO re-categorised seven cases as Reportable Complaint on the IPCC's recommendation.

監警會進行會面
IPCC Interviews Conducted

《監警會條例》第20條列明，監警會在審核報告期間，可以會見任何能夠或可能就調查報告向委員會提供資料或協助的人士。報告期內沒有須進行監警會會面的個案。

According to section 20 of the IPCCO, in the course of examining CAPO's investigation reports, the IPCC may interview any person who is or may be able to provide information or assistance to the Council in relation to the investigation reports. There were no cases requiring IPCC interview during the reporting period.

公眾查詢
Public Enquiries

為提高透明度，監警會設立了不同途徑供市民向會方查詢或表達意見。在報告期內，監警會共收到7,023宗公眾透過電話、郵寄、電郵、傳真及親臨的查詢。與監警會工作有關的查詢，會方均已按服務承諾的時間回覆及適時跟進。

In order to enhance transparency, the IPCC has set up various channels for the public to make enquiry or express their opinions. During the reporting period, the IPCC received 7,023 public enquiries via telephone, post, email, fax and in person. Enquiries relating to the work of IPCC were handled in accordance with the timeframe specified under the IPCC's performance pledge.

服務質素改善建議
Service Quality Improvement Initiatives


3
IPCC

改善建議
Recommended Improvements

除了公平、公正地處理投訴，以化解投訴人的不滿外，香港投訴警察制度的最終目標是提升警方的服務質素，從而避免同類型的投訴再次發生。因此，監警會除了觀察、監察和覆檢警方處理和調查須匯報投訴的工作，亦會在嚴謹的審核程序中，找出警隊常規或程序可作改進之處，並透過「服務質素改善建議」（改善建議）機制，積極向警方提出改善建議。

Apart from addressing complainants' grievances by handling complaints in a fair and impartial manner, the primary objective of Hong Kong's police complaints system is to enhance the service quality of the police to prevent the recurrence of similar complaints. In addition to observing, monitoring and reviewing the handling and investigation of Reportable Complaints by the police, the IPCC also identifies areas for improvement in police practices or procedures through a rigorous vetting process and actively makes suggestions for improvement to the police through the Service Quality Improvement Initiative (SQII) mechanism.

自2009年成為獨立法定機構至今，監警會向警方提出超過240項改善建議和意見。報告期內，會方合共提出20項改善建議[詳見第66至67頁]，有助警隊在不同工作範疇上提升服務質素，減少不必要的投訴，藉此加強公眾對投訴制度的信心。

Since the IPCC's establishment as an independent statutory body in 2009, the Council has made over 240 SQIIs and comments to the police. During the reporting period, a total of 20 SQIIs were put forward [please refer to pages 66–67 for details] to enhance the service quality of the police in different aspects and reduce unnecessary complaints, thereby strengthening public confidence in the two-tier police complaints system.

以下是監警會於報告期內向警方提出的改善建議例子：

The following are examples of SQIIs made by the IPCC to the police during the reporting period:

(1) 適時評估「轉錯數」個案有否涉及刑事成分

(1) Assess in a timely manner whether cases of "mis-transfer of money" contain any criminal elements

(2) 提高前線警務人員辨識「精神上無行為能力人士」的敏感度

(2) Enhance frontline police officers' sensitivity towards identifying mentally incapacitated persons

(3) 考慮以錄影會面方式向視障人士錄取口供

(3) Consider taking statements from visually impaired persons by way of video-recorded interviews

(4) 安排同性別警務人員為涉案人士位於身體敏感部位的特徵或傷勢拍照

(4) Assign a police officer of the same gender as the person involved in a police case to take photos of any marks or injuries on sensitive body parts of the concerned person

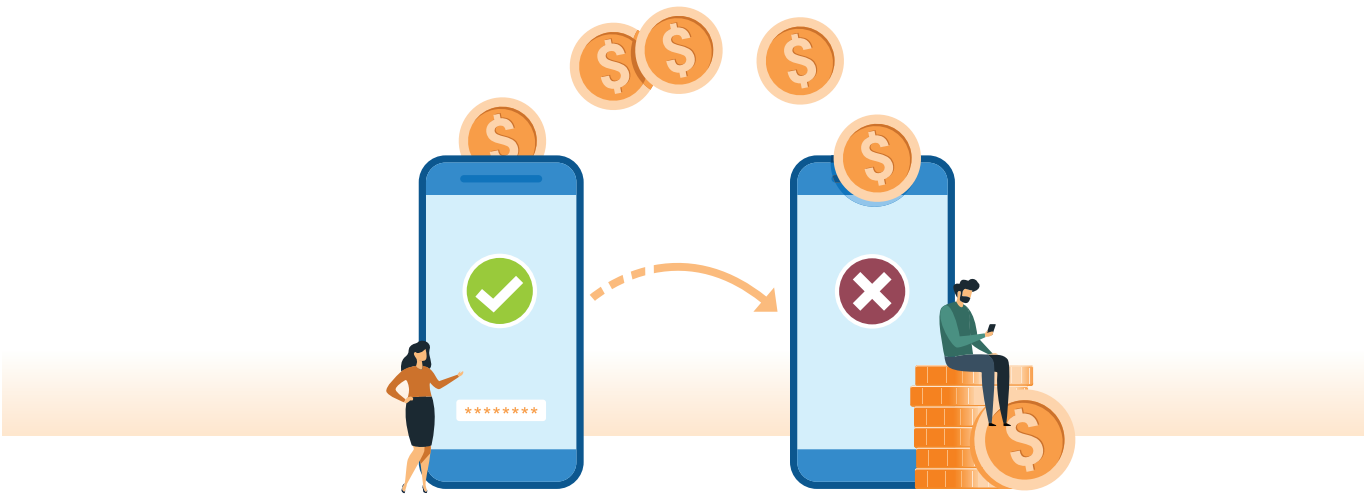
(5) 深化警務人員保障市民個人資料私隱的意識

(5) Deepen police officers' awareness of protecting personal data privacy of the public



1. 適時評估「轉錯數」個案有否涉及刑事成分

Assess in a timely manner whether cases of "mis-transfer of money" contain any criminal elements



電子支付日益普及，不論是與朋友「食飯夾錢」、向商戶轉賬，還是繳交水、電、煤等費用，交易過程都比以往更加快捷，為市民的日常生活帶來更大便利。以「轉數快」(FPS)為例，用戶只需輸入收款人的手機號碼或電郵地址即可隨時隨地過數。然而，如用戶不慎輸入錯誤資料，相關款項便有機會落入陌生人手中。

With the increasing popularity of digital payment, transactions such as sharing dining bills, transferring money to merchants, and settling utility bills, can now be made more efficiently, providing the public with greater convenience in their daily lives. Take the Faster Payment System (FPS) as an example, users only need to enter the recipient's mobile phone number or email address to transfer money anytime, anywhere. However, if the user enters incorrect information by mistake, the relevant money may end up in the hands of strangers.

在一宗投訴個案中，投訴人以「轉數快」轉賬時，錯誤輸入收款人的手機號碼，導致該筆款項錯誤地傳送予另一人士。投訴人發現「轉錯數」後，於翌日通知銀行。銀行曾就事件發信聯絡收款人，但未獲回覆，故在事發一個月後通知投訴人未能與收款人取得聯絡，並建議投訴人可自行聯絡該名收款人、諮詢法律意見，或者向警方報案。

In one complaint case, money from the complainant (COM) was transferred to a wrong recipient via FPS due to an incorrect mobile phone number being entered for the recipient. Realising that the money had been transferred by mistake, COM notified the bank one day after the incident. The bank tried to contact the recipient by mail regarding the incident, but did not receive any response. One month after the incident, the bank informed COM that they were unable to reach the recipient and recommended that COM approach the recipient directly, seek legal advice, or report the incident to the police.

投訴人其後前往警署報案。警務人員在了解事件後，曾協助投訴人致電該名收款人，但電話未能接通。警務人員考慮過銀行給予投訴人的資料後，認為當時未有足夠證據證明收款人知悉事件，並存心拒絕退款，故該警務人員未有為投訴人開立檔案展開刑事調查，並建議投訴人向銀行查詢與收款人的溝通進展，如有需要可進一步尋求警方協助。投訴人就此指控警務人員疏忽職守。

COM later reported the incident at a police station. Upon understanding the incident, a police officer assisted COM to contact the recipient by phone, but was unsuccessful. Having considered the information provided to COM by the bank, the police officer held that there was insufficient evidence to prove that the recipient was aware of the incident and deliberately refused to return the money; thus, the officer did not open a crime investigation file for COM but suggested COM to enquire the progress in liaising with the recipient from the bank and seek further police assistance if necessary. In this regard, COM made an allegation of "Neglect of Duty" against the police officer.

投訴人在事發約三個月後再次報警，指出收款人尚未回覆。考慮到收款人此時理應已知悉投訴人錯誤轉賬一事，但仍未有主動聯絡銀行或投訴人，顯示收款人有刻意拒絕退還款項予投訴人之嫌。因此，案件被轉介至刑事調查隊跟進。警方經調查後發現收款人已長居內地多年且未曾回港，故此未有查閱銀行早前發出的通知書。

Around three months after the incident, COM filed another report to the police and pointed out that the recipient had yet to respond. Considering that the recipient should have been aware of COM's mistakenly transferred money by that time but did not take the initiative to contact the bank or COM, the recipient was suspected of deliberately refusing to return the money to COM. Therefore, the case was referred to the crime unit for follow-up action. After investigation, the police found that the recipient had been residing on the Mainland for years and had not returned to Hong Kong; thus, the recipient had not read the notice issued by the bank.

經調查後，投訴警察課留意到投訴人在「轉錯數」後不久便報案，時間上難以斷言收款人是否已獲悉錯誤轉賬一事或明知而不誠實地拒絕退還款項予投訴人，也未能就此斷定案件涉及刑事成分。故此，有關警務人員當時未有為投訴人開立檔案展開刑事調查，並非不合理。投訴警察課因此將指控分類為「並無過錯」。

Upon investigation, the Complaints Against Police Office (CAPO) noticed that COM had reported the case to the police quite soon after the mis-transfer of money. It was difficult at that juncture to determine whether the recipient was aware of the mistakenly transferred money or knowingly refused to return the money to COM with dishonest intent. It could not be established that the case had any criminal elements. Therefore, it was not unreasonable for the police officer concerned to not open a case file and initiate a criminal investigation for COM at that time. Hence, CAPO classified the allegation as "No Fault".

監警會在審閱投訴警察課的調查報告時，雖然同意該課的指控分類，但留意到警方內部指引並未涵蓋協助前線警務人員評估及識別相類似的個案有否涉及刑事成分。在此類事件中，收款人起初是在不知情下收到款項，但若然收款人在知悉錯誤轉賬後，仍然無故拖延或拒絕歸還款項，則有挪佔他人財物之嫌。就此，監警會建議警方整理出一系列相關因素，包括涉案金額的多寡、「轉錯數」事件距離報案的時間、收款人的回應等，以助前線警務人員更全面地判斷事件是否需要展開刑事調查。

In the course of examining CAPO's investigation report, the IPCC agreed with CAPO's classification of the allegation, but noticed that police internal guidelines did not cover any aspects to assist frontline police officers in assessing and identifying whether such cases involve any criminal elements. In such incidents, the money is initially transferred to the recipient without the person's knowledge. However, the recipient would be suspected of appropriating property belonging to another person if they delay or refuse to return the mistakenly transferred money after being informed of the situation. In this regard, the IPCC recommended that the police list out a set of criteria to help frontline police officers in making a more comprehensive assessment of whether the incident warrants a criminal investigation. The criteria include the amount of money involved, the time elapsed between the mis-transfer of money and the time of the report to the police, and the recipient's response, among others.

參考了監警會的建議，警方將上述涉及錯誤轉賬的個案作為其中一宗案例，加入培訓教材內，並於警察學院向新入職警務人員教授「盜竊」課題時作案例分享。警方亦持續提供培訓，提示現役警務人員如何判斷有關個案是否需轉介刑事調查。

In response to IPCC's recommendation, the Police College has included the above complaint case regarding the mis-transfer of money in the training material as one of the scenarios for case sharing when delivering the lecture on the topic of 'Theft' to the new recruits. The police also continue to provide training to remind serving police officers how to determine if a case should be referred to the crime unit.



《監警最前線》劇照 Photo from IPCC Frontline

2. 提高前線警務人員辨識「精神上無行為能力人士」的敏感度
Enhance frontline police officers' sensitivity towards identifying mentally incapacitated persons

警方在日常工作時會與各種不同的人士接觸或進行調查，當中包括「精神上無行為能力人士」。根據警隊指引，如果警方確認或相信某人為「精神上無行為能力人士」，不論他們在案件中的身分，警方都會在合理可行的情況下，安排「合適成人」（例如親人、社工）陪同有關人士，以保障他們的權利及需要。由於「精神上無行為能力人士」在一般行為上與常人可能無異，非專業人士未必能夠辨識他們的需要，因此警務人員必須熟悉指引的要求，保持專業敏感度，及早識別不同人士的需要，以確保在處理這些個案時能夠保障他們的權利和需求，並作完備的紀錄。以下是三個相關案例：

In the course of their daily duties, police officers have to interact and conduct investigations with various individuals, including mentally incapacitated persons (MIPs). According to police guidelines, if a police officer confirms or believes a person to be an MIP, in order to protect the MIP's rights and needs, the officer should, as is reasonable and practicable, arrange an appropriate adult (e.g. a relative or a social worker) to accompany the MIP, regardless of the MIP's role in the case. Since MIPs may not exhibit any obvious differences in their behaviour when compared with that of an ordinary person, non-professionals may not be able to identify the needs of the MIPs. Hence, police officers must be familiar with the requirements under the guidelines in order to maintain professional sensitivity, identify the needs of different individuals early on, safeguard their rights and needs, and make proper records when handling such cases. The following are three relevant cases:

個案一：未有為被捕人士安排「合適成人」陪同

投訴人因「在公眾地方打鬥」被警方拘捕。由於投訴人報稱受傷，因此由警員押往醫院驗傷。投訴人在醫院等候期間，其女兒到達醫院並告知押送警員，投訴人患有精神病並須向精神科求醫。投訴人於精神科登記後，改由另一名警員看守投訴人，而押送警員在離開前已把投訴人的情況告知看守警員。及後，投訴人向看守警員表示她稍後會自行到精神科求診，因此該警員便把投訴人帶回警署調查。

Case 1: Failed to arrange for an appropriate adult to accompany an arrested person

The complainant (COM) was arrested by the police for "Fighting in a Public Place". As COM claimed to have been injured, COM was escorted by a police officer to receive medical examination at a hospital. While COM was waiting at the hospital, her daughter arrived there and informed the escorting officer about COM's mental illness and that she needed to be seen by a psychiatrist. After COM was registered at the Psychiatric Department, COM was guarded by another police officer, and the escorting officer informed the guarding officer of COM's situation before leaving. Subsequently, COM told the guarding officer she would seek treatment from a psychiatrist on her own later. Thus, the officer brought COM to the police station for investigation.

投訴人聲稱，她於醫院曾向押送警員要求回家拿取精神科藥物，並為她安排與社工會面，但該警員沒有答應其要求，故指控押送警員疏忽職守。由於押送警員否認指控，加上沒有其他獨立證據以支持或否定任何一方的說法，投訴警察課最終將指控分類為「無法證實」。

COM claimed she had made a request to the escorting officer at the hospital to allow her to return home to pick up her psychiatric medication and arrange for her a meeting with a social worker, but the officer declined her requests. As such, COM made an allegation of "Neglect of Duty" against the escorting officer. Since the escorting officer denied the allegation and there was no independent evidence to support or negate either party's version of events, CAPO eventually classified the allegation as "Unsubstantiated".

然而，監警會在審核個案時，發現看守警員沒有按照警隊指引，在移交犯人時向警署的值日官報告投訴人是一名「精神上無行為能力人士」，及為她安排一名「合適成人」，以幫助投訴人明白其權利及提供協助，因此要求投訴警察課跟進。看守警員向投訴警察課表示，由於投訴人對答如流，遂認為投訴人不是「精神上無行為能力人

However, when vetting the case, the IPCC found that the guarding officer had not reported to the Duty Officer at the police station that COM was an MIP when handing over COM, and had not arranged an appropriate adult to help COM understand her rights and provide her with assistance, as required under police guidelines. Consequently, the IPCC requested CAPO to follow up on the matter. The guarding officer told CAPO that COM's articulate responses led her to believe that COM was not an MIP. The IPCC's view was that since the escorting

士」。監警會認為，由於押送警員已向看守警員交代投訴人的女兒指投訴人患有精神病，看守警員不應自行評估投訴人的精神狀況，而應按照警隊指引，把投訴人的精神狀況及醫療需要告知值日官。投訴警察課同意本會的觀點，因此對看守警員新增一項「未經舉報但證明屬實」的指控。

個案二：未有在投訴會面期間為投訴人安排「合適成人」陪同

警務人員在處理一宗報案時，懷疑報案人，即投訴人，因精神問題而行為異常，遂引用「精神健康條例」把報案人送往醫院檢查。報案人其後指控警務人員曾對她使用過度武力。

監警會留意到，投訴警察課的調查人員在調查投訴期間，已從個案文件中得知投訴人當日是因為疑似精神問題而送院，不過該調查人員卻沒有向投訴人確認她是否「精神上無行為能力人士」，以至在投訴會面時未有為其安排一名「合適成人」陪同會面，以確保她的權益得到保障。就此，投訴警察課已口頭勸告該名調查人員須遵守為「精神上無行為能力人士」安排「合適成人」的指引，以保障投訴人的權益和需要。

個案三：未有在警察記事冊記錄處理疑似精神問題人士所引用的法例

在另一宗類似的個案中，投訴人懷疑因精神問題而失控，到場處理的警務人員引用「精神健康條例」，把投訴人送往醫院檢查，但未有在其警察記事冊記錄所引用的法例。監警會已建議投訴警察課提醒前線人員在行使警權時，必須在警察記事冊記錄相關的法例，以免引起不必要的爭拗。

總括來說，警方就處理「精神上無行為能力人士」已具有清晰的指引，警務人員若在執行任務時，接觸到「精神上無行為能力人士」或懷疑為「精神上無行為能力人士」，應根據指引處理，包括為有關人士安排「合適成人」陪同，並要在其記事冊作出妥善紀錄。這些指引一方面能夠確保有需要人士的權益。另一方面，妥善的紀錄可以協助投訴警察課在處理有關的投訴時釐清事件。但上述三宗個案反映部分前線警務人員對辨識「精神上無行為能力人士」的敏感度不足，以及不熟悉有關指引的要求。就此，監警會建議警方提升前線人員在這方面的意識。警方亦接納本會的建議，並提醒前線人員有關指引的要求，以及必須遵守相關的程序。

officer had already briefed the guarding officer of COM's mental illness, as revealed by COM's daughter, the guarding officer should report COM's mental condition and medical needs to the Duty Officer in compliance with police guidelines, instead of making her own assessment of COM's mental condition. CAPO agreed with the IPCC's views, and thus registered an additional count of "Substantiated Other Than Reported" against the guarding officer.

Case 2: Failed to arrange for an appropriate adult to accompany a complainant during complaint interview

In their handling of a report, the police officers noticed that the informant, i.e. the complainant (COM), was behaving abnormally due to mental illness, and therefore invoked the Mental Health Ordinance (MHO) to send the informant to hospital for examination. The informant later complained the police officers of using excessive force on her.

The IPCC noted that a CAPO investigation officer in his investigation into the complaint learnt from the case file that COM had been sent to hospital on the incident day due to suspected mental illness. However, the investigation officer did not confirm with COM whether she was an MIP, which resulted in the failure to arrange for an appropriate adult to accompany COM during the complaint interview, to ensure that her rights were protected. In this regard, CAPO has verbally advised the investigation officer to adhere to the guidelines for arranging an appropriate adult for MIP to safeguard the rights and needs of complainant.

Case 3: Failed to record the legislation applied in the police notebook when handling an individual with suspected mental illness

In another similar case, the complainant (COM) was suspected to have lost control due to mental illness. The police officer who handled the case at the scene invoked the power under MHO to send COM to a hospital for examination, but he did not record in his police notebook the relevant legislation. The IPCC suggested CAPO remind frontline officers that when exercising police powers, they must record in their police notebooks the relevant legislation to avoid unnecessary disputes.

In summary, the police have clear guidelines on handling MIPs. If police officers encounter MIPs or suspected MIPs in the course of their performance of duties, they should arrange for appropriate adults to accompany the subject persons and keep proper records in their notebooks along the guidelines. These guidelines not only protect the interests of those in need, but also provide CAPO with the necessary documentation to clarify incidents in complaints handling. The three cases above, however, show that some frontline police officers lack sensitivity in identifying MIPs and are unfamiliar with requirements under the relevant guidelines. The IPCC recommended that the police should raise frontline officers' awareness in this regard. The police have accepted the IPCC's recommendation and reminded frontline officers to be mindful of requirements under the relevant guidelines and to comply with the corresponding procedures.



3. 考慮以錄影會面方式向視障人士錄取口供
Consider taking statements from visually impaired persons by way of video-recorded interviews

除「精神上無行為能力人士」外，警方在處理其他身體上有特別需要的人士時，亦須因應他們的身體狀況作出適切安排，以保障他們的權益。

In addition to MIPs, the police must also make appropriate arrangements for persons with special physical needs with due consideration of their physical conditions to protect their rights.

在其中一宗投訴個案中，投訴人為視障人士。他早前在返回住所時，發現金屬門鎖損壞，懷疑有人故意為之，遂向警方舉報。一名警務人員在警署內會見投訴人，筆錄他的證人口供並向投訴人閱讀口供以核實內容。會面完畢後，投訴人回到家中使用字元閱讀器讀取口供副本時，發現部分口供內容不正確，遂向投訴警察課指控有關警務人員疏忽職守，沒有準確記錄他的證人口供。投訴警察課在調查期間，發現該名警務人員沒有在投訴人的口供內記錄投訴人為視障人士，亦不恰當地使用「睇到」、「查看」、「閱讀」等字眼來描述投訴人如何發現其金屬門鎖受損，甚至在結尾聲明中寫下投訴人已「閱讀並確認」口供內容。投訴警察課認為該名警務人員沒有適切地筆錄投訴人的證人口供，把指控分類為「獲證明屬實」。

In one complaint case, the complainant (COM) was visually impaired. One day, when he returned home, he discovered that the metal door lock of his entrance had been damaged. Suspecting that someone had intentionally vandalised it, he reported the incident to the police. A police officer interviewed COM at the police station, recorded his witness statement in writing, and then read the statement to COM for confirmation. When COM returned home after the interview, he used a character reader to read the copy of his statement and found that some of the content was incorrect. COM thus complained to CAPO about the police officer of "Neglect of Duty" for not accurately recording his witness statement. During the investigation, CAPO found that the police officer not only had failed to record in COM's witness statement that COM was visually impaired but also had inappropriately used terms like "saw", "looked at" and "read" to describe how COM discovered the damage to his metal door lock. Furthermore, the police officer inaccurately wrote that COM had "read and confirmed" the content of the statement in the ending declaration. CAPO concluded that the police officer had not properly recorded COM's witness statement, and thus classified the allegation as "Substantiated".

在處理與視障人士相關的個案時，警方應考慮其身體狀況，為視障人士提供適當協助，並採取適當的措施以照顧有關人士的特別需要。警務人員替視障人士錄取書面口供後，視障人士在沒有其他輔助工具或設備下，往往未能即時確認口供內容。事後，倘若書面口供內容被發現與警務人員覆讀版本有異，該名視障人士可能會質疑書面口供內容的準確性，甚或作出投訴。因此，警方應盡量採用錄影會面的方式，為視障人士錄取口供，讓他們能夠以錄影方式詳細交代事件經過並確認相關內容。此外，警方應加強對前線人員的培訓，提醒他們在向市民調查或取證時，應時刻關注對方的身體狀況，以便作出適當的安排，從而減少不必要的投訴。

When handling cases involving the visually impaired individuals, the police should consider their physical conditions to provide appropriate assistance, and take appropriate measures to address the special needs for these individuals. After police officers take written statements from visually impaired persons, these individuals often cannot immediately verify the content of the statement without the aid of assistive tools or devices. If, later on, the written statement is found to differ from the oral account read by the police officer, the visually impaired person may question the accuracy of the written statement and may even file a complaint. Therefore, the police should conduct video-recorded interviews to obtain statements from visually impaired individuals as far as practicable, allowing them to give details of the course of events and confirm the relevant content through video-recorded interviews. Additionally, the police should enhance training for frontline officers, reminding them to always pay attention to the physical conditions of individuals when investigating or collecting evidence from members of the public, so that appropriate arrangements can be made to reduce unnecessary complaints.

4. 安排同性別警務人員為涉案人士位於身體敏感部位的特徵或傷勢拍照

Assign a police officer of the same gender as the person involved in a police case to take photos of any marks or injuries on sensitive body parts of the concerned person



警方於調查案件時可能需要拍攝被捕人士或傷者的照片，以記錄其特徵、紋身或傷勢。如果拍攝位置屬身體敏感部位，而且由異性警務人員負責拍攝，便有機會引起尷尬及不必要的誤會，甚至招致投訴。以下是有關異性警務人員為涉案人士拍照而衍生的兩宗投訴。

During case investigation, the police may need to take photos of arrested persons or injured persons to document their features, tattoos, or injuries. If photos involve sensitive body parts and are taken by a police officer of the opposite gender, it may lead to embarrassment and misunderstanding, or even result in complaints. Below are two complaint cases related to photos taken by police officers of the opposite gender of individuals involved in the cases.

個案一：有關拍攝被捕人士紋身的照片

投訴人為女士，因涉及一宗詐騙案件而被警方拘捕。投訴人被帶返警署後，警務人員根據《警察通例》為她套取指紋及拍照。另外，《警察通例》訂明被捕人士如有紋身，警方須拍攝該紋身以作紀錄。如紋身圖案位於敏感部位，案件主管應行使酌情權自行決定是否需要拍照，以避免不必要的尷尬。

根據案件的照片紀錄，投訴人在拍照時拉低褲頭一角以展示其肚臍下方的紋身。基於紋身的位置接近敏感部位，投訴人指控負責拍照的男性警務人員疏忽職守，未有安排女警為她拍照。該名男警解釋當時曾詢問投訴人紋身的位置，但投訴人表示該位置並不屬敏感部位，故他未有依照《警察通例》的要求向案件主管請示。投訴警察課初時把指控分類為「並無過錯」，但經監警會提出質詢後，投訴警察課重新審視投訴人紋身所處部位，認為由異性警務人員拍攝照片或會為其帶來尷尬，男警應該向案件主管請示，因此將指控重新分類為「獲證明屬實」。

Case 1: Taking photos of an arrested person's tattoos

The female complainant (COM) was arrested for a case of Fraud. After being brought to the police station, a police officer took her fingerprints and photos in accordance with the Police General Orders (PGO). The PGO stipulates that if an arrested person has tattoos, the police must take photos of them for record. If the tattoos are on sensitive areas of the body, the officer-in-charge of the case (OC Case) should exercise discretion to determine whether photo-taking is warranted to avoid unnecessary embarrassment.

According to the photos taken in the case, COM had pulled down a corner of her pants to reveal a tattoo located below her belly button when the photos were taken. Given the location of the tattoo being close to her sensitive body parts, COM accused the male police officer who took the photos of "Neglect of Duty" for not assigning a female police officer to take the photos instead. The male police officer explained that he had asked COM about the location of her tattoo at that time, but COM indicated that the location was not a sensitive area. Thus, he did not seek guidance from the OC Case as required by the PGO. Initially, CAPO classified the allegation as "No Fault". However, following the IPCC's Queries, CAPO reviewed the location of the tattoo and agreed that it may cause embarrassment to COM if the photos are taken by a police officer of the opposite gender. In this case, the male police officer should have sought OC Case's discretion, and thus reclassified the allegation as "Substantiated".

個案二：有關拍攝傷者敏感部位的照片

投訴人同為女性，因涉及「在公眾地方打鬥」而被捕。由於投訴人聲稱被對方打中上腹，於是她被帶返警署後，警務人員為她拍攝傷勢。

投訴人指控負責的男警疏忽職守，在沒有女警或第三者在場下，要求她拉高上衣拍攝受傷位置。根據男警的紀錄及投訴人簽署的拍攝傷勢同意書，當時有一名女警在場見證拍攝傷勢的過程，但該名女警沒有在她的記事冊中作出相關紀錄。由於投訴人其後沒有回覆投訴警察課的查詢，該課無法與投訴人澄清上述指控的詳情，最終把指控分類為「無法追查」。

投訴警察課同時就女警未有於記事冊內記錄她見證男警為投訴人拍攝傷勢的事宜，新增一項「未經舉報但證明屬實」指控。

監警會認為若警務人員需要為被捕人士或傷者拍攝敏感部位的照片，不應由異性警務人員負責，即使有同性別警務人員在場見證亦不合適。監警會在審核上述兩宗投訴個案時，留意到警方處理刑事案件的指引並無訂明拍攝敏感部位照片應由相同性別的警務人員負責。另外，警方指引亦無清楚訂明哪些身體位置屬「敏感部位」，而需依靠前線警務人員自行判斷。

事實上，投訴警察課的《投訴處理手冊》就為投訴人拍攝傷勢的程序有嚴謹要求。有關章節列明，如要為投訴人拍攝傷勢，而涉及的是一些通常不會顯露的身體部位，投訴警察課須安排一名與投訴人屬同一性別的人員負責拍攝。就此，監警會建議警方參考《投訴處理手冊》的規定，檢討警隊相關指引。警方同意監警會的建議，在與被捕人士拍攝身體特徵及傷者拍攝傷勢的內部指引中，清晰列明何為敏感部位，如有必要對身體敏感部位進行拍照，負責拍照人員必須與被捕人為同一性別。

Case 2: Taking photos of an injured person's sensitive body parts

In another case, another female complainant (COM) was arrested for "Fighting in a Public Place". COM claimed that she was hit in the upper abdomen, therefore she was brought to the police station where a police officer took photos of her injuries.

COM accused the male police officer of "Neglect of Duty" for asking her to lift her shirt to photograph her injuries in the absence of a female police officer or a third party. According to the male police officer's record and the consent form signed by COM for taking photos of her injuries, a female police officer was present to witness the process of photographing the injuries; however, the female officer did not make any relevant record in her police notebook. Since COM did not respond to CAPO's enquiries afterwards, CAPO was unable to clarify the details of the allegation. The allegation was eventually classified as "Not Pursuable".

Nevertheless, CAPO registered a count of "Substantiated Other Than Reported" against the female police officer for her failure to record in her notebook that she had witnessed the male police officer taking photos of COM's injuries.

The IPCC believes that if police officers need to take photos of the sensitive body parts of the arrested persons or injured persons, it should not be done by police officers of the opposite gender, even if police officers of the same gender are present as witnesses. Upon reviewing the two complaint cases above, the IPCC noted that the police guidelines for handling crime cases did not specify that photos of sensitive body parts should be taken by a police officer of the same gender. Furthermore, police guidelines do not clearly define which body parts are considered "sensitive", leaving frontline police officers having to exercise their own discretion.

In fact, CAPO's Complaints Manual stipulates stringent procedures for taking photos of complainants' injuries. The relevant chapter specifies that when taking photos of complainants' injuries involving body parts that are not commonly exposed, CAPO must assign an officer of the same gender as COM to take the photos. In light of this, the IPCC recommended that the police review the relevant guidelines with reference to the provisions of the Complaints Manual. The police have agreed with the IPCC's recommendation to clearly define sensitive body parts in the relevant guidelines regarding taking photos of an arrested person's body marks and injuries of an injured person. If the photography of sensitive areas of the body is deemed necessary, it should not be taken by an officer of the opposite sex.

除了拍攝照片外，警務人員在一些性質敏感的案件中，亦有可能需要聯絡異性的涉案人士。在一宗投訴個案中，投訴人（一名女士）因被非禮而報案，案件由一名男警負責調查。投訴人不滿男警在調查期間，曾對投訴人表示如果投訴人被傳召上庭，她可能要面對一連串的尷尬問題，認為男警做法不恰當。男警否認指控。由於沒有獨立證據支持，最終指控被分類為「無法證實」。

縱然投訴警察課未能就指控達致確切的結論，但監警會認為警方應不時提醒前線警務人員，當處理涉及性罪行的案件時，應盡量由與受害人同性別的警務人員聯絡和處理受害人，並需保持敏感度和同理心。就此，警方作出積極回應，加強了有關方面的內部宣傳、訓練和教育，以提升前線人員的意識，避免對涉案人士造成影響，從而減少不必要的投訴。

Apart from photo-taking, police officers may need to interact with persons of the opposite gender in cases of a sensitive nature. In one complaint case, a female complainant (COM) reported an indecent assault case. The investigation was conducted by a male police officer. COM was dissatisfied that during the investigation, the male police officer told her she, if summoned to court, might be asked many embarrassing questions. COM deemed the male police officer's handling of the situation inappropriate, but the male officer denied the allegation. Due to a lack of independent evidence, the allegation was eventually classified as "Unsubstantiated".

Although CAPO could not reach a definite finding for this allegation, the IPCC believes that the police should from time to time remind frontline officers that when handling sexual offence-related cases, the victims should as far as practicable be contacted and handled by police officers of the same gender, who should maintain sensitivity and compassion. To address this, the police have proactively increased internal promulgation, training and education to raise awareness among frontline officers, aiming to avoid adverse effects on the persons involved in police cases and to reduce unnecessary complaints.

5. 深化警務人員保障市民個人資料私隱的意識

Deepen police officers' awareness of protecting personal data privacy of the public



模擬照片 Mock-up photo

在現今社會中，警務人員的個人紀律和行為操守對於維護市民對警隊的信任至關重要。警方一向高度重視警務人員的誠信，並對他們的行為標準有着嚴格的要求，因為每一位警務人員的言行舉止都在市民心目中代表着整個警隊的形象。因此，確保警務人員在執行職務時遵循正確的行為準則，尤其是在使用市民個人資料方面，是警方長期以來的重點關注事項。根據警方的《警察通例》，警務人員在執行職務時所收集的市民個人資料必須僅用於工作需要，絕不得用作私人用途。

In today's society, the discipline and conduct of police officers are essential for maintaining public trust in the police force. The police have all along placed a high value on the integrity of their officers and have strict standards for their behaviour, as each officer's actions reflect the image of the entire police force in the eyes of the public. Therefore, it has long been the police's focus to ensure that police officers adhere to appropriate code of conduct while discharging their duties, particularly regarding the use of personal data of the public. According to the PGO, personal data collected from the public by police officers in connection with performing policing duties must solely be used for work-related purposes and never for private purposes.

然而，近期有一宗個案顯示有警員違反指引，不當使用市民的個人資料。在投訴個案中，一名女投訴人在舉報個案時提供了她的個人資料給警務人員用作報案之用，但該警務人員卻私下使用投訴人的電話號碼聯絡她，希望與她成為朋友。投訴人其後向投訴警察課指控有關警務人員行為不當。經調查後，投訴警察課證實該名警員違反《警察通例》，因此將指控分類為「獲證明屬實」。由於該名警員行為嚴重不當，警方故根據公務員事務規例第186條於試用期內終止對其的聘用。

However, a recent complaint case involved a police officer who had breached the guideline by inappropriately using personal data of a member of the public. In this case, a female complainant (COM) provided her personal data to a police officer for record when she made a report to the police. Yet, the police officer subsequently contacted COM privately using her phone number, hoping to befriend her. COM later lodged a complaint with CAPO regarding the officer's "Misconduct". After investigation, CAPO confirmed that the police officer had breached the PGO and therefore classified the allegation as "Substantiated". Due to the severity of the misconduct committed by the officer, who was still serving on probationary terms at the time, the force terminated his service in accordance with Civil Service Regulation 186.

監警會強調，這類投訴的性質是非常嚴重的；而警方一向對警務人員這一類的違紀行為，堅決採取零容忍的態度。過去監警會亦曾建議警方制定內部措施及指引，以提醒警務人員必須尊重市民的個人資料私隱，並適當運用這些資料，絕不可隨意使用。

The IPCC emphasises that the nature of such complaints is very serious; and the police resolutely adopt a zero-tolerance attitude towards this type of misconduct. In the past, the IPCC had recommended the police to formulate internal measures and guidelines to remind police officers that they must respect the personal data privacy of the public, use the data appropriately, and never use them at will.

警方了解公眾近年對警隊誠信及操守的期望不斷提升，並將警務人員的個人操守視為核心價值之一。同時，警隊管理層亦不時提醒各級督導人員，向前線警務人員強調誠信的重要性，要求人員對個人誠信和操守時刻保持高度警惕，遵守法紀，以及對下屬進行適當監督。在此基礎上，監警會建議警方在既定的程序政策上，進一步實施其他深化措施，以提升警務人員保障市民個人資料的意識，確保所有警務人員遵守內部規定，並充分意識到違規的嚴重後果。希望通過這些措施，能夠有效防止類似事件再次發生，並鞏固市民對警隊的信心。

The police understand that the public expectations regarding the conduct and integrity of the police force have been rising in recent years, and they view the personal integrity of officers as one of their core values. At the same time, the police management regularly reminds supervisory officers at all levels to emphasise the importance of integrity to frontline officers, urging them to maintain a high level of vigilance regarding their integrity and conduct at all times, comply with laws and regulations, and provide appropriate supervision to their subordinates. On this basis, the IPCC recommended that the police further implement measures beyond established procedures and policies to deepen police officers' awareness of personal data protection, ensuring that all officers adhere to the internal guidelines and are fully aware of the severe consequences of any misconduct. It is hoped that these measures can effectively avoid recurrence of similar incidents and strengthen public confidence in the police force.

這些努力不僅是對市民負責的表現，更是警方持續提升服務質素和維護公信力的重要步驟。監警會支持警方繼續致力加強對警務人員的培訓和監管，確保他們在執行職務時遵循警隊的標準。

These efforts not only demonstrate the police's accountability to the public, but also serve as an important step in police's ongoing commitment to enhancing service quality and maintaining public trust. The IPCC supports the police in their continued efforts to enhance training and oversight of their officers, ensuring that they adhere to the standards of the police force while performing their duties.

監警會於2023/24年度提出的20項服務質素改善建議和意見
20 SQIs and comments proposed by the IPCC in 2023/24

I 被羈留人士及其財物的處理 Handling of Detainees and Their Properties

1	改善財物記錄表的設計，令警務人員及被羈留人士的簽署位置更容易被辨識，以確認財物的檢取及歸還。	To enhance the design of the property record form to better distinguish the signing areas of both the police officer and the detainee, as to confirm the seizure and the return of the properties.
2	落實推行已修訂的羈留搜查表格(Pol. 1123)。	To promulgate the revised Custody Search Form (Pol. 1123).
3	完善押送肢體傷殘被捕人士的指引。	To enhance the guidelines on the appropriate transportation for arrested persons with physical disabilities.
4	檢討有關拍攝被捕人士位於身體敏感部位的特徵、紋身指引。	To review the guidelines on taking photos of any marks or tattoos on sensitive areas of arrested persons.

II 警方報告的處理 Handling of Police Reports

5	制定措施以協助警方評估涉及錯誤轉賬的案件。	To devise measures to facilitate police officers' assessment of reports involving transfer of money by mistake.
6	制定措施，確保前線人員在處理案件時準確記錄或報告涉案的地點，以防止錯誤派遣警務人員及延誤警方執法行動。	To devise measures to ensure frontline officers accurately record and relay the locations involved when handling case reports to prevent wrong deployment of police officer and delay in police enforcement action.
7	加強警察通訊員的知識，特別是警方職權範圍內的罪行及報告。	To enhance the knowledge of police communications officers, in particular the offences and reports that are under police's purview.
8	提醒前線人員在處理是否歸類為罪案的邊緣個案時，應向其上級彙報並根據指示將案件妥善歸類。	To remind frontline officers to consult and report to their respective supervisors when handling borderline cases that may or may not be classified as crimes, and to classify the cases accordingly.

III 有關交通案件 Traffic Case Related

9	檢討通知交通案件受害人／報案人結果的信件內容，以明確顯示接獲交通意外案件的時間。	To review the proforma of the final letter to victim/informant of traffic case to clearly indicate the time of receipt of traffic accident cases.
10	完善通知車主取回被拖車輛的指引。	To enhance the guidelines on informing vehicle owners to reclaim towed vehicles.
11	提醒前線人員，當發現車輛有缺點時，應即場拍下照片，並將照片連同「有缺點車輛舉報表格」提交予運輸署。	To remind frontline officers that upon finding defects on a vehicle, they should take photos immediately at the scene and submit the photos to Transport Department together with the Defective Vehicle Report form.

IV 與公眾溝通 Communication with the Public

12	提醒有機會使用WhatsApp接收市民數碼資料的單位／部隊，在WhatsApp設置自動回覆訊息，強調有關WhatsApp帳號非作通訊或查詢用途；及須按照《個人資料(私隱)條例》的保障資料原則、警察通例及指引處理市民的數碼資料或個人資料。	To issue reminder to formations/units which may use WhatsApp for receiving digital information from the public to set up automatic reply message in WhatsApp emphasising that the WhatsApp number concerned is not for communication or enquiry; and to comply with the Data Protection Principles of the Personal Data (Privacy) Ordinance, police order and guidelines when handling the digital information or personal data received from the public.
13	提醒前線人員處理精神上無行為能力人士的程序。	To remind frontline officers the procedures of handling Mentally Incapacitated Persons.
14	加強警務人員與公眾人士接觸時的溝通技巧及專業性，包括妥善使用在執行公務期間收集的個人資料。	To enhance the communication skills and professionalism of officers when dealing with members of the public, including the proper use of personal data collected during official duties.

V 警察記事冊紀錄 Police Notebook Records

15	提醒前線人員在執行日常職務時要在警察記事冊內作出詳細紀錄。	To remind frontline officers to make sufficiently detailed police notebook record when performing their daily duties.
16	提醒前線人員在引用「精神健康條例」行使警權後在警察記事冊中記錄曾引用的法例。	To remind frontline officers of recording relevant legislation on the police notebook after exercising police power under Mental Health Ordinance.

VI 有關投訴警察課 CAPO Related

17	提醒投訴警察課人員應在投訴人撤回投訴的口供上，記錄其上司未能加簽的原因。	To remind CAPO officers that they must record the reason when a supervisor is not available to countersign a complainant's withdrawal statement.

VII 提升設備 Equipment Enhancement

18	建議警方與公眾人士的電話通話要被錄音。	To recommend that telephone conversations between the police and members of the public are audio recorded.

VIII 有關警方會面 Police Interview Related

19	檢討有關與視障人士會面的指引。	To review the guidelines on interviewing visually impaired persons.

IX 有關隨身攝錄機 Body Worn Video Camera Related

20	提醒前線人員在執行日常警察職務時更積極應用隨身攝錄機。	To remind frontline officers to actively use Body Worn Video Camera in day-to-day policing situations.

傳訊工作
Communications


4
IPCC

與持份者聯繫
Stakeholder Engagement

隨着社會全面復常，監警會在2023/24年度積極透過多元化的活動，與更多持份者面對面交流。報告期內，會方舉辦和參與40項活動，接觸超過11,000名市民、師生，以及警方、傳媒、教育界和專業團體的代表。

As society returned to normalcy, the IPCC proactively engaged with stakeholders through a diverse range of face-to-face activities in 2023/24. During the reporting period, the IPCC organised and participated in 40 activities, engaging with over 11,000 members of the public, teachers and students, as well as representatives of the police, media, education and professional groups.

除了加強公眾對監警會工作和兩層架構投訴警察制度的認識外，會方的宣傳方針繼續聚焦於兩大範疇。監警會一方面在不同場合向市民闡釋投訴人的權利和責任，另一方面亦向不同持份者講解會方持續提出改善建議，如何有助警隊提升服務質素，減少不必要的投訴。

In addition to promoting public awareness of the IPCC's work and the two-tier police complaints system, the Council continued to focus its publicity efforts on two major areas. First, the IPCC expounded on the rights and responsibilities of complainants to the general public on various occasions. Second, the IPCC illustrated to different stakeholders how the improvement initiatives put forward by the Council help enhance the service quality of the police and reduce unnecessary complaints.

同時，監警會多管齊下，透過網頁、YouTube頻道、刊物等方式發布最新資訊，與公眾保持緊密聯繫。

At the same time, the IPCC disseminated its latest information across various platforms, including its website, YouTube channel and publications, in order to stay connected with the public.

青少年及教育團體
Youth and educational organisations

校園計劃

監警會自2016年11月推出校園計劃，到訪多所本地大專院校、中學和小學介紹監警會的工作和香港的兩層架構投訴警察制度，引導年青一代理解何謂「以證據為依歸」的思考模式，並讓學生了解何為有效的投訴制度。

School Programme

Since the launch of its School Programme in November 2016, the IPCC has visited numerous local tertiary institutions, as well as secondary and primary schools. At the visits, the Council introduced its work and the two-tier police complaints system in Hong Kong to students. The aim was to guide the younger generation to think with an "evidence-based" approach, and to understand what is an effective complaints system.

校園計劃形式豐富多元，包括講座、展覽和攤位遊戲，以迎合不同學校的教學需要。會方亦善用科技，在講座中透過電子平台與學生進行實時問答遊戲，增加學習的互動性及趣味性。

The School Programme offers rich and diverse activities, including talks, exhibitions and game booths, to cater to the varied educational needs of different schools. During the talks, the IPCC made use of technology in engaging students in real-time quiz over a digital platform for a more interactive and fun-filled learning experience.

此外，會方於報告期內到訪了明愛社區書院，由審核團隊代表親身向修讀「警隊實務毅進文憑課程」的學員分享處理投訴個案的經驗，讓他們進一步了解審核投訴的程序、前線警務人員面對的挑戰，以及廣大市民的期望。

In addition, the Council visited the Caritas Institute of Community Education during the reporting period. Vetting team representatives shared their firsthand experiences in handling complaint cases with students from the Diploma Yi Jin Programme in Police Force Practice, enabling them to better understand the complaint vetting process, challenges faced by frontline police officers, and public expectations.

監警會在2023/24年度合共完成28場校園活動，向超過9,000名師生講解監警會的工作。

In 2023/24, the IPCC held a total of 28 school activities, engaging over 9,000 teachers and students to provide them with an overview of the work of the IPCC.











監警會教育影片

為了更有效地向年輕一代介紹監警會的角色和職能，會方於報告期內製作了一部全新的3D動畫教育影片。影片以生動有趣的方式向年輕人傳遞監警會的核心價值觀，讓他們更易理解審核投訴的原則和過程。

影片已上載至監警會YouTube頻道（www.youtube.com/user/ipccchannel）以供觀看。

IPCC educational video

To more effectively introduce the role and functions of the IPCC to the younger generation, the Council produced a brand-new 3D-animated educational video during the reporting period. The video conveys the IPCC's core values to young people in a lively and interesting manner to facilitate their understanding of the principles of and procedures for vetting complaint cases.

The video is available on the IPCC's YouTube channel (www.youtube.com/user/ipccchannel) for public viewing.

監警會YouTube頻道
IPCC YouTube channel



與教育團體交流

要培育年輕人正確的價值觀，深入校園固然重要，但讓教育工作者了解監警會的工作和使命亦同樣重要。因此，監警會積極與不同教育團體會面，向他們介紹校園計劃如何協助增強學生的公民意識，攜手培育慎思明辨、擁有獨立思考能力的社會棟樑。

Engaging with educational organisations

While it is crucial to foster proper values in the younger generation through school engagement activities, deepening education workers' understanding of the work and mission of the IPCC is just as important. To this end, the IPCC proactively engaged with different educational organisations to explain how the School Programme strengthens students' awareness of their civic responsibilities. The goal is to join hands to support the future pillars of our society in developing independent thinking with sound judgement.

2023年5月25日
25 May 2023

監警會委員施榮恆先生和秘書長梅達明先生向東華三院的教育專家闡述會方校園計劃的多元模式、目標和成效，冀能攜手培育年輕一代的多角度思考能力，並讓學生了解投訴人的權與責。

Mr Ivan Sze Wing-hang (IPCC Member) and Mr Daniel Mui (Secretary-General) met with education specialists from Tung Wah Group of Hospitals (TWGHs). By introducing the diversified modes, goals, and outcomes of the Council's School Programme, the IPCC looks forward to collaborating with TWGHs to cultivate the younger generation's ability to think from multiple perspectives, and to help students understand the rights and responsibilities of complainants.



2023年10月31日
31 October 2023

監警會與香港教育工作者工會會面，向教育界人士推廣會方的校園計劃，藉以讓更多學生認識監警會的工作，以及本港的兩層架構投訴警察制度。

The IPCC met with the Hong Kong Education Workers Union to promote the Council's School Programme to the education sector. The aim is to deepen students' knowledge of the IPCC's work and the two-tier police complaints system in Hong Kong.



警方
The police

為維護行之有效的兩層架構投訴警察制度，會方和警隊各部門一直保持緊密溝通。監警會除了與警方舉辦交流活動外，亦到訪警隊不同單位，了解前線警務人員面對的各種挑戰，並密切跟進警方落實服務質素改善建議的進度。相關經驗亦有助監警會委員全面審核投訴個案，確保每宗投訴得到公平公正的處理。

To maintain an effective two-tier police complaints system, the IPCC has remained in close communication with various departments in the police force. In addition to organising exchange activities with the police, the Council visited various police units to understand the challenges faced by frontline officers, and to closely follow up on the progress of the police's implementation of the SQIIs. These firsthand experiences have enabled IPCC Members to examine the complaint cases with a holistic approach, ensuring that each complaint is handled fairly and impartially.

監警會和警方在年內的交流活動如下：

The engagement activities between the IPCC and the police during the year were as follows:

2023年5月11日
11 May 2023

主席王沛詩女士與委員和秘書處職員前往水警總區總部，了解水警的各項工作、前線水警人員在海上執勤及參與救援行動時面對的不同挑戰，以及最新科技如何提升執法和培訓工作的成效。

Ms Priscilla Wong Pui-sze (Council Chairman), IPCC Members and Secretariat staff visited the Marine Regional Headquarters. During the visit, the delegation learned about their work, the challenges faced by frontline Marine police officers as they perform their duties at sea and undertake rescue operations, and the latest technologies that enhance the effectiveness of law enforcement actions and training for officers.



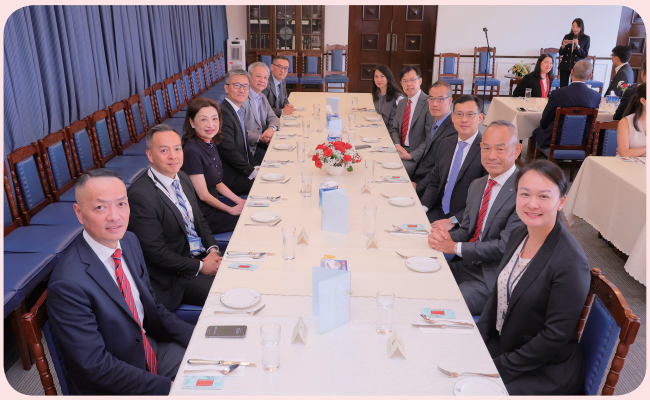


2023年7月25日
25 July 2023

主席王沛詩女士聯同一眾委員和秘書處職員，與警務處處長及警隊高層共晉午餐，就警方處理投訴的工作交換意見。

Ms Priscilla Wong Pui-sze (Council Chairman), together with Council Members and Secretariat staff, attended a luncheon with the Commissioner of Police and senior police officers to exchange views on the police's work in handling complaints.





2023年10月6日
6 October 2023

主席王沛詩女士、一眾委員和秘書處職員與新界北衝鋒隊前線警務人員交流，了解他們的日常工作。衝鋒隊向委員展示有關處理家庭暴力事件和持械行劫、以真實事件為藍本的情景演練，讓委員進一步理解衝鋒隊如何在挑戰重重和爭分奪秒的關頭分析形勢、精密部署並作出果斷決定。

An IPCC delegation of Council Members and Secretariat staff, led by Ms Priscilla Wong Pui-sze (Council Chairman), met with frontline police officers of the Emergency Unit (EU) New Territories North to learn about the EU's daily work. The EU presented two scenario demonstrations, based on real domestic violence and armed robbery cases, so that the delegation could better understand how the EU races against time in assessing situations and making precise deployment and strategic judgements at critical junctures.





其他團體
Other organisations

2023年5月24日
24 May 2023

監警會接待來自律政司「普通法訓練計劃」的15名內地法律工作人員。法律事務委員會委員羅孔君女士和許明明女士，以及秘書長梅達明先生，向代表團介紹香港的兩層架構投訴警察制度，並闡釋會方如何透過服務質素改善建議機制，減少不必要的投訴，並提升警隊服務質素。代表團亦與會方分享不同機關的執法經驗和內地的法律制度。

The IPCC received a delegation of 15 Mainland legal officials who participated in the Common Law Training Scheme organised by the Department of Justice. Ms Jane Curzon Lo and Ms Cindi Hui Ming-ming (Members of the Legal Committee), together with Mr Daniel Mui (Secretary-General), introduced the two-tier police complaints system in Hong Kong and explained how the IPCC's SQII mechanism can help reduce unnecessary complaints and enhance the service quality of the police. The delegates also shared with the Council the law enforcement experiences of various agencies and information about the legal system in the Mainland.





2023年8月10日
10 August 2023

秘書長梅達明先生、副秘書長(行動)劉雅潔女士和副秘書長(管理)胡韻珊女士出席東區撲滅罪行委員會會議，向與會者簡介監警會的角色、兩層架構投訴警察制度，以及會方近年向警隊提出的服務質素改善建議。

Mr Daniel Mui (Secretary-General), Ms Regina Lau (Deputy Secretary-General, Operations), and Ms Patricia Woo (Deputy Secretary-General, Management) attended the Eastern District Fight Crime Committee meeting, during which they introduced the role of the IPCC, the two-tier police complaints system, and the SQIIs proposed to the police by the Council in recent years.





2023年12月17日
17 December 2023

監警會獲東區撲滅罪行委員會邀請，參加「東區滅罪禁毒助更生暨推廣基本法嘉年華會2023」。監警會在嘉年華會上擺設攤位遊戲和展覽，向公眾介紹監警會的法定職能、兩層架構投訴警察制度的運作，以及投訴人的權與責。嘉年華會吸引超過1,000名市民參與，反應熱烈。

The IPCC was invited by the Eastern District Fight Crime Committee to participate in the Eastern District Fight Crime Beat Drug and Support Rehabilitation cum Promotion of Basic Law Carnival 2023. Through game booths and exhibition, the IPCC introduced the public to the Council's statutory functions, the operation of the two-tier police complaints system, and the rights and responsibilities of complainants. The carnival attracted more than 1,000 participants and received an overwhelming response.







公開會議
Open meetings

報告期內，監警會於2023年6月20日、9月19日、12月12日 和2024年3月19日與投訴警察課合共舉行四次聯席會議。聯席會議設有公開部分讓市民及傳媒旁聽，以提升市民對會方工作的認知。

During the reporting period, the IPCC held four joint meetings with CAPO on 20 June, 19 September, and 12 December 2023, and 19 March 2024. To enhance awareness of the Council's work, part of each meeting was open to the public and the media.

投訴警察課在四次會議上匯報最新投訴數字，並就公眾關注的事項進行討論，包括香港輔助警察隊的架構和職責、科技罪案的最新趨勢、處理大型節日活動的工作，以及防範和打擊新型網上騙案的措施。

During the four meetings, CAPO reported the latest complaint figures and discussed matters of public concern. Topics discussed included the structure and duties of the Hong Kong Auxiliary Police Force, the recent trend in technology crime, the policing of large-scale festive events, and measures to prevent and combat new online scams.





媒體及刊物
Media and publication

報告期內，監警會主席、委員和秘書處代表在不同場合會見傳媒，讓公眾了解會方的最新工作，並回應傳媒提問。

During the reporting period, Council Chairman, Members and representatives of the Secretariat met with the media on various occasions to keep the public informed of the Council's latest work and to address media enquiries.

監警會亦透過出版不同刊物，加深市民對會方角色和法定職能的認識。在2023年12月的新聞發布會上，主席王沛詩女士在時任宣傳及社區關係委員會主席陳錦榮先生和秘書長梅達明先生的陪同下發表《2022/23工作報告》，並總結過去一年的主要投訴數字、投訴趨勢和監警會的工作成果。

The IPCC also promotes public awareness of its roles and statutory functions through various publications. At the news conference in December 2023, Ms Priscilla Wong Pui-sze (Council Chairman), accompanied by Mr Clement Chan Kam-wing (then Chairman of the Publicity and Community Relations Committee) and Mr Daniel Mui (Secretary-General), presented the *Report 2022/23*. Council Chairman summarised the key complaint statistics, complaint trends and achievements of the IPCC in the past year.







組織架構
Organisational Structure


5
IPCC

委員會
The Council

監警會是根據《監警會條例》成立的獨立法定機構，主席、三位副主席和委員全部由行政長官委任。委員名單如下：

The IPCC is an independent statutory body established under the IPCCO. The Chairman, three Vice-Chairmen and Members are all appointed by the Chief Executive. The membership of the IPCC is as follows:

主席 Chairman		任期 Appointment
王沛詩女士，SBS，JP Ms Priscilla WONG Pui-sze, SBS, JP		2021年6月1日起 Since 1 June 2021

副主席 Vice-Chairmen		任期 Appointment
易志明議員，GBS，JP Hon Frankie YICK Chi-ming, GBS, JP	嚴重投訴個案委員會主席 Serious Complaints Committee Chairman 個案審核小組主席 Case Vetting Sub-group Chairman	2019年1月1日起 Since 1 January 2019
陳振英議員，BBS，JP Hon Ronick CHAN Chun-ying, BBS, JP	個案審核小組主席 Case Vetting Sub-group Chairman	2021年1月1日起 Since 1 January 2021
吳永嘉議員，BBS，JP Hon Jimmy NG Wing-ka, BBS, JP	個案審核小組主席 Case Vetting Sub-group Chairman	2021年1月1日起 Since 1 January 2021

委員 Members		任期 Appointment
鄺永銓先生 Mr Wilson KWONG Wing-tsuen	管理委員會主席（任期至2024年5月止） Management Committee Chairman (Until May 2024)	2016年6月1日至2024年5月31日 From 1 June 2016 to 31 May 2024
陳美寶女士，JP Miss Mabel CHAN Mei-bo, JP	管理委員會主席（任期由2024年7月起） Management Committee Chairman (Since July 2024)	2021年1月1日起 Since 1 January 2021
陳錦榮先生，BBS，MH，JP Mr Clement CHAN Kam-wing, BBS, MH, JP	宣傳及社區關係委員會主席（任期至2024年5月止） Publicity and Community Relations Committee Chairman (Until May 2024)	2016年6月1日至2024年5月31日 From 1 June 2016 to 31 May 2024
陳正欣博士，BBS，MH Dr Daniel CHAN Ching-yan, BBS, MH	宣傳及社區關係委員會主席（任期由2024年7月起） Publicity and Community Relations Committee Chairman (Since July 2024) 運作及程序諮詢委員會主席（任期至2024年8月止） Operations Advisory Committee Chairman (Until August 2024)	2021年1月1日起 Since 1 January 2021
林峰教授 Prof LIN Feng	運作及程序諮詢委員會主席（任期由2024年8月起）* Operations Advisory Committee Chairman (Since August 2024)*	2023年1月1日起 Since 1 January 2023
陳澤銘先生 Mr CHAN Chak-ming	法律事務委員會主席 Legal Committee Chairman	2023年1月1日起 Since 1 January 2023

* 陳正欣博士，BBS，MH於2024年8月卸任運作及程序諮詢委員會主席，並由林峰教授接任。

* Dr Daniel CHAN Ching-yan, BBS, MH reached the end of his tenure as Chairman of the Operations Advisory Committee in August 2024 and was succeeded by Prof LIN Feng.

委員 Members	任期 Appointment
陳黃麗娟博士，SBS，MH，JP Dr Anissa CHAN WONG Lai-kuen, SBS, MH, JP	2018年6月1日至2024年5月31日 From 1 June 2018 to 31 May 2024
王家揚先生，JP Mr Roland WONG Ka-yeung, JP	2018年6月1日至2024年5月31日 From 1 June 2018 to 31 May 2024
李文斌先生，MH，JP Mr LEE Man-bun, MH, JP	2019年1月1日起 Since 1 January 2019
羅孔君女士，BBS，JP Ms Jane Curzon LO, BBS, JP	2019年1月1日起 Since 1 January 2019
余黎青萍女士，SBS Mrs Helen YU LAI Ching-ping, SBS	2019年9月4日至2023年9月3日 From 4 September 2019 to 3 September 2023
余漢坤先生，MH，JP Mr Randy YU Hon-kwan, MH, JP	2021年1月1日起 Since 1 January 2021
許明明女士 Ms Cindi HUI Ming-ming	2023年1月1日起 Since 1 January 2023
阮家興醫生 Dr Desmond NGUYEN Gia-hung	2023年1月1日起 Since 1 January 2023
施榮恆先生，BBS，JP Mr Ivan SZE Wing-hang, BBS, JP	2023年1月1日起 Since 1 January 2023

監警會內務會議出席紀錄
IPCC Members' Attendance at In-house Meetings

時期：2023年4月至2024年3月
Period: April 2023 to March 2024

監警會每季舉行內務會議，由全體委員討論監警會的內部工作。如有需要，亦會召開特別內務會議。

The IPCC holds in-house meetings every quarter for the full Council to discuss internal matters. Special in-house meeting would be held when necessary.

● 出席 Attended ○ 缺席 Did not attend N/A 不是會議成員 Not a Member of the Meeting

	2023			2024	總數 Total
	6月6日 6 Jun	9月5日 5 Sep	12月5日 5 Dec	3月5日 5 Mar	
主席 Chairman					
王沛詩女士，SBS，JP Ms Priscilla WONG Pui-sze, SBS, JP	●	●	●	●	4/4
副主席 Vice-Chairmen					
易志明議員，GBS，JP Hon Frankie YICK Chi-ming, GBS, JP	●	●	●	○	3/4
陳振英議員，BBS，JP Hon Ronick CHAN Chun-ying, BBS, JP	○	●	●	○	2/4
吳永嘉議員，BBS，JP Hon Jimmy NG Wing-ka, BBS, JP	○	●	●	○	2/4
委員 Members					
鄺永銓先生 Mr Wilson KWONG Wing-tsuen	●	●	●	●	4/4
陳美寶女士，JP Miss Mabel CHAN Mei-bo, JP	●	●	●	●	4/4
陳錦榮先生，BBS，MH，JP Mr Clement CHAN Kam-wing, BBS, MH, JP	●	○	●	●	3/4
陳正欣博士，BBS，MH Dr Daniel CHAN Ching-yan, BBS, MH	●	●	●	●	4/4
林峰教授 Prof LIN Feng	○	●	●	○	2/4
陳澤銘先生 Mr CHAN Chak-ming	●	○	●	○	2/4

	2023			2024	總數 Total
	6月6日 6 Jun	9月5日 5 Sep	12月5日 5 Dec	3月5日 5 Mar	
陳黃麗娟博士，SBS，MH，JP Dr Anissa CHAN WONG Lai-kuen, SBS, MH, JP	●	●	●	●	4/4
王家揚先生，JP Mr Roland WONG Ka-yeung, JP	○	●	●	●	3/4
李文斌先生，MH，JP Mr LEE Man-bun, MH, JP	○	○	●	●	2/4
羅孔君女士，BBS，JP Ms Jane Curzon LO, BBS, JP	○	○	●	●	2/4
余黎青萍女士，SBS* Mrs Helen YU LAI Ching-ping, SBS*	●	N/A	N/A	N/A	1/1
余漢坤先生，MH，JP Mr Randy YU Hon-kwan, MH, JP	●	●	●	●	4/4
許明明女士 Ms Cindi HUI Ming-ming	●	●	●	●	4/4
阮家興醫生 Dr Desmond NGUYEN Gia-hung	●	●	●	●	4/4
施榮恆先生，BBS，JP Mr Ivan SZE Wing-hang, BBS, JP	○	●	●	●	3/4

* 任期至2023年9月3日
* Until 3 September 2023

監警會和投訴警察課聯席會議出席紀錄
IPCC Members' Attendance at Joint IPCC/CAPO Meetings

時期：2023年4月至2024年3月
Period: April 2023 to March 2024

● 出席 Attended ○ 缺席 Did not attend N/A 不是會議成員 Not a Member of the Meeting

	2023			2024	總數 Total
	6月20日 20 Jun	9月19日 19 Sep	12月12日 12 Dec	3月19日 19 Mar	
主席 Chairman					
王沛詩女士，SBS，JP Ms Priscilla WONG Pui-sze, SBS, JP	●	●	●	●	4/4
副主席 Vice-Chairmen					
易志明議員，GBS，JP Hon Frankie YICK Chi-ming, GBS, JP	●	●	●	○	3/4
陳振英議員，BBS，JP Hon Ronick CHAN Chun-ying, BBS, JP	●	●	●	○	3/4
吳永嘉議員，BBS，JP Hon Jimmy NG Wing-ka, BBS, JP	●	○	●	○	2/4
委員 Members					
鄺永銓先生 Mr Wilson KWONG Wing-tsuen	●	●	●	●	4/4
陳美寶女士，JP Miss Mabel CHAN Mei-bo, JP	●	○	●	●	3/4
陳錦榮先生，BBS，MH，JP Mr Clement CHAN Kam-wing, BBS, MH, JP	●	○	●	●	3/4
陳正欣博士，BBS，MH Dr Daniel CHAN Ching-yan, BBS, MH	●	●	●	●	4/4
林峰教授 Prof LIN Feng	○	●	●	●	3/4
陳澤銘先生 Mr CHAN Chak-ming	○	●	●	●	3/4

	2023			2024	總數 Total
	6月20日 20 Jun	9月19日 19 Sep	12月12日 12 Dec	3月19日 19 Mar	
陳黃麗娟博士，SBS，MH，JP Dr Anissa CHAN WONG Lai-kuen, SBS, MH, JP	○	●	●	○	2/4
王家揚先生，JP Mr Roland WONG Ka-yeung, JP	●	●	●	●	4/4
李文斌先生，MH，JP Mr LEE Man-bun, MH, JP	●	●	○	●	3/4
羅孔君女士，BBS，JP Ms Jane Curzon LO, BBS, JP	○	●	●	●	3/4
余黎青萍女士，SBS* Mrs Helen YU LAI Ching-ping, SBS*	●	N/A	N/A	N/A	1/1
余漢坤先生，MH，JP Mr Randy YU Hon-kwan, MH, JP	●	○	●	●	3/4
許明明女士 Ms Cindi HUI Ming-ming	●	○	●	●	3/4
阮家興醫生 Dr Desmond NGUYEN Gia-hung	○	●	○	○	1/4
施榮恆先生，BBS，JP Mr Ivan SZE Wing-hang, BBS, JP	●	○	●	●	3/4

* 任期至2023年9月3日
* Until 3 September 2023

專責委員會
Committees

監警會委員分為三個小組，審核投訴警察課提交的調查報告。此外，監警會就不同工作範疇設立了五個專責委員會，以便更有效地履行職能。

Members of the IPCC are divided into three groups to examine investigation reports submitted by CAPO. The IPCC has also set up five Committees so as to perform its functions more efficiently.

五個專責委員會的職權範圍和成員名單如下：

The terms of reference and members of the five Committees are as follows:

1 嚴重投訴個案委員會 Serious Complaints Committee

職權範圍

(a) 訂定準則，用以界定應受委員會監察的嚴重個案；

(b) 研究和制定監察嚴重投訴個案的特別程序；

(c) 研究是否需要尋求外間的專業意見／服務，協助審核投訴個案；

(d) 審核嚴重投訴個案的調查結果，並向主席提出建議；

(e) 提出委員會認為適當並與監察嚴重投訴個案有關的任何事項，供監警會考慮。

Terms of reference

(a) To determine the criteria of serious cases that should come under the monitoring of the Committee;

(b) To examine and determine special procedures for monitoring serious complaints;

(c) To examine the need to seek outside professional advice / service to facilitate the scrutiny of complaint cases;

(d) To examine the findings of serious complaint cases after investigation has been completed and put forward its recommendations to the Chairman;

(e) To put forward any issues in relation to the monitoring of serious complaint cases for the IPCC's deliberation as the Committee deems appropriate.

成員 Membership

主席

易志明議員，GBS，JP

Chairman

Hon Frankie YICK Chi-ming, GBS, JP

委員

陳錦榮先生，BBS，MH，JP *(2024年5月止)*
陳黃麗娟博士，SBS，MH，JP *(2024年5月止)*
陳振英議員，BBS，JP *(2024年6月起)*
李文斌先生，MH，JP
陳正欣博士，BBS，MH
陳美寶女士，JP
陳澤銘先生
許明明女士
林峰教授
阮家興醫生

Members

Mr Clement CHAN Kam-wing, BBS, MH, JP *(Until May 2024)*
Dr Anissa CHAN WONG Lai-kuen, SBS, MH, JP *(Until May 2024)*
Hon Ronick CHAN Chun-ying, BBS, JP *(Since June 2024)*
Mr LEE Man-bun, MH, JP
Dr Daniel CHAN Ching-yan, BBS, MH
Miss Mabel CHAN Mei-bo, JP
Mr CHAN Chak-ming
Ms Cindi HUI Ming-ming
Prof LIN Feng
Dr Desmond NGUYEN Gia-hung

2 宣傳及社區關係委員會 Publicity and Community Relations Committee

職權範圍

(a) 審議可提升監警會形象和讓市民加深認識監警會的措施；

(b) 審議和批准已編入預算的宣傳及社區關係相關活動，包括：

- 宣傳物品的內容和設計，例如年報、網頁、短片、刊物和其他宣傳品；
- 推展宣傳活動及意見調查；
- 挑選和委聘承辦商協助推展有關計劃；

(c) 監察(b)項所載計劃的進度和質素；

(d) 審議年度宣傳計劃並就計劃提出意見，供監警會考慮；

(e) 提出委員會認為適當並與宣傳及社區關係有關的任何事宜，供監警會考慮。

Terms of reference

(a) To consider measures that could enhance the image and public understanding of IPCC;

(b) To consider and approve publicity and community relations-related activities which have been budgeted for, including:

- Content and design of publicity materials, such as annual reports, website, videos, publications and other promotional materials;
- Launching of publicity activities and surveys;
- Selection and commissioning of contractors to assist in such projects;

(c) To monitor progress and quality of the projects in (b);

(d) To consider and advise on the annual publicity plan for the IPCC's consideration;

(e) To put forward any publicity and community relations-related issues for the IPCC's deliberation as the Committee deems appropriate.

成員 Membership

主席

陳錦榮先生，BBS，MH，JP *(2024年5月止)*
陳正欣博士，BBS，MH *(2024年7月起)*

委員

余黎青萍女士，SBS *(2023年9月止)*
陳美寶女士，JP
許明明女士
阮家興醫生
施榮恆先生，BBS，JP

Chairmen

Mr Clement CHAN Kam-wing, BBS, MH, JP *(Until May 2024)*
Dr Daniel CHAN Ching-yan, BBS, MH *(Since July 2024)*

Members

Mrs Helen YU LAI Ching-ping, SBS *(Until September 2023)*
Miss Mabel CHAN Mei-bo, JP
Ms Cindi HUI Ming-ming
Dr Desmond NGUYEN Gia-hung
Mr Ivan SZE Wing-hang, BBS, JP

3 管理委員會 Management Committee

職權範圍

(a) 監督監警會秘書處的主要工作；

(b) 審議和批准：

- 周年預算的任何改動；
- 助理秘書長及高級審核主任／高級研究主任／高級經理級別僱員的委任、停職及終止僱用；
- 對監警會服務有所影響的主要行政事宜；
- 估計價值25萬元以上或涵蓋新項目範疇的擬訂新合約，但不包括宣傳及社區關係委員會權限內的合約或活動；

(c) 提出委員會認為適當的任何行政及管理事宜，供監警會考慮。

Terms of reference

(a) To oversee major areas of work of the Secretariat;

(b) To consider and approve:

- any changes to the annual budget;
- appointment, interdiction from duty, and termination of employment of employees at Assistant Secretary-General and Senior Vetting Officer/Senior Research Officer/Senior Manager ranks;
- key administrative matters that affect the services of IPCC;
- proposed new contracts with estimated value above $250,000 or covering a new area of activity, with the exception of those contracts or activities which come under the purview of the Publicity and Community Relations Committee;

(c) To put forward any administrative and management issues for the IPCC's deliberation as the Committee deems appropriate.

成員 Membership

主席

鄺永銓先生*(2024年5月止)*
陳美寶女士，JP *(2024年7月起)*

委員

王家揚先生，JP *(2024年5月止)*
余黎青萍女士，SBS *(2023年9月止)*
陳振英議員，BBS，JP
李文斌先生，MH，JP
羅孔君女士，BBS，JP
陳正欣博士，BBS，MH
余漢坤先生，MH，JP
許明明女士

Chairmen

Mr Wilson KWONG Wing-tsuen *(Until May 2024)*
Miss Mabel CHAN Mei-bo, JP *(Since July 2024)*

Members

Mr Roland WONG Ka-yeung, JP *(Until May 2024)*
Mrs Helen YU LAI Ching-ping, SBS *(Until September 2023)*
Hon Ronick CHAN Chun-ying, BBS, JP
Mr LEE Man-bun, MH, JP
Ms Jane Curzon LO, BBS, JP
Dr Daniel CHAN Ching-yan, BBS, MH
Mr Randy YU Hon-kwan, MH, JP
Ms Cindi HUI Ming-ming

4 運作及程序諮詢委員會 Operations Advisory Committee

職權範圍

(a) 就因監察及審核須匯報投訴、須知會投訴類別及表達不滿機制解決的個案，以及就服務質素改善建議而產生的一般問題及重要事項向秘書處提供意見，以及在適當情況下作出建議，供監警會考慮；

(b) 與投訴警察課協調及召開工作層面會議，以及提名監警會成員擔任工作層面會議主席；

(c) 於秘書處審核、觀察或報告後，就現有的警務投訴程序提供意見，並在適當及有需要時作出建議，以精簡現有的投訴處理工作流程（包括由接獲至完成處理投訴中間的各個環節），以進一步提升監警會個案審核程序的效率及成效；以及為此而接受秘書處關於對監警會個案審核手冊、警務手冊、命令、常規程序、與投訴或投訴處理有關的指示或指引所作審核的諮詢，並在適當情況下作出建議，供監警會考慮；

(d) 就秘書處涉及監警會工作所展開的研究計劃向秘書處提供意見，並在適當情況下作出建議，供監警會考慮。

Terms of reference

(a) To advise the Secretariat on general issues and matters of significant importance arising from the scrutiny and examination of Reportable Complaints (RC), Notifiable Complaints (NC) categorisation and cases resolved by Expression of Dissatisfaction Mechanism as well as monitoring actions on Service Quality Improvement Initiatives, and, where it deems appropriate, make recommendations for the IPCC's consideration;

(b) To co-ordinate Working Level Meetings (WLM) with CAPO and nominate IPCC Members to chair the WLM;

(c) Upon review, observation or report of the Secretariat, to advise on the existing police complaint process and, where appropriate and necessary, make recommendations to streamline the existing workflows for complaint handling, from the intake to disposal of complaints, with a view to further improving the efficiency and effectiveness of the IPCC case examination process; and to this end it will be consulted by the Secretariat on the review of the IPCC Vetting Manual, police manuals, orders, standing procedures, instructions or guidelines which are related to complaints or complaints handling, and, where it deems appropriate, make recommendations for the IPCC's consideration;

(d) To advise the Secretariat on research projects and studies to be undertaken by the Secretariat in relation to the work of IPCC, and, where it deems appropriate, make recommendations for the IPCC's consideration.

成員 Membership

主席

陳正欣博士，BBS，MH *(2024年8月止)*
林峰教授*(2024年8月起)*

委員

陳錦榮先生，BBS，MH，JP *(2024年5月止)*
余黎青萍女士，SBS *(2023年9月止)*
陳美寶女士，JP
余漢坤先生，MH，JP
陳澤銘先生
許明明女士*(2024年7月起)*
阮家興醫生
施榮恆先生，BBS，JP

Chairmen

Dr Daniel CHAN Ching-yan, BBS, MH *(Until August 2024)*
Prof LIN Feng *(Since August 2024)*

Members

Mr Clement CHAN Kam-wing, BBS, MH, JP *(Until May 2024)*
Mrs Helen YU LAI Ching-ping, SBS *(Until September 2023)*
Miss Mabel CHAN Mei-bo, JP
Mr Randy YU Hon-kwan, MH, JP
Mr CHAN Chak-ming
Ms Cindi HUI Ming-ming *(Since July 2024)*
Dr Desmond NGUYEN Gia-hung
Mr Ivan SZE Wing-hang, BBS, JP

5 法律事務委員會 Legal Committee

職權範圍

在監警會或秘書處需要時，會就以下事項提出及發表意見。

(a) 審核投訴個案所產生的法律問題；

(b) 對《監警會條例》及監警會內部規則與守則的詮釋；

(c) 監警會的工作所產生或附帶的法律研究；

(d) 監警會的運作及／或管理所產生的法律問題；

(e) 任何與監警會的工作有關或其所附帶的其他法律問題。

法律事務委員會可要求秘書處協助執行上述事項。

Terms of reference

To comment and express views on the following as may be required by the Council or Secretariat from time to time.

(a) Legal issues arising from the examination of complaint cases;

(b) Interpretation of the IPCCO and IPCC's internal rules and regulations;

(c) Legal research arising from or incidental to the Council's work;

(d) Legal issues arising from the operation and/or administration of the Council;

(e) Any other legal issues related or incidental to the Council's work.

Legal Committee may require the Secretariat to assist in carrying out the above.

成員 Membership

主席

陳澤銘先生

委員

鄺永銓先生*(2024年5月止)*
吳永嘉議員，BBS，JP
羅孔君女士，BBS，JP
許明明女士
林峰教授

Chairman

Mr CHAN Chak-ming

Members

Mr Wilson KWONG Wing-tsuen *(Until May 2024)*
Hon Jimmy NG Wing-ka, BBS, JP
Ms Jane Curzon LO, BBS, JP
Ms Cindi HUI Ming-ming
Prof LIN Feng

觀察員
Observers

在觀察員計劃之下，保安局局長會委任合適人士出任監警會觀察員，協助監警會觀察投訴警察課處理和調查須匯報投訴的方式。報告期內，監警會觀察員的名單如下：

Under the Observers Scheme, the Secretary for Security may appoint persons deemed fit as IPCC Observers to assist the Council in observing the manner in which CAPO handles and investigates Reportable Complaints. The following is a list of Observers in the current reporting period:

		觀察員名單	Name of Observers
	1	鮑誠業先生	Mr BOU Shing-ip
●	2	陳杏女士，MH，JP	Ms CHAN Hang, MH, JP
	3	陳香蓮女士，JP	Ms Jenny CHAN Heung-lin, JP
	4	陳浩華博士	Dr Terence CHAN Ho-wah
	5	陳家偉先生，MH	Mr Calvin CHAN Ka-wai, MH
	6	陳建邦先生	Mr Edwin CHAN Kin-bong
	7	陳建強醫生，SBS，JP	Dr Eugene CHAN Kin-keung, SBS, JP
●	8	陳明勤先生	Mr CHAN Ming-kan
	9	陳東岳先生	Mr Tony CHAN Tung-ngok
	10	陳偉泉先生	Mr CHAN Wai-chuen
	11	陳穎峯先生	Mr CHAN Wing-fung
	12	陳郁傑教授，MH，JP	Prof CHAN Yuk-kit, MH, JP
●	13	周嘉弘先生，JP	Mr Calvin CHAU, JP
●	14	周駿達先生	Mr Danny CHAU Chun-tat
	15	鄭明哲先生	Mr CHENG Ming-git
●	16	鄭木林先生，MH	Mr Mathew CHENG Muk-lam, MH
	17	鄭承峰博士，MH，JP	Dr Baldwin CHENG Shing-fung, MH, JP
	18	鄭承隆博士，MH	Dr Edwin CHENG Shing-lung, MH
●	19	鄭偉康先生	Mr Henry CHENG Wai-hong
●	20	張馨玲女士	Ms CHEUNG Hing-ling
●	21	張文嘉博士	Dr Marcella CHEUNG Man-ka
	22	張呂寶兒女士，JP	Mrs Peggy CHEUNG Po-yee, JP
	23	張華強博士	Dr CHEUNG Wah-keung
	24	張欽龍先生，MH	Mr CHEUNG Yam-lung, MH
	25	錢丞海先生	Mr Gordon CHIN Shing-hoi
	26	蔡永璣先生	Mr Wilkie CHOI Wing-kee
	27	莊翠珊女士	Ms Katina CHONG Chui-shan
	28	莊冬瑩女士	Ms Christina CHONG Dong-ying
●	29	張詩培女士，MH	Ms Joanne CHONG Sze-pui, MH

● 2023年4月1日新任命
Newly-appointed Observers (1 Apr 2023)

● 2023年11月1日退休
Retired Observers (1 Nov 2023)

● 2023年11月1日新任命
Newly-appointed Observers (1 Nov 2023)

● 2024年4月1日退休
Retired Observers (1 Apr 2024)

		觀察員名單	Name of Observers
	30	周錦威博士，BBS，MH	Dr CHOW Kam-wai, BBS, MH
	31	蔡永基先生	Mr Ricky CHOY Wing-kay
	32	蔡佩珊女士	Ms Linda CHUA Pui-shan
	33	蔡曜陽先生	Mr Stephen CHUA Yiu-yeung
	34	鍾燕婷女士	Ms CHUNG Yin-ting
●	35	范凱傑先生，MH	Mr Alex FAN Hoi-kit, MH
●	36	方文傑先生	Mr James Mathew FONG
	37	符美玉博士	Dr Shirley FU
●	38	馮卓能先生，MH	Mr Clement FUNG Cheuk-nang, MH
	39	何家祈先生	Mr Alan HO Ka-ki
	40	何敬康議員	Hon Adrian Pedro HO King-hong
	41	何兆剛先生	Mr HO Siu-kong
	42	何庭康先生	Mr HO Ting-hong
	43	何子綱先生	Mr James HO Tsz-kong
●	44	何偉權博士	Dr HO Wai-kuen
	45	何婉嫻女士	Ms HO Yuen-han
	46	許晶晶女士	Ms HUI Ching-ching
●	47	許明明女士	Ms Cindi HUI Ming-ming
	48	葉雅文博士	Dr Tiffany IP Nga-min
	49	簡慧敏議員，JP	Hon Carmen KAN Wai-mun, JP
	50	關超坪先生	Mr KWAN Chiu-ping
	51	關佐仲先生	Mr Spencer KWAN Chor-chung
	52	林楚檳醫生	Dr Otis LAM Cho-bun
●	53	林振昇先生	Mr LAM Chun-sing
●	54	林開利先生	Mr Laurie LAM Hoy-lee
	55	林建康先生，BBS，MH，JP	Mr Matthew LAM Kin-hong, BBS, MH, JP
●	56	林裕華先生	Mr Justin LAM Yu-wa
	57	劉駿楷先生	Mr Terence LAU Chun-kai
●	58	劉文東先生	Mr Benjamin LAU Man-tung
●	59	劉偉光先生，MH	Mr Billy LAU Wai-kwong, MH
	60	劉應東先生	Mr Ellis LAU Ying-tung
	61	李世基先生	Mr LEE Sai-kee
	62	李穎詩女士	Ms Vivian LEE Ying-shih
	63	李許美嫦女士，MH，JP	Mrs Tennessy LEE HUI Mei-sheung, MH, JP

● 2023年4月1日新任命
Newly-appointed Observers (1 Apr 2023)

● 2023年11月1日退休
Retired Observers (1 Nov 2023)

● 2023年11月1日新任命
Newly-appointed Observers (1 Nov 2023)

● 2024年4月1日退休
Retired Observers (1 Apr 2024)

		觀察員名單	Name of Observers
●	64	梁進先生，MH	Mr Jonathan LEUNG Chun, MH
●	65	梁偉達先生	Mr LEUNG Wai-tat
	66	梁琬雯女士	Ms Yvonne LEUNG Yuen-man
	67	李嘉欣女士	Ms LI Ka-yan
	68	廖舒衡女士	Ms LIAO Shu-hang
	69	林曉東先生	Mr Charles LIN Xiao-dong
	70	連綺華女士	Ms LIN Yee-wa
	71	廖玲玲女士，MH	Ms Samantha LIU Ling-ling, MH
●	72	羅啟富先生	Mr Vincent LO Kai-fu
	73	羅沛然博士	Dr LO Pui-yin
	74	陸海女士，BBS，MH，JP	Ms LU Hai, BBS, MH, JP
●	75	呂志宏先生	Mr Robert LUI Chi-wang
	76	呂鈞堯先生，BBS	Mr Quincy LUI Kwan-yiu, BBS
	77	陸勁光先生，MH	Mr LUK King-kwong, MH
●	78	麥樂嫦女士	Ms Mabel MAK Lok-sheung
	79	麥穎恩女士	Ms Yanice MAK Wing-yan
●	80	麥融斌先生	Mr Andrew MAK Yung-pan
●	81	莫文韜先生	Mr Michael MOK Man-too
	82	莫潤輝牧師	Rev MOK Yun-fai
	83	伍海山先生，MH	Mr Aaron NG Hoi-shan, MH
●	84	吳玲玲女士，JP	Ms NG Ling-ling, JP
	85	伍毅文先生	Mr Raymond NG Ngai-man
	86	吳柏鴻工程師	Ir NG Pak-hung
	87	吳宏增先生	Mr Andy NG Wang-tsang
	88	顏雋先生	Mr Lucas NGAN Chun
	89	彭穎生先生，MH	Mr Victor PANG Wing-seng, MH
●	90	龐董晶怡女士	Mrs Helena PONG TUNG Ching-yee
	91	岑棓琛先生	Mr Rex SHAM Pui-sum
●	92	蕭楚基先生，SBS，MH，JP	Mr SIU Chor-kee, SBS, MH, JP
	93	蘇凱恩女士	Ms Crystal SO Hoi-yan
	94	孫康喬先生	Mr Eliott Hancock SUEN
	95	施家殷先生，MH	Mr Kyran SZE, MH
	96	譚瑋信先生	Mr Wilson TAM Wai-shun
	97	鄧智宏先生	Mr TANG Chi-wang

● 2023年4月1日新任命
Newly-appointed Observers (1 Apr 2023)

● 2023年11月1日退休
Retired Observers (1 Nov 2023)

● 2023年11月1日新任命
Newly-appointed Observers (1 Nov 2023)

● 2024年4月1日退休
Retired Observers (1 Apr 2024)

		觀察員名單	Name of Observers
	98	唐俊偉先生	Mr Hugh TONG Chun-wai
	99	唐梓恩女士，JP	Ms TONG Zi-yan, JP
	100	蔡曉慧女士	Ms Sherry TSAI Hiu-wai
	101	曾嘉麗女士	Ms TSANG Ka-lai
	102	曾紫蕾女士	Ms TSANG Tsz-lui
●	103	曹思豪先生	Mr Simon TSO
●	104	徐守然女士	Ms Vivian TSUI Sau-yin
●	105	董必政先生	Mr TUNG Pit-ching
●	106	溫佩麟先生	Mr Joe WAN Pui-lun
●	107	溫師雁女士	Ms Fiona WAN Zee-ngan
	108	王政芝女士	Ms Gigi WONG Ching-chi
	109	王真妮女士	Ms Jacqueline WONG
	110	黃銘斌先生	Mr David WONG Ming-bun
	111	黃定康先生	Mr WONG Ting-hong
●	112	王偉倫先生	Mr WONG Wai-lun
	113	胡勁恒教授，JP	Prof WOO King-hang, JP
●	114	胡潔瑩博士，JP	Dr Kitty WU Kit-ying, JP
	115	吳德龍先生	Mr Bernard WU Tak-lung
●	116	蕭何元鳳女士，MH	Mrs XIAO HE Yuan-feng, MH
	117	徐杰夷先生	Mr Jackie XU Jieyi
	118	甄懋強先生	Mr YAN Mou-keung
●	119	邱翊菱女士	Ms Elaine YAU Yik-ling
	120	楊卓姿女士	Ms Vivian YEUNG Cheuk-chi
●	121	楊康琪女士	Ms Maggie YEUNG Hong-ki
●	122	楊貫東先生	Mr YEUNG Kwun-tung
	123	楊偉康博士	Dr YEUNG Wai-hong
	124	楊燕芝女士，JP	Ms Jennifer YEUNG Yin-chi, JP
●	125	嚴紀雯女士	Ms Carmen YIM Kei-man
●	126	葉振南先生，BBS，MH，JP	Mr Stephen YIP Chun-nam, BBS, MH, JP
●	127	姚寶雅女士	Ms Christina YIU Po-nga
●	128	楊哲安先生	Mr Jeremy YOUNG Chit-on
●	129	阮建中先生	Mr Kenny YUEN Kin-chung
●	130	袁達堂先生	Mr YUEN Tat-tong

● 2023年4月1日新任命
Newly-appointed Observers (1 Apr 2023)

● 2023年11月1日新任命
Newly-appointed Observers (1 Nov 2023)

● 2023年11月1日退休
Retired Observers (1 Nov 2023)

● 2024年4月1日退休
Retired Observers (1 Apr 2024)

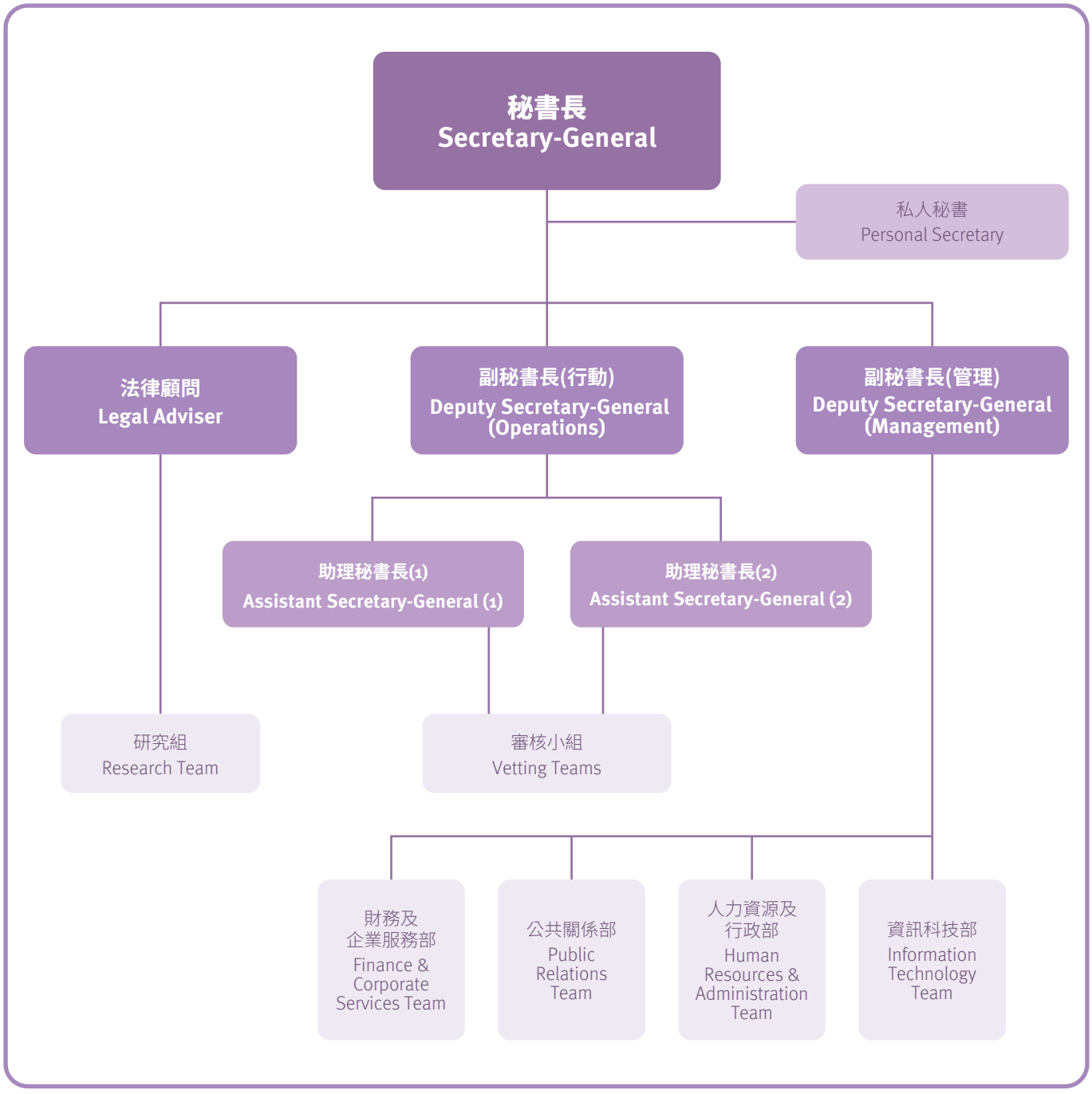
監警會秘書處
IPCC Secretariat

監警會由一個全職的秘書處支援。秘書處由秘書長領導，2023/24年度編制共有68名職員。秘書處的主要職責是協助委員審核投訴個案的調查報告和推廣委員會的工作。

The IPCC is supported by a full-time Secretariat, headed by Secretary-General, with a total of 68 posts on the establishment in 2023/24. The major function of the Secretariat is to assist Council Members in examining complaint investigation reports and promoting the work of the IPCC.

監警會秘書處截至2024年3月31日的組織圖如下：

The organisational chart of the IPCC Secretariat as of 31 March 2024 is as below:



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IPCC

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Independent Auditor's Report to Independent Police Complaints Council

(根據《獨立監察警方處理投訴委員會條例》成立)
(Established under the Independent Police Complaints Council Ordinance)

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

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干諾道中111號
永安中心25樓

意見

本核數師(以下簡稱「我們」)已審計列載於第105至129頁的**獨立監察警方處理投訴委員會**(以下簡稱「貴會」)的財務報表，此財務報表包括於二零二四年三月三十一日的財務狀況表與截至該日止年度的全面收益表、儲備變動表和現金流量表，以及財務報表附註，包括重大會計政策資料。

我們認為，該等財務報表已根據香港會計師公會頒布的《香港財務報告準則》真實而中肯地反映了貴會於二零二四年三月三十一日的財務狀況及截至該日止年度的財務表現及現金流量。

意見之基礎

我們已根據香港會計師公會頒布的《香港審計準則》進行審計。我們在該等準則下承擔的責任已在本報告「核數師就審計財務報表承擔的責任」部分中作進一步闡述。根據香港會計師公會頒布的《專業會計師道德守則》(以下簡稱「守則」)，我們獨立於貴會，並已履行守則中的其他專業道德責任。我們相信，我們所獲得的審計憑證能充足及適當地為我們的審計意見提供基礎。

其他事項

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

Opinion

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

In our opinion, the financial statements give a true and fair view of the financial position of the Council as at 31 March 2024, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

Basis for Opinion

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") issued by the HKICPA. Our responsibilities under those standards are further described in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of our report. We are independent of the Council in accordance with the HKICPA's "Code of Ethics for Professional Accountants" (the "Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matter

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

年報所載其他資料

貴會需對其他資料負責。其他資料包括刊載於貴會年報內的資訊，但不包括財務報表及我們的核數師報告。

我們對財務報表的意見並不涵蓋其他資料，我們亦不對該等其他資料發表任何形式的鑒證結論。

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

貴會就財務報表須承擔的責任

貴會須負責根據香港會計師公會頒布的《香港財務報告準則》擬備真實而中肯的財務報表，並對其認為為使財務報表的擬備不存在由於欺詐或錯誤而導致的重大錯誤陳述所需的內部控制負責。

在擬備財務報表時，貴會負責評估其持續經營的能力，並在適用情況下披露與持續經營有關的事項，以及使用持續經營為會計基礎，除非貴會有意將其清盤或停止經營，或別無其他實際的替代方案。

Other Information in the Annual Report

The Council is responsible for the other information. The other information comprises the information included in the Council's annual report, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Council's Responsibilities for the Financial Statements

The Council is responsible for the preparation of the financial statements that give a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the HKICPA and for such internal control as the Council determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Council is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council either intends to liquidate the Council or to cease operations, or has no realistic alternative but to do so.

核數師就審計財務報表承擔的責任

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並出具包括我們意見的核數師報告。我們是按照《獨立監察警方處理投訴委員會條例》(第604章)附表1第29(2)條的規定，僅向貴會報告。除此以外，我們的報告不可用作其他用途。我們概不會就本報告內容，對任何其他人士負責及承擔責任。

合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計，在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們單獨或滙總起來可能影響財務報表使用者依賴財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

在根據《香港審計準則》進行審計的過程中，我們運用了專業判斷，保持了專業懷疑態度。我們亦：

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 了解與審計相關的內部控制，以設計適當的審計程序，但目的並非對貴會內部控制的有效性發表意見。
- 評價貴會所採用會計政策的恰當性及作出會計估計和相關披露的合理性。

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, in accordance with section 29(2) of Schedule 1 of the Independent Police Complaints Council Ordinance (Cap. 604), and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.

核數師就審計財務報表承擔的責任(續)

- 對貴會採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對貴會的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致貴會不能持續經營。

- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否中肯反映交易和事項。

除其他事項外，我們與貴會溝通了計劃的審計範圍、時間安排、重大審計發現等，包括我們在審計中識別出內部控制的任何重大缺陷。

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

- conclude on the appropriateness of the Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.

- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO Limited

香港立信德豪會計師事務所有限公司
香港執業會計師
余翠芳
執業證書號P05440

香港，二零二四年九月六日

BDO Limited
Certified Public Accountants
Yu Tsui Fong
Practising Certificate Number P05440

Hong Kong, 6 September 2024

全面收益表
Statement of Comprehensive Income

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

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

財務狀況表
Statement of Financial Position

於二零二四年三月三十一日
At 31 March 2024

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

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

王沛詩，SBS，JP
主席

Priscilla Pui-sze WONG, SBS, JP
Chairman

儲備變動表
Statement of Changes in Reserves

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

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

現金流量表
Statement of Cash Flows

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

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

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

財務報表附註
Notes to the Financial Statements

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

1. 概述

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

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

本會的資金主要源自香港政府撥款。任何營運盈餘必須結轉至下一個財政年度,以應付未來本會運作所需的開支。

1. General information

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

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

The Council is primarily financed by government subventions. Any operating surplus shall be carried forward to the following financial year to meet future expenditure required for the operations of the Council.

2. 採納新訂或經修訂的香港財務報告準則(「香港財務報告準則」)

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

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

香港會計準則第1號及香港財務報告準則實務報告第2號之修訂本	會計政策披露
香港會計準則第8號之修訂本	會計估計之定義
香港財務報告準則第17號	保險合約

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

香港會計準則第1號及香港財務報告準則實務報告第2號之修訂本「會計政策披露」

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

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

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

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

Amendments to HKAS 1 and HKFRS Practice Statement 2	Disclosure of Accounting Policies
Amendments to HKAS 8	Definition of Accounting Estimates
HKFRS 17	Insurance Contracts

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

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

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

2. 採納新訂或經修訂的香港財務報告準則(「香港財務報告準則」)(續)

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

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

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

[1] 於二零二四年一月一日或之後開始的年度生效。

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

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

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

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

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

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

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

3. 上年度的重新分類

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

3. Prior years reclassification

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

3. 上年度的重新分類(續)

因此，員工約滿酬金撥備的若干部分為港幣2,617,370元及港幣4,318,192元分別於二零二三年三月三十一日及二零二二年四月一日由非流動負債重新分類至流動負債。該重新分類對二零二三年三月三十一及二零二二年四月一日的財務狀況表的各項目產生之影響總結如下：

3. Prior years reclassification (Continued)

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

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

4. 編製基準及會計政策

(a) 財務報表編製基準

本會的財務報表乃根據香港財務報告準則所編製。

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

本財務報表採用歷史成本會計基準編製。

(b) 固定資產

固定資產是以成本減去隨後累計折舊和隨後減值虧損（如有）後記入財務狀況表。

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

自置資產

租賃裝修工程	3年
辦公室設備	5年
電腦設備	3年
傢俱及裝置	3年

使用權資產

租賃土地及樓宇	按租賃年期

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

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

4. Basis of preparation and accounting policies

(a) Basis of preparation of the financial statements

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

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

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

(b) Fixed assets

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

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

Owned assets

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

Right-of-use asset

Leasehold land and building	Over the lease term

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

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

4. 編製基準及會計政策(續)

(c) 確認及終止確認金融工具

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

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

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

(d) 金融資產

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

按攤銷成本列賬的金融資產

撥歸此類的金融資產(包括貿易及其他應收款項)須同時符合下列條件：

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

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

4. Basis of preparation and accounting policies (Continued)

(c) Recognition and derecognition of financial instruments

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

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

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

(d) Financial assets

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

Financial assets at amortised cost

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

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

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

4. 編製基準及會計政策(續)

(e) 預計信貸虧損的虧損撥備

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

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

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

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

(f) 租賃

(i) 租賃的定義

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

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

4. Basis of preparation and accounting policies (Continued)

(e) Loss allowances for expected credit losses

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

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

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

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

(f) Leases

(i) Definition of a lease

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

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

4. 編製基準及會計政策(續)

(f) 租賃(續)

(ii) 本會作為承租人

短期租賃及低價值資產租賃

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

使用權資產

使用權資產的成本包括：

(a) 租賃負債的初步計量金額；

(b) 於開始日期或之前所作的任何租賃付款，減去任何已收取的租賃優惠；及

(c) 本會產生的任何初始直接成本。

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

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

4. Basis of preparation and accounting policies (Continued)

(f) Leases (Continued)

(ii) The Council as a lessee

Short-term leases and leases of low-value assets

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

Right-of-use assets

The cost of right-of-use asset includes:

(a) the amount of the initial measurement of the lease liability;

(b) any lease payments made at or before the commencement date, less any lease incentives received; and

(c) any initial direct costs incurred by the Council.

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

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

4. 編製基準及會計政策(續)

(f) 租賃(續)

(ii) 本會作為承租人(續)

租賃負債

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

租賃款包括固定付款(包括實質性的固定付款)減任何已收取的租賃優惠。

於開始日期後,租賃負債會按利息增加及租賃款作出調整。

(g) 現金及現金等價物

現金及現金等價物包括銀行及手頭現金,以及可隨時轉換為已知數額現金,幾乎不受價值變動風險所影響,並於購入後三個月內到期之短期高度流通性投資項目。

(h) 其他應付款項

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

4. Basis of preparation and accounting policies (Continued)

(f) Leases (Continued)

(ii) The Council as a lessee (Continued)

Lease liabilities

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

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

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

(g) Cash and cash equivalents

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

(h) Other payables

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

4. 編製基準及會計政策(續)

(i) 撥備及或有負債

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

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

(j) 收入確認

(i) 政府撥款

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

(ii) 利息收入

利息收入按照實際利率法確認。

4. Basis of preparation and accounting policies (Continued)

(i) Provisions and contingent liabilities

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

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

(j) Revenue recognition

(i) Government subventions

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

(ii) Interest income

Interest income is recognised using the effective interest method.

4. 編製基準及會計政策(續)

(k) 有形資產減值

於報告期末，本會會檢討具有限可使用年期的有形及無形資產的賬面值，以判斷該資產是否出現減值虧損。當顯示可能出現減值虧損時，該資產的可收回值會被評估以計算其虧損幅度。

(l) 員工福利

(i) 僱員可享有的假期及約滿酬金

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

僱員可享有的病假及產假或侍產假會於假期開始時才計算。

(ii) 退休福利成本

本會合約僱員已經加入強制性公積金條例下成立的強制性公積金計劃(強積金計劃)。本會為該等僱員向強積金計劃作出有關入息的5%供款，以每月$1,500為上限。該計劃之資產與本會之資產分開持有，並由信託人以基金託管。

向強積金計劃支付的供款會於供款到期日列作支出。

4. Basis of preparation and accounting policies (Continued)

(k) Impairment of tangible assets

At the end of reporting period, the Council reviews the carrying amounts of its tangible assets with finite useful lives to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any.

(l) Employee benefits

(i) Employee leave and gratuity entitlements

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

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

(ii) Retirement benefit costs

The Council has joined the Mandatory Provident Fund Scheme (the MPF Scheme) established under the Mandatory Provident Fund Ordinance for contract staff. The Council contributes 5% of the relevant income of staff members under the MPF Scheme and subject to ceiling of $1,500 per month. The assets of the Scheme are held separately from those of the Council, in funds under the control of trustee.

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

4. 編製基準及會計政策(續)

(m) 關聯方

(i) 個人或其近親家庭成員被視為本會的關聯方，如該人士：

(a) 能控制或共同控制本會；

(b) 能對本會構成重大影響力；或

(c) 為本會的關鍵管理人員。

(ii) 一個實體可視為本會的關聯方，如該實體符合以下任何情況：

(a) 該實體為本會僱員或本會關聯方的僱員提供離職後的福利計劃；

(b) 該實體由(i)中描述的人士控制或共同控制；或

(c) (i)(a)中描述的個人對該實體構成重大影響，或為該實體的關鍵管理人員。

(d) 該實體或該實體所屬集團的任何成員為本會提供主要管理人員服務。

4. Basis of preparation and accounting policies (Continued)

(m) Related parties

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

(a) has control or joint control over the Council;

(b) has significant influence over the Council; or

(c) is a member of the key management personnel of the Council.

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

(a) The entity is a post-employment benefit plan for the benefit of employees of either the Council or an entity related to the Council.

(b) The entity is controlled or jointly controlled by a person identified in (i).

(c) A person identified in (i)(a) has significant influence over the entity or is a member of the key management personnel of the entity.

(d) The entity, or any member of a group of which it is a part, provides key management personnel services to the Council.

5. 重要會計推算及判斷

按照香港財務報告準則編制財務報表時，本會管理層會為影響到資產、負債、收入及開支的會計政策的應用作出判斷、估計及假設。這些判斷、估計及假設是以過往經驗及多項其他於有關情況下視作合理之因素為基準。儘管管理層對這些判斷、估計及假設作出持續檢討，實際結果可能有別於此等估計。

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

5. Critical accounting estimates and judgement

The Council's management makes assumptions, estimates and judgements in the process of applying the Council's accounting policies that affect the assets, liabilities, income and expenses in the financial statements prepared in accordance with HKFRSs. The assumptions, estimates and judgements are based on historical experience and other factors that are believed to be reasonable under the circumstances. While the management reviews their judgements, estimates and assumptions continuously, the actual results will seldom equal to the estimates.

Certain key assumptions and risk factors in respect of the financial risk management are set out in note 16. There are no other key sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of asset and liabilities within the next financial year.

6. 政府撥款

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

6. Government subventions

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

7. 其他收入

7. Other income

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

8. 年內盈餘及全面收益

年內盈餘及全面收益已計入：

8. Surplus and total comprehensive income for the year

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

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

9. 稅項

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

9. Taxation

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

10. 固定資產

10. Fixed assets

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

10. 固定資產(續)

10. Fixed assets (Continued)

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

11. 現金及現金等價物

11. Cash and cash equivalents

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

12. 其他應付款項及應計費用

12. Other payables and accruals

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

其他應付款項及應計費用預計於一年內償還。

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

13. 員工約滿酬金撥備

13. Provision for staff gratuities

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

員工約滿酬金撥備是為了支付已完成合約的員工於受聘當日起計的約滿酬金而設立。

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

14. 租賃負債

14. Lease liabilities

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

15. 累計盈餘

根據香港政府與本會在二零一七年六月二十二日簽訂的《行政安排備忘錄》(「備忘錄」)第六節，本會可以保留及累積未動用之經常性資助作為儲備，而該累積儲備不應超出該財政年度經常性資助額的25%。如該財政年期末之儲備超出該財政年度經常性資助額的25%，除非得到財經事務及庫務局局長批准，本會須把超出上限的數額退還予香港政府。

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

15. Accumulated surplus

In accordance with section 6 of the Memorandum of Administrative Arrangements ("MAA") dated 22 June 2017 signed between the Government and the Council, the Council is allowed to keep and accumulate any unspent recurrent subvention as reserve, subject to the condition that the reserve accumulated should not exceed 25% of its recurrent subvention of that financial year. If the reserve as at the end of the financial year exceeds 25% of the recurrent subvention of that financial year, the Council shall return the amount in excess of the limit to the Government, except with the approval of Secretary for Financial Services and the Treasury.

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

16. 金融工具

本會將其金融資產分為以下類別：

16. Financial instruments

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

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

16. 金融工具(續)

本會將其金融負債分為以下類別：

16. Financial instruments (Continued)

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

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

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

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

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

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

(a) 信貸風險

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

(a) Credit risk

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

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

16. 金融工具(續)

(b) 流動資金風險

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

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

16. Financial instruments (Continued)

(b) Liquidity risk

The Council is exposed to liquidity risk on financial liabilities. It manages its funds conservatively by maintaining a comfortable level of cash and cash equivalents in order to meet continuous operational need. The Council ensures that it maintains sufficient cash which is available to meet its liquidity.

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

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

(c) 利率風險

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

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

(c) Interest rate risk

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

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

(d) 以公允價值計量之金融工具

於報告期末，本會並沒有金融工具以公允價值列賬。

(d) Financial instrument at fair value

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

17. 重大關聯方交易

本會與重大關聯方於年內進行之交易摘要如下：

17. Material related party transactions

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

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

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

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

18. 融資活動產生負債的對賬

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

18. Reconciliation of liabilities arising from financing activities

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

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

19. 通過財務報表

本財務報表已於二零二四年九月六日得到本會的同意下發佈。

19. Approval of financial statements

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

服務承諾
Performance Pledges

監警會重視工作效率和優質表現，訂下一系列的服務承諾：

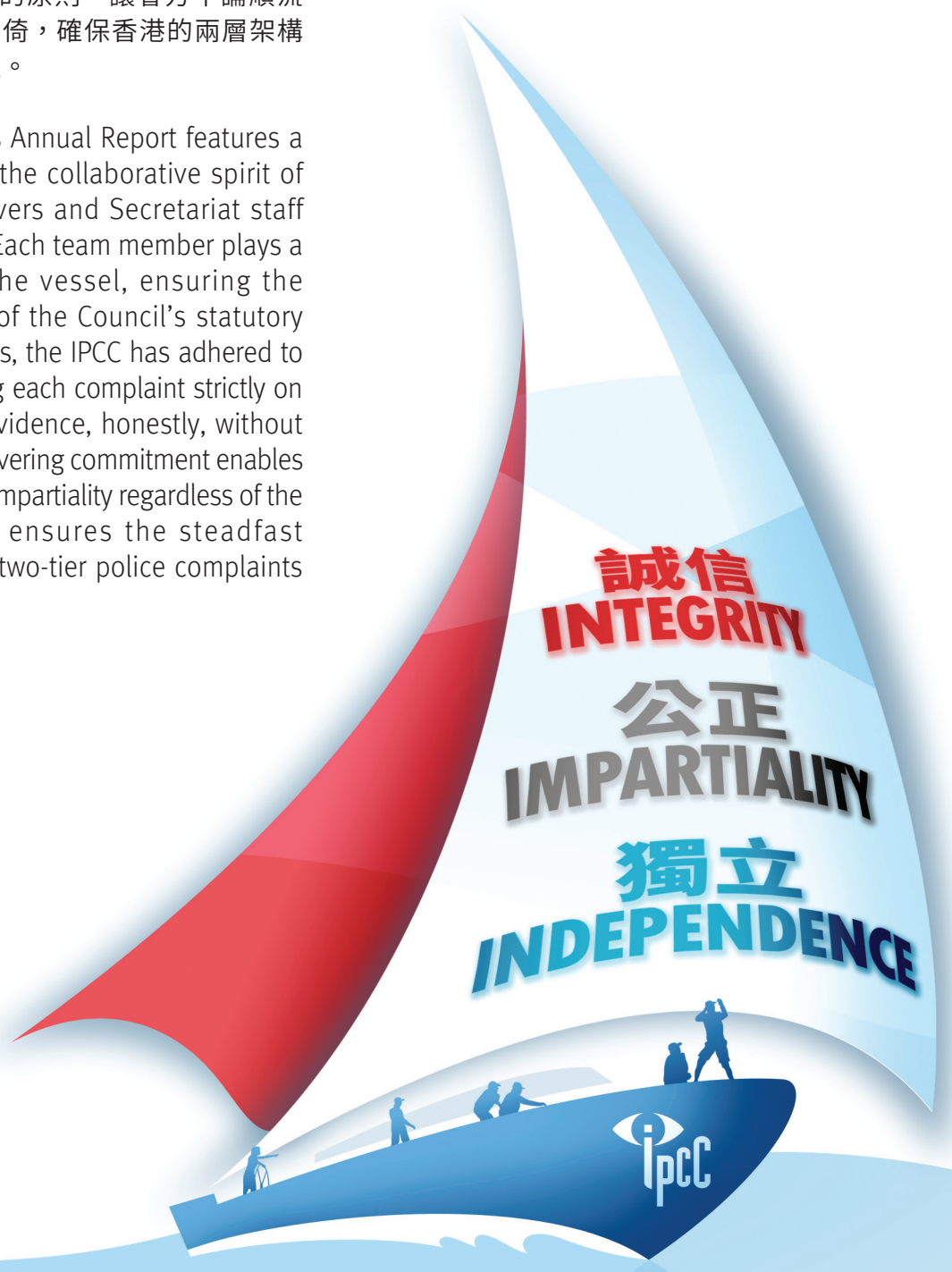
We attach great importance to efficient and quality performance.
Our performance pledges are:

	個案的處理 Handling of cases	表現指標（標準回應時間）* Performance target (standard response time)*
查詢 Enquiries	致電／親臨 By telephone/in person	即時 Immediately
	書面 In writing	10天內 Within 10 days
監察投訴 Monitoring of complaints	一般個案 Normal cases 向投訴警察課提出不多於一輪質詢的輕微個案（例如沒有禮貌或疏忽職守） Minor cases (such as Impoliteness or Neglect of Duty) with no more than one round of Query raised by the IPCC with CAPO	3個月內 Within 3 months
	複雜個案 Complicated cases 所有嚴重的個案（例如毆打或捏造證據），或向投訴警察課提出多於一輪質詢的輕微個案 All serious cases (such as Assault or Fabrication of Evidence) and minor cases with two or more rounds of Queries raised by the IPCC with CAPO	6個月內 Within 6 months
	覆核個案 Review cases 要求覆核須匯報投訴的調查結果分類的個案 Requests for reviewing the classification of Reportable Complaints	6個月內 Within 6 months

* 由接獲投訴警察課最終調查報告／回應的日期起計
Counting from the date of receipt of CAPO's final investigation report/response

本年報的封面以帆船為設計概念，象徵監警會委員、觀察員和秘書處職員就如一支帆船隊伍，在船上各司其職，讓會方充分履行法定職能。多年來，監警會一直堅守「以事實為基礎、以證據為依歸、在陽光下辦事」的原則，讓會方不論順流逆流，也能保持不偏不倚，確保香港的兩層架構投訴警察制度行穩致遠。

The cover of this year's Annual Report features a sailboat, representing the collaborative spirit of IPCC Members, Observers and Secretariat staff akin to a sailing team. Each team member plays a crucial role aboard the vessel, ensuring the optimal performance of the Council's statutory functions. Over the years, the IPCC has adhered to the principle of handling each complaint strictly on the basis of fact and evidence, honestly, without fear or favour. This unwavering commitment enables the Council to maintain impartiality regardless of the ebbs and flows and ensures the steadfast implementation of the two-tier police complaints system in Hong Kong.



獨立監察警方處理投訴委員會
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