

帳目報告
Statement of Accounts



核數師報告

致：個人資料私隱專員

(依據《個人資料(私隱)條例》在香港成立的單一法團)

本核數師已完成審核第61至76頁的帳目，該等帳目是按照香港普遍採納的會計原則編製。

個人資料私隱專員和核數師各自的責任

個人資料私隱專員的責任是編製真實兼公平的帳目。在編製該等真實兼公平的帳目時，個人資料私隱專員必須採用適當的會計政策，並且貫徹應用該等會計政策。

本核數師的責任是根據審核的結果，對該等帳目作出獨立意見，並根據雙方同意的條款，向個人資料私隱專員提交報告，並且不會將有關結果使用於其他目的。本核數師不會就本報告的內容，對任何其他人士負責或承擔責任。

意見的基礎

本核數師已按照香港會計師公會所頒佈的核數準則進行審核工作。審核範圍包括以抽查方式查核與帳目所載數額及披露事項有關的憑證，亦包括評審個人資料私隱專員在編製帳目時所作的重大估計和判斷、所採用的會計政策是否適合個人資料私隱專員的具體情況，以及有否貫徹應用並足夠披露該等會計政策。

本核數師在策劃和進行審核工作時，均以取得所有本核數師認為必需的資料及解釋為目標，以便獲得充分憑證，就該等帳目是否存有重大錯誤陳述，作出合理的確定。在作出意見時，本核數師亦已評估該等帳目所載的資料在整體上是否足夠。本核數師相信我們的審核工作已為下列意見提供合理的基礎。

意見

本核數師認為，上述之帳目足以真實兼公平地顯示個人資料私隱專員在二零零四年三月三十一日的財務狀況及截至該日止年度的盈餘及現金流量。

羅兵咸永道會計師事務所

香港執業會計師

香港

二零零四年十月十五日

AUDITORS' REPORT

AUDITORS' REPORT TO THE PRIVACY COMMISSIONER FOR PERSONAL DATA

(a corporation sole in Hong Kong established under the Personal Data (Privacy) Ordinance)

We have audited the accounts on pages 61 to 76 which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

Respective responsibilities of Privacy Commissioner and auditors

The Privacy Commissioner is responsible for the preparation of accounts which give a true and fair view. In preparing accounts which give a true and fair view it is fundamental that appropriate accounting policies are selected and applied consistently.

It is our responsibility to form an independent opinion, based on our audit, on those accounts and to report our opinion solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Basis of opinion

We conducted our audit in accordance with Statements of Auditing Standards issued by the Hong Kong Institute of Certified Public Accountants. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the Privacy Commissioner in the preparation of the accounts, and of whether the accounting policies are appropriate to the circumstances of the organisation, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance as to whether the accounts are free from material misstatement. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts. We believe that our audit provides a reasonable basis for our opinion.

Opinion

In our opinion the accounts give a true and fair view of the state of affairs of the organisation as at 31st March 2004 and of its surplus and cash flows for the year then ended.

PricewaterhouseCoopers
Certified Public Accountants

Hong Kong, 15th October, 2004

收支結算表 (截至二零零四年三月三十一日止年度)

Income and Expenditure Account (For the year ended 31st March 2004)

	附註 Note	2004 港元HK\$	2003 港元HK\$
收入			
Income	3	39,089,068	36,979,216
其他收入			
Other income	3	102,737	209,734
行政費用			
Administrative expenses		(997,618)	(655,565)
其他運作費用			
Other operating expenses		(35,277,453)	(36,533,368)
年內盈餘			
Surplus for the year	4	2,916,734	17
上期轉入盈餘			
Surplus brought forward		—	—
		2,916,734	17
退還補助金盈餘			
Surplus subvention paid back		—	—
撥入應付予政府的補助金盈餘帳戶			
Transferred to subvention surplus account payable to Government		—	(17)
撥入一般儲備			
Transferred to general reserve	8, 10	(2,916,734)	—
轉下年度盈餘			
Surplus carried forward		—	—

資產負債表 (於二零零四年三月三十一日)

Balance Sheet (As at 31st March 2004)

	附註 Note	2004 港元HK\$	2003 港元HK\$
非流動資產			
Non current assets			
固定資產			
Fixed assets			
應收政府的約滿酬金撥款	5	5	5
Gratuity subvention receivable from Government	6	4,516,652	3,734,474
		<u>4,516,657</u>	<u>3,734,479</u>
流動資產			
Current assets			
存貨(按成本計)			
Inventories, at cost			
應收政府的未放取年假撥款		227,817	243,150
Unutilised annual leave subvention		654,821	444,503
receivable from Government		315,140	425,012
預付款項、按金及應收帳項		7,283,341	4,561,569
Prepayments, deposits and receivables		8,481,119	5,674,234
銀行結餘及現金			
Bank balances and cash			
		<u>8,481,119</u>	<u>5,674,234</u>
流動負債			
Current liabilities			
債權人及應付帳項			
Creditors and accruals			
未放取年假撥備		739,050	1,195,835
Provision for unutilised annual leave		654,821	444,503
職員約滿酬金撥備		2,002,399	1,921,563
Provision for staff gratuity	7	—	17
應付予政府的補助金盈餘帳項	8		
Subvention surplus account payable to Government		<u>3,396,270</u>	<u>3,561,918</u>
		<u>3,396,270</u>	<u>3,561,918</u>
流動資產淨值			
Net current assets			
		<u>5,084,849</u>	<u>2,112,316</u>
資產淨值			
Net assets			
		<u>9,601,506</u>	<u>5,846,795</u>
資金來源：			
Financed by:			
一般儲備			
General reserve			
收支結算表	8, 10	2,916,734	—
Income and expenditure account		—	—
資本補助金		—	3,956,850
Capital subvention fund	9	<u>2,916,734</u>	<u>3,956,850</u>
		<u>2,916,734</u>	<u>3,956,850</u>
職員約滿酬金撥備			
Provision for staff gratuity			
	7	2,599,207	1,889,945
資本補助金			
Capital subvention fund			
	9	4,085,565	—
		<u>9,601,506</u>	<u>5,846,795</u>

流動現金表 (截至二零零四年三月三十一日止年度)

Cash Flow Statement (For the year ended 31st March 2004)

	附註 Note	2004 港元HK\$	2003 港元HK\$
營運活動現金流入／(流出)淨額			
Net cash inflow/(outflow) from operating activities	11(a)	3,170,642	(3,231,478)
投資活動			
Investing activities			
利息收入		19,692	97,317
Interest received		19,692	97,317
購置固定資產		(484,398)	(3,366,531)
Purchase of fixed assets		(484,398)	(3,366,531)
出售固定資產		15,836	29,275
Sale of fixed assets		15,836	29,275
投資活動的現金流出淨額		(448,870)	(3,239,939)
Net cash outflow from investing activities		(448,870)	(3,239,939)
融資前的現金流入／(流出)淨額		2,721,772	(6,471,417)
Net cash inflow/(outflow) before financing		2,721,772	(6,471,417)
融資			
Financing	11(b)		
政府資本補助金		—	1,395,000
Government capital subvention		—	1,395,000
融資的現金流入淨額		—	1,395,000
Net cash inflow from financing		—	1,395,000
現金及現金等值的增加／(減少)		2,721,772	(5,076,417)
Increase/(decrease) in cash and cash equivalents		2,721,772	(5,076,417)
年初的現金及現金等值		4,561,569	9,637,986
Cash and cash equivalents at the beginning of year		4,561,569	9,637,986
年底的現金及現金等值		7,283,341	4,561,569
Cash and cash equivalents at the end of year		7,283,341	4,561,569
現金及現金等值結存分析：			
Analysis of balances of cash and cash equivalents:			
銀行結存及現金		7,283,341	4,561,569
Bank balances and cash		7,283,341	4,561,569

補助金變動報表 (截至二零零四年三月三十一日止年度)

Statement of Changes in Funds (For the year ended 31st March 2004)

	收支結算表 Income and expenditure account 港元HK\$	一般儲備 General reserve 港元HK\$	資本補助金 Capital subvention fund 港元HK\$ (附註9) (Note 9)	總計 Total 港元HK\$
於二零零二年四月一日 At 1st April 2002	—	—	5,070,425	5,070,425
年內的政府資本補助金 Government capital subvention during the year	—	—	1,395,000	1,395,000
年內盈餘 Surplus for the year	17	—	—	17
撥入應付予政府的補助金盈餘帳戶 Transferred to subvention surplus account payable to Government	(17)	—	—	(17)
年內已用金額 Amount utilized during the year	—	—	(2,508,575)	(2,508,575)
於二零零三年三月三十一日及 二零零三年四月一日 At 31st March 2003 and 1st April 2003	—	—	3,956,850	3,956,850
年內盈餘 Surplus for the year	2,916,734	—	—	2,916,734
撥入一般儲備 Transferred to general reserve	(2,916,734)	2,916,734	—	—
重新分類為其他負債 Reclassified as other liabilities	—	—	(3,956,850)	(3,956,850)
於二零零四年三月三十一日 At 31st March 2004	—	2,916,734	—	2,916,734

帳項附註

Notes to the Accounts

1. 個人資料私隱專員

The Privacy Commissioner for Personal Data

個人資料私隱專員是根據一九九五年八月三日制定的《個人資料(私隱)條例》而設立的單一法團，目的是要在個人資料方面保障個人的私隱，並就附帶事宜及相關事宜訂定條文。

The Privacy Commissioner for Personal Data is a corporation sole established under the Personal Data (Privacy) Ordinance 1995 enacted on 3rd August 1995 for the purpose of protecting the privacy of individuals in relation to personal data and to provide for matters incidental thereto or connected therewith.

2. 主要會計政策

Principal accounting policies

編製帳目所採用的主要會計政策現臚列如下：

The principal accounting policies adopted in the preparation of these accounts are set out below:

(a) 編製帳目的依據

Basis of preparation

帳目乃依據歷史成本常規法及按照香港普遍採納的會計原則編製，並且符合香港會計師公會所頒佈的會計準則。

The accounts have been prepared under the historical cost convention and in accordance with accounting principles generally accepted in Hong Kong and comply with accounting standards issued by the Hong Kong Institute of Certified Public Accountants.

(b) 收入的確認

Income recognition

(i) 政府補助金收入按應計制確認。

Income from government subvention is recognised on an accruals basis.

與指定項目有關的政府補助金包括在資本補助金內，並且延遲至須與擬作出的支出配合時，才在收支結算表內確認為有關期間的收入。

Government subvention relating to specific projects are included in the capital subvention fund and are deferred and recognised as income in the income and expenditure account over the period necessary to match them with the costs they are intended to compensate.

與購置固定資產有關的政府補助金包括在資本補助金內，並且計作收支結算表內的收入，與有關資產的折舊銷帳配合。

Government subvention relating to the purchase of fixed assets are included in the capital subvention fund and are credited to the income and expenditure account as income to match with the depreciation charge of the related assets.

(ii) 銀行利息收入以時間比例按結存金額和適用利率計算。

Bank interest income is recognised on a time proportion basis, taking into account the principal amounts outstanding and the interest rates applicable.

2. 主要會計政策 (續) Principal accounting policies (continued)

(b) 收入的確認 (續)

Income recognition (continued)

(iii) 演講收費收入按應計制確認。

Seminar fee income is recognised on an accruals basis.

(iv) 錄影帶及刊物銷售收入在該等貨品擁有權的風險和回報轉移至買方時確認，這通常亦為錄影帶及刊物交予客戶及轉讓貨品所有權的同一時間。

Income from the sales of video tapes and publications is recognised on the transfer of risks and rewards of ownership, which generally coincides with the time when the video tapes and publications are delivered to customers and the title has passed.

(c) 固定資產

Fixed assets

個人資料私隱專員乃非牟利機構，因而可獲豁免，毋須依從香港會計師公會頒佈的會計準則第17條「物業、機器及設備」的規定。

The organisation, as a non-profit making organisation, is exempt from compliance with Statement of Standard Accounting Practice No. 17 “Property, plant and equipment” issued by the Hong Kong Institute of Certified Public Accountants.

固定資產已於購入年度的收支帳內撇除。各固定資產以象徵式港幣1元在各有關項目下入帳以確認其存在。

Fixed assets are written off to the income and expenditure account in the year of acquisition. A nominal amount of HK\$1 is stated in each category to give recognition to the existence of these fixed assets.

(d) 營業租約

Operating leases

資產擁有權的全部風險及得益實質地由出租公司保留的租約，皆作為營業租約入帳。根據營業租約繳付的款額，在扣除自出租公司收取的任何獎勵後，均按租約期在收支帳中以直線方式支銷。

Leases where substantially all the risks and rewards of ownership of assets remain with the leasing company are accounted for as operating leases. Payments made under operating leases net of any incentives received from the leasing company are charged to the income and expenditure account on a straight line basis over the lease period.

(e) 存貨

Inventories

存貨指製成品，以成本值和可變現淨值之較低者入帳。成本值以先進先出法計算。可變現淨值乃按預計銷售收益扣除估計銷售開支計算。

Inventories comprise finished goods and are stated at the lower of cost and net realisable value. Cost is calculated on the first-in first-out basis. Net realisable value is determined on the basis of anticipated sales proceeds less estimated selling expenses.

2. 主要會計政策(續)

Principal accounting policies (continued)

(f) 撥備

Provisions

個人資料私隱專員因過往事件而須負上法律或推定責任時便須作撥備確認，該撥備是基於對所涉數額作出的可靠預計，從而需要資源流出。如個人資料私隱專員預計撥備會獲發還，則會按可獲發還的款項而確認為另一項資產，但亦只會在實際確定可獲發還款項時才作確認。

Provisions are recognised when the organisation has a present legal or constructive obligation where as a result of past events, it is probable that an outflow of resources will be required to settle the obligation, and a reliable estimate of the amount can be made. Where the organisation expects a provision to be reimbursed, the reimbursement is recognised as a separate asset, to the extent of the amount of the related provision, but only when the reimbursement is virtually certain.

(g) 僱員福利

Employee benefits

(i) 僱員可享用的假期

Employee leave entitlements

僱員可享用的年假及長期服務假期在僱員累積該等假期時確認。個人資料私隱專員已為僱員在計至資產負債表日期所提供的服務而在年假及長期服務假期方面引致的預計責任作出撥備。

Employee entitlements to annual leave and long service leave are recognised when they accrue to employees. A provision is made for the estimated liability for annual leave and long-service leave as a result of services rendered by employees up to the balance sheet date.

僱員可享用的病假及分娩假不作確認，直至僱員放取該等假期時才予以確認。

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

(ii) 退休金承擔

Pension obligations

個人資料私隱專員已在香港設立強制性公積金計劃(「強積金計劃」)。強積金計劃下的資產分開存放在由信託人管理的基金內。僱主及僱員每方須向強積金計劃供款，供款須為有關入息的5%，最高供款為每名僱員每月1,000港元。個人資料私隱專員的強積金計劃供款在須作供款時支付。

The organisation has established a mandatory provident fund scheme ("MPF scheme") in Hong Kong. The assets of the MPF scheme are held in separate trustee-administered funds. Both the organisation and the employees are required to contribute 5% of the employees' relevant income, subject to a maximum of HK\$1,000 per employee per month. The organisation's contributions to the MPF scheme are expensed as incurred.

3. 收入 Income

下列項目為年內確認的收入：

Income recognised during the year is as follows:

	2004 港元 HK\$	2003 港元 HK\$
收入 Income		
政府補助金 Government subvention		
— 經常 Recurrent	35,096,287	32,726,103
— 酬金 Gratuity	3,491,178	3,808,610
— 資本補助金(見附註9) Capital subvention fund (Note 9)	291,285	—
— 未放取的年假 Unutilised annual leave	210,318	444,503
	<u>39,089,068</u>	<u>36,979,216</u>
其他收入 Other income		
銀行利息 Bank interest	19,692	97,317
演講收費 Seminar fees	64,100	87,274
錄影帶及刊物銷售 Video tapes and publication sales	18,945	25,143
	<u>102,737</u>	<u>209,734</u>
收入總數 Total income	<u>39,191,805</u>	<u>37,188,950</u>

4. 年內盈餘 Surplus for the year

	2004 港元 HK\$	2003 港元 HK\$
年內盈餘已計入及扣除下列項目： Surplus for the year is stated after crediting and charging the following:		
已計入項目		
Crediting		
出售固定資產收益 Gain on disposal of fixed assets	<u>15,836</u>	<u>29,275</u>
已扣除項目		
Charging		
營業租約租金－土地及樓宇 Operating lease rentals on land and buildings	2,039,012	1,923,765
員工支出 Staff costs		
－ 員工薪金 Staff salaries	21,345,330	21,025,914
－ 酬金及其他津貼 Gratuities and other allowances	7,056,414	7,385,554
－ 退休金承擔 Pension obligations	486,306	469,882
－ 未放取年假 Unutilised annual leave	210,318	444,503
折舊 Depreciation		
－ 由政府補助金支付的固定資產 fixed assets financed by government subventions	71,996	—
－ 由其他資金來源支付的固定資產 fixed assets financed by other sources of funds	412,402	1,346,338
核數師酬金 Auditors' remuneration	25,500	23,000
出售錄影帶及刊物成本 Cost of sales of video tapes and publications	<u>15,333</u>	<u>109,194</u>

5. 固定資產 Fixed assets

	汽車 Motor vehicles 港元 HK\$	電腦及 軟件 Computers and software 港元 HK\$	辦公室 設備 Office equipment 港元 HK\$	家具及 固定裝置 Furniture and fixtures 港元 HK\$	租賃 物業裝修 Leasehold improvements 港元 HK\$	總計 Total 港元 HK\$
成本						
Cost						
於二零零三年四月一日 At 1st April 2003	371,721	3,439,487	917,382	637,747	2,489,734	7,856,071
增加 Additions	306,789	94,523	35,185	13,205	34,696	484,398
出售 Disposals	(371,721)	(6,000)	(10,275)	(3,506)	—	(391,502)
於二零零四年三月三十一日 At 31st March 2004	<u>306,789</u>	<u>3,528,010</u>	<u>942,292</u>	<u>647,446</u>	<u>2,524,430</u>	<u>7,948,967</u>
折舊						
Depreciation						
於二零零三年四月一日 At 1st April 2003	371,720	3,439,486	917,381	637,746	2,489,733	7,856,066
年內扣除 Charge for the year	306,789	94,523	35,185	13,205	34,696	484,398
出售 Disposals	(371,721)	(6,000)	(10,275)	(3,506)	—	(391,502)
於二零零四年三月三十一日 At 31st March 2004	<u>306,788</u>	<u>3,528,009</u>	<u>942,291</u>	<u>647,445</u>	<u>2,524,429</u>	<u>7,948,962</u>
帳面淨值						
Net book value						
於二零零四年三月三十一日 At 31st March 2004	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>5</u>
於二零零三年三月三十一日 At 31st March 2003	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>5</u>

6. 應收政府的約滿酬金撥款

Gratuity subvention receivable from Government

	2004 港元 HK\$	2003 港元 HK\$
於四月一日 At 1st April	3,734,474	2,655,865
已作出的撥款 Provisions made	3,491,178	3,808,609
應收政府的約滿酬金撥款 Gratuity subvention received from Government	<u>(2,709,000)</u>	<u>(2,730,000)</u>
於三月三十一日 At 31st March	<u>4,516,652</u>	<u>3,734,474</u>

這代表香港特別行政區政府就個人資料私隱專員的職員約滿酬金行將發還的款項。

This represents funds to be reimbursed by the Government in respect of gratuity payments to staff of the organisation.

7. 職員約滿酬金撥備

Provision for staff gratuity

	2004 港元 HK\$	2003 港元 HK\$
於四月一日 At 1st April	3,811,508	5,660,631
已作出的撥備 Provisions made	3,491,178	3,427,350
年內支付的數額 Amount paid during the year	<u>(2,701,080)</u>	<u>(5,276,473)</u>
於三月三十一日 At 31st March	4,601,606	3,811,508
減：於一年內到期並包括在目前負債內的數額 Less: amount due within one year included in current liabilities	<u>(2,002,399)</u>	<u>(1,921,563)</u>
長期負債部分 Long term portion	<u>2,599,207</u>	<u>1,889,945</u>

約滿酬金撥備是為支付由受聘日起計已完成合約的職員的約滿酬金而作出。

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

8. 應付予政府的補助金盈餘帳項 Subvention surplus account payable to Government

這表示除卻開支後須退還政府的年內盈餘。個人資料私隱專員可在取得政府的批准後將此帳項的若干數額撥入儲備內，而餘下未獲准轉撥作儲備的部分，則會與政府其後向個人資料私隱專員支付的補助金對銷。去年的17港元盈餘已與本年所收的補助金對銷。

This represents the excess of the surplus of income over expenditure which will be refunded to the Government. The organisation may transfer certain amounts from this account to its reserves upon the approval of the Government. The remaining portion which is not allowed to be transferred to the organisation's reserves will be offset against subsequent subvention paid by the Government to the organisation. Last year surplus of HK\$17 was set off against subvention received in current year.

於二零零四年八月一日，政府已批准為年內的盈餘設立一項一般儲備，最高限額為五百萬港元（附註10）。

On 1st August 2004, the Government has approved to set up a general reserve for surplus of the year with a ceiling of HK\$5 million (Note 10).

9. 資本補助金 Capital subvention fund

	安裝電腦 計劃 Computer installation project 港元 HK\$	視察模式 計劃 Inspection methodology project 港元 HK\$	更新網址 內容計劃 Web-site revamp project 港元 HK\$	辦公室 裝修計劃 Fitting out 港元 HK\$	編撰法律 參考書籍 計劃 Legal reference 港元 HK\$	私隱政策 研究項目 Privacy policy research services 港元 HK\$	總計 Total 港元 HK\$
於二零零二年四月一日 At 1st April 2002	4,448,147	30,000	197,800	—	394,478	—	5,070,425
收取的非經常性政府補助金 Non-recurrent Government subvention received	—	—	—	1,395,000	—	—	1,395,000
支出 Expenditure							
— 開支 Expenses	—	—	(112,230)	—	(376,152)	—	(488,382)
— 折舊 Depreciation	(625,193)	—	—	(1,395,000)	—	—	(2,020,193)
於二零零三年三月三十一日及二零零三年四月一日 At 31st March 2003 and 1st April 2003	3,822,954	30,000	85,570	—	18,326	—	3,956,850
收取的非經常性政府補助金 Non-recurrent Government subvention received	—	—	—	—	—	420,000	420,000
撥入收支結算表為收入，以配合： Transferred to income and expenditure account as income to match with:							
— 由政府補助金撥款的固定資產的折舊 Depreciation of fixed assets financed by government subventions	(68,876)	—	(3,120)	—	—	—	(71,996)
— 其他費用 Other costs	—	—	(82,450)	—	—	(136,839)	(219,289)
總計(附註3) Total (Note 3)	(68,876)	—	(85,570)	—	—	(136,839)	(291,285)
於二零零四年三月三十一日 At 31st March 2004	3,754,078	30,000	—	—	18,326	283,161	4,085,565

資本補助金為已收取但未應用的特別計劃非經常性政府資本補助金的餘額。有關款項撥入收支結算表為收入，以配合相關費用。在前數年，這些相關費用視作資本補助金內的流動項目，而已收取的有關款項並非確認為用以配合收支結算表內相關費用的收入。

The capital subvention fund represents the unutilised balance of non-recurrent government capital subvention received for special projects. The funds are released to the income and expenditure account as income to match the related costs. In previous years, instead of recognising the funds received as income to match the related costs in the income and expenditure account, these related costs were dealt with as a movement in the capital subvention fund.

10. 一般儲備 General reserve

	2004 港元 HK\$	2003 港元 HK\$
於四月一日 At 1st April	—	—
由收支結算表撥入 Transferred from income and expenditure account	<u>2,916,734</u>	—
於三月三十一日 At 31st March	<u>2,916,734</u>	—

設立一般儲備的目的是用來應用營運上的應變事項。一般儲備由收支結算表撥入，最高限額為五百萬港元。

The general reserve is set up to meet operational contingencies and is transferred from the statement of income and expenditure with a ceiling of HK\$5 million.

11. 流動現金表的附註

Notes to the cash flow statement

(a) 年內盈餘與營運活動的現金流入／(流出)淨額對帳

Reconciliation of surplus for the year to net cash inflow/(outflow) generated from operating activities

	2004 港元 HK\$	2003 港元 HK\$
年內盈餘		
Surplus for the year	2,916,734	17
折舊		
Depreciation	484,398	1,346,338
資本補助金的支出		
Expenditure written off to capital subvention fund	—	(488,382)
出售固定資產收益		
Gain on disposal of fixed assets	(15,836)	(29,275)
撥入應付予政府的補助金盈餘帳戶		
Transferred to subvention surplus account payable to Government	—	(17)
利息收入		
Interest income	(19,692)	(97,317)
營運基金變動前年內的盈餘		
Surplus for the year before working capital changes	3,365,604	731,364
應收約滿酬金撥款增加		
Increase in gratuity subvention receivable	(782,178)	(1,078,609)
應收民政事務局的帳項減少		
Decrease in receivable from Home Affairs Bureau	—	1,014,010
存貨減少／(增加)		
Decrease/(increase) in inventories	15,333	(45,806)
預付款項、按金及應收帳項減少／(增加)		
Decrease/(increase) in prepayments, deposits and receivables	109,872	(175,342)
應收政府的未放取年假撥款增加		
Increase in unutilised annual leave subvention receivable from Government	(210,318)	(444,503)
未放取年假撥備增加		
Increase in provision for unutilised annual leave	210,318	444,503
債權人及應付帳項減少		
Decrease in creditors and accruals	(456,785)	(822,876)
職員約滿酬金撥備增加／(減少)		
Increase/(decrease) in provision for staff gratuity	790,098	(1,849,123)
應付予政府的補助金盈餘減少		
Decrease in subvention surplus account payable to Government	(17)	(1,005,096)
資本補助金增加		
Increase in capital subvention fund	128,715	—
營運活動現金流入／(流出)淨額		
Net cash inflow/(outflow) from operating activities	3,170,642	(3,231,478)

11. 流動現金表的附註(續) Notes to the cash flow statement (continued)

(b) 年內融資變動分析 Analysis of changes in financing during the year

	2004 港元 HK\$	2003 港元 HK\$
資本補助金 Capital subvention fund		
於四月一日 At 1st April	3,956,850	5,070,425
撥入其他負債 Transferred to other liabilities	(3,956,850)	—
政府資助金的現金流入 Cash inflow from government grant	—	1,395,000
年內已用數額 Amount utilized during the year	—	(2,508,575)
於三月三十一日 At 31st March	<u>—</u>	<u>3,956,850</u>

12 承付款項 Commitments

根據營業租約的承付款項
Commitments under operating leases

截至三月三十一日，個人資料私隱專員根據不可取消的營業租約，於下列期間到期涉及在土地及樓宇方面的最低合計租金付款如下：

As at 31st March the organisation had future aggregate minimum lease payments under non-cancellable operating leases in respect of land and buildings as follows:

	2004 港元 HK\$	2003 港元 HK\$
首年屆滿 Not later than one year	1,938,612	1,938,612
次年至第五年屆滿 Later than one year and not later than five years	2,326,334	4,264,946
	<u>4,264,946</u>	<u>6,203,558</u>

13 帳目核准 Approval of accounts

帳目已於二零零四年十月十五日獲個人資料私隱專員核准。

The accounts were approved by the Privacy Commissioner for Personal Data on 15th October, 2004.