

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71至86頁的財務報表，該等財務報表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財務報表。在編製該等真實兼公平的財務報表時，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，對該等財務報表作出獨立意見，並根據雙方同意的條款僅向個人資料私隱專員(作為整體)報告，除此之外本報告別無其他目的。本核數師不會就本報告的內容向任何其他人士負責或承擔任何責任。

意見的基礎

本核數師已按照香港會計師公會所頒佈的香港審計準則進行審核工作。審核範圍包括以抽查方式查核與財務報表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財務報表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，就該等財務報表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財務報表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，上述之財務報表足以真實兼公平地顯示個人資料私隱專員在二零零六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，二零零六年十一月二十二日

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 financial statements on pages 71 to 86 which have been prepared in accordance with accounting principles generally accepted in Hong Kong.

Respective responsibilities of the Privacy Commissioner and auditors

The Privacy Commissioner is responsible for the preparation of financial statements which give a true and fair view. In preparing financial statements 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 financial statements 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 Hong Kong Standards on Auditing 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 financial statements. It also includes an assessment of the significant estimates and judgements made by the Privacy Commissioner in the preparation of the financial statements, 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 financial statements are free from material misstatement. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements. We believe that our audit provides a reasonable basis for our opinion.

Opinion

In our opinion the financial statements give a true and fair view of the state of affairs of the Organisation as at 31st March 2006 and of its surplus and cash flows for the year then ended.

PricewaterhouseCoopers
Certified Public Accountants
Hong Kong, 22nd November 2006

個人資料私隱專員

(除另有註明外，所有金額均以港元為單位)

THE PRIVACY COMMISSIONER FOR PERSONAL DATA

(All amounts in Hong Kong dollars unless otherwise stated)

資產負債表 BALANCE SHEET

於三月三十一日
As at 31st March

	附註 Note	2006	2005
資產			
ASSETS			
非流動資產			
Non-current assets			
物業、機器及設備	4	2,892,020	5
應收政府的約滿 酬金補助款	5	2,022,787	3,483,078
		4,914,807	3,483,083
流動資產			
Current assets			
存貨(按成本計)		206,086	217,886
應收政府的未放取 年假撥款		499,429	466,474
其他應收款項、 按金及預付款項	6	523,403	299,618
現金及現金等值		10,386,171	9,665,509
		11,615,089	10,649,487
資產總額		16,529,896	14,132,570
資金			
FUNDS			
一般儲備	7	6,196,928	4,402,951
收支結算表		—	—
資金總額		6,196,928	4,402,951
負債			
LIABILITIES			
非流動負債			
Non-current liabilities			
職員約滿酬金撥備	8	1,172,414	1,321,365
資本補助金	9	3,664,876	3,888,959
		4,837,290	5,210,324
流動負債			
Current liabilities			
其他應付款項及應計費用	10	2,217,122	638,138
職員約滿酬金撥備	8	2,779,127	3,414,683
未放取年假撥備		499,429	466,474
		5,495,678	4,519,295
負債總額		10,332,968	9,729,619
資金及負債總額		16,529,896	14,132,570
Total funds and liabilities		16,529,896	14,132,570

吳斌
個人資料私隱專員

Woo Roderick Bun
Privacy Commissioner for Personal Data

第74至86頁的附註屬本財務報表的組成部分。
The notes on pages 74 to 86 are an integral part of these financial statements.

個人資料私隱專員

(除另有註明外，所有金額均以港元為單位)

THE PRIVACY COMMISSIONER FOR PERSONAL DATA

(All amounts in Hong Kong dollars unless otherwise stated)

收支結算表 STATEMENT OF INCOME AND EXPENDITURE

		截至三月三十一日止年度 Year ended 31st March		
		附註 Note	2006	2005
政府補助金	Government subventions	11	34,763,375	37,113,804
其他收入	Other income	12	293,257	83,216
行政及其他 營運費用	Administrative and other operating expenses	13	(33,262,655)	(35,710,803)
年內盈餘	Surplus for the year		1,793,977	1,486,217

資金變動報表 STATEMENT OF CHANGES IN FUNDS

		收支結算表 Statement of income and expenditure	一般儲備 General reserve (附註 7) (Note 7)	總計 Total
於二零零四年四月一日	At 1st April 2004	—	2,916,734	2,916,734
年內盈餘	Surplus for the year	1,486,217	—	1,486,217
調撥	Transfers	(1,486,217)	1,486,217	—
於二零零五年三月三十一日及 四月一日	At 31st March and 1st April 2005	—	4,402,951	4,402,951
年內盈餘	Surplus for the year	1,793,977	—	1,793,977
調撥	Transfers	(1,793,977)	1,793,977	—
於二零零六年三月三十一日	At 31st March 2006	—	6,196,928	6,196,928

第74至86頁的附註屬本財務報表的組成部分。

The notes on pages 74 to 86 are an integral part of these financial statements.

個人資料私隱專員

(除另有註明外，所有金額均以港元為單位)

THE PRIVACY COMMISSIONER FOR PERSONAL DATA

(All amounts in Hong Kong dollars unless otherwise stated)

現金流量表 CASH FLOW STATEMENT

		截至三月三十一日止年度 Year ended 31st March		
		附註 Note	2006	2005
營運活動的現金流量	Cash flows from operating activities			
營運活動所得現金淨額	Net cash generated from operating activities	17(a)	3,496,794	2,602,341
投資活動的現金流量	Cash flows from investing activities			
利息收入	Interest received	12	217,033	4,782
購置物業、機器及設備	Purchases of property, plant and equipment	4	(2,993,165)	(240,574)
出售物業、機器及設備所得款項	Proceeds on disposals of property, plant and equipment	17(b)	—	15,619
投資活動所用現金淨額	Net cash used in investing activities		(2,776,132)	(220,173)
現金及現金等值的增加淨額	Net increase in cash and cash equivalents		720,662	2,382,168
年初的現金及現金等值	Cash and cash equivalents at beginning of the year		9,665,509	7,283,341
年底的現金及現金等值	Cash and cash equivalents at end of the year		10,386,171	9,665,509
現金及現金等值結存分析：	Analysis of balances of cash and cash equivalents:			
銀行結存及庫存現金	Cash at banks and in hand		2,386,171	2,165,509
短期存款	Short-term deposits		8,000,000	7,500,000
			10,386,171	9,665,509

短期存款的實際年利率為3.04% (2005 : 0.22%) ; 此等存款的平均到期日期為41天(2005 : 44天)。

The effective interest rate on short-term bank deposits is 3.04% (2005: 0.22%); these deposits have an average maturity of 41 days (2005: 44 days).

第74至86頁的附註屬本財務報表的組成部分。

The notes on pages 74 to 86 are an integral part of these financial statements.

個人資料私隱專員

(除另有註明外，所有金額均以港元為單位)

THE PRIVACY COMMISSIONER FOR PERSONAL DATA

(All amounts in Hong Kong dollars unless otherwise stated)

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

1 一般資料

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。

個人資料私隱專員根據法例於香港成立，註冊辦事處地址為香港灣仔皇后大道東248號12樓。

除另有註明外，本財務報表的金額是以港元為單位。本財務報表已於二零零六年十一月二十二日獲個人資料私隱專員批准刊發。

2 重要會計政策概要

編製本財務報表時應用的主要會計政策載於下文。除另有註明外，該等政策已貫徹地應用於所有年度。

2.1 編製基準

本財務報表乃依據香港財務報告準則編製，此詞彙統稱包括由香港會計師公會頒布的所有適用個別香港財務報告準則、香港會計準則及詮釋。本財務報表是根據歷史成本常規法編製。

遵照香港財務報告準則編製本財務報表，需要作出若干重要的會計估計。管理層亦需要在應用個人資料私隱專員的會計政策時作出判斷。本財務報表並無涉及重要判斷或高度複雜的範疇，或所作假設及估計對本財務報表有重大影響的範疇。

採取於二零零五年一月一日開始生效的新訂／經修訂香港財務報告準則

在二零零五年四月一日，個人資料私隱專員採納與其營運有關的新訂或經修訂的香港財務報告準則。上年度之比較數字已按有關規定作出修訂。

- (i) 採納下列新訂或經修訂的香港財務報告準則，並沒有令個人資料私隱專員的會計政策出現重大改變。現概述如下：
 - 香港會計準則第1號「財務報表之呈列」刪除了個人資料私隱專員可以不披露為物業、機器及設備變動而對帳的比較資料的條文，因而影響某些披露事項的呈列。

1 General Information

The Privacy Commissioner for Personal Data ("the Organisation") 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.

The Organisation is incorporated by statute in Hong Kong. The address of its registered office is 12/F, 248 Queen's Road East, Wanchai, Hong Kong.

These financial statements are presented in Hong Kong dollars unless otherwise stated. These financial statements have been approved for issue by Privacy Commissioner on 22nd November 2006.

2 Summary of significant accounting policies

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

2.1 Basis of preparation

The financial statements have been prepared in accordance with Hong Kong Financial Reporting Standards ("HKFRS"), which collective term includes all applicable individual HKFRS, Hong Kong Accounting Standards ("HKAS") and Interpretations issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"). The financial statements have been prepared under the historical cost convention.

The preparation of financial statements in conformity with HKFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the Organisation's accounting policies. There is no area involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements.

The adoption of new/revised HKFRS effective from 1st January 2005

On 1st April 2005, the Organisation adopted the new or revised HKFRS, which are relevant to its operations. The prior year comparatives have been amended as required, in accordance with the relevant requirements.

- (i) The adoption of the following new or revised HKFRS did not result in substantial changes to the Organisation's accounting policies. In summary:
 - HKAS 1 "Presentation of Financial Statements" has eliminated the provision allowing the Organisation not to disclose comparative information for the reconciliation of movements in property, plant and equipment, and has affected the presentation of certain disclosures.

個人資料私隱專員

(除另有註明外，所有金額均以港元為單位)

THE PRIVACY COMMISSIONER FOR PERSONAL DATA

(All amounts in Hong Kong dollars unless otherwise stated)

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

2 重要會計政策概要 (續)

2.1 編製基準 (續)

- 香港會計準則第21號「匯率變動的影響」對個人資料私隱專員的政策並無重大影響。根據經修訂準則的指引，個人資料私隱專員以港幣為其功能貨幣及呈列貨幣。
- 香港會計準則第24號「關連人士披露」影響關連人士的識別及若干其他關連人士披露。

- (ii) 採納經修訂的香港會計準則第16號「物業、機器及設備」，令與物業、機器及設備的確認及計算有關的會計政策有變動。在以往年度，個人資料私隱專員作為非牟利機構，可獲豁免依從香港會計師公會頒布的會計實務準則第17號「物業、機器及設備」的規定。物業、機器及設備以往於購入年度的收支結算表內全數折舊。物業、機器及設備中的每個類別項目以象徵式一港元入帳。

在採納香港會計準則第16號後，非牟利機構不再獲得豁免，個人資料私隱專員須遵從香港會計準則第16號的規定。有關物業、機器及設備的新會計政策載於附註2.3段。

不過，香港會計師公會在香港會計準則第16號中為非牟利機構訂立一條有限的過渡條文。根據該有限的過渡條文，物業、機器及設備的項目在緊接應用香港會計準則第16號前的帳面值被視為是該項目在應用當日的成本，而折舊則由二零零五年四月一日開始計算。因此，採納香港會計準則第16號並無追溯財務影響。

- (iii) 採納香港會計準則第32號「財務工具：披露及呈列」、第39號「財務工具：確認及計量」及第39號(修訂)「財務資產及財務負債的過渡及初步確認」，導致有關確認、計量、不予確認及披露財務資產及負債的會計政策出現變動。不過，採納香港會計準則第32號及第39號的影響輕微，因為個人資料私隱專員的財務資產及負債主要來自一般營運，到期日較短，財務資產及負債的公平值大約等於其帳面值。個人資料私隱專員於年終並無任何衍生財務工具或對沖活動。

2 Summary of significant accounting policies (continued)

2.1 Basis of preparation (continued)

- HKAS 21 "The Effects of Changes in Foreign Exchange Rates" has no material effect on the Organisation's policies. Based on the guidance to the revised standard, the Privacy Commissioner considers Hong Kong dollars as its functional currency and its presentation currency.
- HKAS 24 "Related Party Disclosures" has affected the identification of related parties and some other related-party disclosures.

- (ii) The adoption of revised HKAS 16 "Property, Plant and Equipment" has resulted in a change in accounting policy relating to the recognition and measurement of property, plant and equipment. In prior years, the Organisation, being a non-profit making organisation, was exempted from compliance with Statement of Standard Accounting Practice 17 "Property, Plant and Equipment" issued by the HKICPA. Property, plant and equipment were fully depreciated in the year of purchase to the statement of income and expenditure. A nominal value of HK\$1 was retained in each category of property, plant and equipment.

After the adoption of HKAS 16, there is no exemption for non-profit organisations and the Organisation has to follow the requirements under HKAS 16. Details of the new accounting policy for property, plant and equipment are set out in note 2.3 below.

However, there is a limited transition provision in HKAS 16 introduced by HKICPA for non-profit organisations. In accordance with the limited transitional provision, the carrying amount of an item of property, plant and equipment immediately before applying HKAS 16 is deemed to be its cost at the date of application and depreciation is provided thereon commencing from 1st April 2005. According, no retrospective financial impact has resulted from the adoption of HKAS 16.

- (iii) The adoption of HKASs 32 "Financial Instruments: Disclosures and Presentation", 39 Financial Instruments: Recognition and Measurement" and 39 (Amendment) "Transition and Initial Recognition of Financial Assets and Financial Liabilities" has resulted in a change in the accounting policy relating to the recognition, measurement, derecognition and disclosure of financial assets and liabilities. However, the effects of adopting HKASs 32 and 39 are insignificant as the financial assets and liabilities of the Organisation mainly arise from normal operations with short maturity dates, in which the fair value of the financial assets and liabilities approximates to their carrying amounts. The Organisation does not have any derivative financial instruments or hedging activities at the year end.

個人資料私隱專員

(除另有註明外，所有金額均以港元為單位)

THE PRIVACY COMMISSIONER FOR PERSONAL DATA

(All amounts in Hong Kong dollars unless otherwise stated)

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

2 重要會計政策概要 (續)

2.1 編製基準 (續)

沒有提早採納於二零零六年一月一日或以後開始生效的新訂或經修訂香港財務報告準則

若干在個人資料私隱專員於二零零六年四月一日或以後開始的會計期間生效的新增準則和現有準則的修訂及詮釋(以下統稱「修訂」)已經頒布。部分修訂與個人資料私隱專員相關及適用，但並未在本財務報表內提早採納。個人資料私隱專員已開始評估(但尚未完成)應用修訂對其營運業績及財務狀況的影響。個人資料私隱專員認為除了若干額外披露外，對財務報表的影響並不重大。

2.2 功能及呈列貨幣

本財務報表所載項目，均以個人資料私隱專員營運的主要經濟環境所採用的貨幣(「功能貨幣」)計算。本財務報表是以港幣呈列，而港幣是個人資料私隱專員的功能及呈列貨幣。

2.3 物業、機器及設備

物業、機器及設備按歷史成本扣除折舊和減值虧損列帳。歷史成本包括收購有關項目直接應佔的開支。

租約物業裝修的折舊是按租約年期或其估計可供個人資料私隱專員使用的年期(取其較短者)，將其成本扣除累積折舊及減值虧損撇銷。

其他物業、機器及設備的折舊按以下的估計可用年期，以直線法將成本攤至剩餘價值計算：

汽車	3年
電腦及軟件	3年
辦公室設備	5年
傢具及固定裝置	5年

資產的剩餘價值及可用年期在每個資產負債表日期進行檢討，並在適當時調整。

2 Summary of significant accounting policies (continued)

2.1 Basis of preparation (continued)

No early adoption of new/revised HKFRS effective from 1st January 2006 or after

Certain new standards, amendments and interpretations to existing standards (collectively, "Amendments") have been published which are effective for the Organisation's accounting periods beginning on or after 1st April 2006. Some of the Amendments are relevant and applicable to the Organisation, however, they have not been early adopted in these financial statements. The Organisation has commenced, but not yet completed, an assessment of the impact of the applicable Amendments on its results of operations and financial position. The Privacy Commissioner is of the view that the impact on the financial statements would not be significant other than certain additional disclosures.

2.2 Functional and presentation currency

Items included in the financial statements are measured using the currency of the primary economic environment in which the Organisation operates ("the functional currency"). The financial statements are presented in Hong Kong dollars, which is the Organisation's functional and presentation currency.

2.3 Property, plant and equipment

Property, plant and equipment are stated at historical cost less depreciation and impairment losses. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation of leasehold improvements is calculated to write off their cost less accumulated depreciation and impairment losses over the periods of the leases or their expected useful lives to the Organisation, whichever is shorter.

Depreciation of other property, plant and equipment is calculated using the straight-line method to allocate cost to their residual values over their estimated useful lives, as follows:

Motor vehicles	3 years
Computers and software	3 years
Office equipment	5 years
Furniture and fixtures	5 years

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each balance sheet date.

個人資料私隱專員

(除另有註明外，所有金額均以港元為單位)

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2 重要會計政策概要 (續)

2.4 非金融資產減值

須作攤銷或折舊的資產，當發生事情或情況變動，顯示帳面值未必能收回時，會就減值進行檢討。減值虧損按資產帳面值超出其可收回金額之差額確認入帳。可收回金額為資產公平值扣除出售成本或使用價值(取較高者)。為評估減值，資產按獨立可識別現金流量(現金產生單位)的最低水平歸類。

2.5 存貨

存貨包括錄影帶及刊物，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。可變現淨值是按正常營運過程中的估計售價，減去適用的變動銷售開支計算。

2.6 應收款項

應收款項最初按公平值確認，其後則採用實際利率法按已攤銷成本扣除減值撥備計算。當有客觀證據顯示個人資料私隱專員將不能按應收款項的原有條款收回所有到期款項，則會對應收款項作出減值撥備。撥備數額為資產帳面值與估計未來現金流按實際利率貼現之現值兩者的差額。撥備數額於收支結算表中確認。

2.7 現金及現金等值

現金及現金等值包括手頭現金和原本到期日在三個月內的銀行存款。

2.8 僱員福利

(i) 僱員可享有的假期及約滿酬金

僱員可享用的年假及約滿酬金在該等假期累計予僱員時確認。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約滿酬金方面引致的預計責任作出撥備。

僱員可享用的病假及分娩假(或待產假)不作確認，直至僱員放取該等假期時才予以確認。

2 Summary of significant accounting policies (continued)

2.4 Impairment of non-financial assets

Assets that are subject to amortisation or depreciation are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. For the purposes of assessing impairment, assets are grouped at the lowest levels for which there are separately identifiable cash flows (cash-generating units).

2.5 Inventories

Inventories comprise video tapes and publications 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 the estimated selling price in the ordinary course of operations, less applicable variable selling expenses.

2.6 Receivables

Receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of receivables is established when there is objective evidence that the Organisation will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate. The amount of the provision is recognised in the statement of income and expenditure.

2.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held with banks with original maturities of three months or less.

2.8 Employee benefits

(i) Employee leave and gratuity entitlements

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

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

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2 重要會計政策概要 (續)

2.8 僱員福利 (續)

(ii) 強積金計劃供款

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」)。強積金計劃內的資產分開存放在由信託人管理的基金內。個人資料私隱專員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銷。

個人資料私隱專員於作供款後，便再沒有其他付款的責任。預付供款於有現金退回或未來付款減少時，確認為資產。

2.9 撥備

個人資料私隱專員在下列情況下須作撥備確認：因過往事件而須負上法律或推定責任；解除責任很可能需要消耗資源；所涉數額能夠可靠預計。未來的營運損失不會作撥備確認。

如有多項類似責任，解除責任引致資源流出的可能性，是根據責任的類別作整體考慮。即使相同類別責任中任何一個項目引致資源流出的可能性不大，仍須確認撥備。

2.10 收入確認

(i) 政府補助金

如有合理保證可取得政府補助，而且個人資料私隱專員可以符合所有附帶條件，則會按補助金額的公平值確認政府補助。

與指定項目有關的政府補助金包括在資本補助金內，並且延遲至須與擬補償的成本配合時，才在收支結算表內確認為有關期間的收入。

與購置物業、機器及設備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。

2 Summary of significant accounting policies (continued)

2.8 Employee benefits (continued)

(ii) Contributions to MPF Scheme

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.

The Organisation has no further payment obligations once the contributions have been paid. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

2.9 Provisions

Provisions are recognised when: the Organisation has a present legal or constructive obligation where as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

2.10 Revenue recognition

(i) Government subventions

Grants from the government are recognised at their fair value where there is a reasonable assurance that the grant will be received and the Organisation will comply with all attached conditions.

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

Government subventions relating to the purchase of property, plant and equipment are included in the capital subvention fund and are credited to the statement of income and expenditure as income to match with the depreciation charge of the related assets.

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(除另有註明外，所有金額均以港元為單位)

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2 重要會計政策概要 (續)

2.10 收入確認 (續)

- (ii) 銀行利息收入
銀行利息收入以實際利率方式按時間比例計算。
- (iii) 講座收費收入
講座收費收入按應計制確認。
- (iv) 錄影帶及刊物銷售
錄影帶及刊物銷售收入在該等貨品交付予買方，而買方接受貨品，以及有關應收款項已合理地確定收到時確認。

2.11 營業租約(作為承租人)

擁有權的大部分風險及得益由出租人保留的租約屬於營業租約。根據營業租約繳付的款額(扣除自出租人收取的任何獎勵後)，均按租約期在收支結算表中以直線方式支銷。

3 財務風險管理

風險管理是由個人資料私隱專員的財務部根據個人資料私隱專員批准的政策進行。財務部密切與各營運單位合作，識別及評估財務風險。個人資料私隱專員就全面的風險管理提供書面原則，例如利率風險、財務工具的使用，以及額外流動資金的投資。

個人資料私隱專員的活動並不承受外匯風險、信貸風險及流通風險。至於利率風險，除了以市場利率計息的短期銀行存款外，個人資料私隱專員並無其他重大的計息資產及負債。

2 Summary of significant accounting policies (continued)

2.10 Revenue recognition (continued)

- (ii) Bank interest income
Bank interest income is recognised on a time proportion basis using the effective interest method.
- (iii) Seminar fee income
Seminar fee income is recognised on an accruals basis.
- (iv) Sales of video tapes and publications
Income from the sales of video tapes and publications is recognised when the Organisation has delivered products to the customer, the customer has accepted the products and collectibility of the related receivables is reasonably stated.

2.11 Operating leases (as the lessee)

Leases in which a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of incentives received from the lessor) are expensed in the statement of income and expenditure on a straight-line basis over the period of the lease.

3 Financial risk management

Risk management is carried out by the finance department of the Organisation under policies approved by the Organisation. The finance department identifies and evaluates financial risks in close co-operation with the operating units. The Organisation provides written principles for overall risk management such as interest-rate risk, use of financial instruments and investing excess liquidity.

The Organisation's activities do not expose it to foreign exchange risk, credit risk and liquidity risk. For interest-rate risk, except for the short-term bank deposits which bear interest at market rates, the Organisation has no other significant interest-bearing assets and liabilities.

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4 物業、機器及設備 Property, plant and equipment

		汽車 Motor vehicles	電腦及軟件 Computers and software	辦公室設備 Office equipment	家具及 固定裝置 Furniture and fixtures	租賃 物業裝修 Leasehold improvements	總計 Total
於二零零四年四月一日 At 1st April 2004							
成本	Cost	306,789	3,528,010	942,292	647,446	2,524,430	7,948,967
累計折舊	Accumulated depreciation	(306,788)	(3,528,009)	(942,291)	(647,445)	(2,524,429)	(7,948,962)
帳面淨值	Net book amount	1	1	1	1	1	5
截至二零零五年三月三十一日止年度 Year ended 31st March 2005							
期初帳面淨值	Opening net book amount	1	1	1	1	1	5
增加	Additions	—	163,508	28,536	48,530	—	240,574
出售(附註17(b))	Disposals (Note 17(b))						
- 成本	- cost	—	—	(10,853)	(70,600)	(11,050)	(92,503)
- 累積折舊	- accumulated depreciation	—	—	10,853	70,600	11,050	92,503
折舊	Depreciation	—	(163,508)	(28,536)	(48,530)	—	(240,574)
期末帳面淨值	Closing net book amount	1	1	1	1	1	5
於二零零五年三月三十一日 At 31st March 2005							
成本	Cost	306,789	3,691,518	959,975	625,376	2,513,380	8,097,038
累計折舊	Accumulated depreciation	(306,788)	(3,691,517)	(959,974)	(625,375)	(2,513,379)	(8,097,033)
帳面淨值	Net book amount	1	1	1	1	1	5
截至二零零六年三月三十一日止年度 Year ended 31st March 2006							
期初帳面淨值	Opening net book amount	1	1	1	1	1	5
增加	Additions	—	217,227	143,578	226,639	2,405,721	2,993,165
出售(附註17(b))	Disposals (Note 17(b))						
- 成本	- cost	—	(168,783)	(89,912)	(113,428)	(2,513,379)	(2,885,502)
- 累積折舊	- accumulated depreciation	—	168,783	89,912	113,428	2,513,379	2,885,502
折舊	Depreciation	—	(24,816)	(3,494)	(6,014)	(66,826)	(101,150)
期末帳面淨值	Closing net book amount	1	192,412	140,085	220,626	2,338,896	2,892,020
於二零零六年三月三十一日 At 31st March 2006							
成本	Cost	306,789	3,739,962	1,013,641	738,587	2,405,722	8,204,701
累計折舊	Accumulated depreciation	(306,788)	(3,547,550)	(873,556)	(517,961)	(66,826)	(5,312,681)
帳面淨值	Net book amount	1	192,412	140,085	220,626	2,338,896	2,892,020

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5 應收政府的約滿酬金補助款 Gratuity subvention receivable from Government

		2006	2005
於四月一日	At 1st April	3,483,078	4,516,652
年內確認的補助金	Subventions recognised for the year	3,067,337	3,619,545
沒收款	Forfeiture	(100,628)	(118,119)
已收政府的約滿酬金補助款	Gratuity subvention received from Government	(4,427,000)	(4,535,000)
於三月三十一日	At 31st March	2,022,787	3,483,078

這代表政府就個人資料私隱專員的職員約滿酬金將發還的款項。

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

6 其他應收款項、按金及預付款項 Other receivables, deposits and prepayments

		2006	2005
預付款項	Prepayments	473,618	272,938
按金	Deposits	10,734	26,454
其他應收款項	Other receivables	39,051	226
		523,403	299,618

其他應收款項、按金及預付款項的帳面值與其公平值相約。

The carrying amount of other receivables, deposits and prepayments approximates to its fair value.

7 一般儲備 General reserve

		2006	2005
於四月一日	At 1st April	4,402,951	2,916,734
由收支結算表撥入	Transferred from statement of income and expenditure	1,793,977	1,486,217
於三月三十一日	At 31st March	6,196,928	4,402,951

設立一般儲備的目的是用來應付營運上的突發事項。一般儲備由收支結算表撥入，最高限額為五百萬港元另加物業、機器及設備的帳面淨值。一般儲備是用作一般用途，個人資料私隱專員有權自行運用。

The general reserve is established to meet operational contingencies and is transferred from the statement of income and expenditure with a ceiling of HK\$5 million plus the net book value of property, plant and equipment. The general reserve is available for general use and can be spent at the discretion of the Organisation.

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(除另有註明外，所有金額均以港元為單位)

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8 職員約滿酬金撥備 Provision for staff gratuity

		2006	2005
於四月一日	At 1st April	4,736,048	4,601,606
已作出的撥備	Provisions made	3,067,337	3,619,545
未動用款項撥回	Unused amounts reversed	(100,628)	(118,119)
年內支付的數額	Amount paid during the year	(3,751,216)	(3,366,984)
於三月三十一日	At 31st March	3,951,541	4,736,048
減：流動部分	Less: current portion	(2,779,127)	(3,414,683)
非流動部分	Non-current portion	1,172,414	1,321,365

約滿酬金撥備是為了支付由受聘日起計已完成合約的職員的約滿酬金而設立的。

Provision for staff gratuity is established for gratuity payments which become payable to those employees of the Organisation who complete their contracts commencing from the date of their employment.

9 資本補助金 Capital subvention fund

		安裝電腦 計劃 Computer installation project	視察模式 計劃 Inspection methodology project	編撰法律 參考書籍 計劃 Legal reference	私隱政策 研究項目 Privacy Policy Research services	總計 Total
於二零零四年四月一日	At 1st April 2004	3,754,078	30,000	18,326	283,161	4,085,565
已收取的非經常性資本 補助金	Non-recurrent capital subvention received	—	—	—	210,000	210,000
撥入收支結算表為收入， 以配合：	Transfer to the statement of income and expenditure as income to match with:					
- 物業、機器及設備的折舊 (附註13)	- Depreciation of property, plant and equipment (Note 13)	(123,458)	—	—	—	(123,458)
- 其他費用	- Other costs	—	—	—	(283,148)	(283,148)
小計(附註11)	Subtotal (Note 11)	(123,458)	—	—	(283,148)	(406,606)
於二零零五年三月三十一日 及四月一日	At 31st March and 1st April 2005	3,630,620	30,000	18,326	210,013	3,888,959
撥入收支結算表為收入， 以配合：	Transfer to the statement of income and expenditure as income to match with:					
- 物業、機器及設備的折舊 (附註13)	- Depreciation of property, plant and equipment (Note 13)	(15,392)	—	—	—	(15,392)
- 其他費用	- Other costs	—	—	—	(208,691)	(208,691)
小計(附註11)	Subtotal (Note 11)	(15,382)	—	—	(208,691)	(224,083)
於二零零六年三月三十一日	At 31st March 2006	3,615,228	30,000	18,326	1,322	3,664,876

資本補助金為就特定計劃已收取但未應用的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。

The capital subvention fund represents the unutilised balance of non-recurrent capital subvention from Government received for special projects. The funds are released to the statement of income and expenditure as income to match with the related costs.

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(除另有註明外，所有金額均以港元為單位)

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10 其他應付款項及應計費用 Other payables and accruals

		2006	2005
其他應付款項	Other payables	1,491,404	173,643
應計費用	Accruals	725,718	464,495
		2,217,122	638,138

其他應付款項及應計費用的帳面值與其公平值相約。

The carrying amount of other payables and accruals approximates to its fair value.

11 政府補助金 Government subventions

		2006	2005
- 經常性	- Recurrent	31,439,000	33,276,000
- 約滿酬金(附註5)	- Gratuity (Note 5)	3,067,337	3,619,545
- 資本補助金(附註9)	- Capital subvention fund (Note 9)	224,083	406,606
- 未放取的年假	- Unutilised annual leave	32,955	(188,347)
		34,763,375	37,113,804

12 其他收入 Other income

		2006	2005
銀行利息	Bank interest	217,033	4,782
講座收費	Seminar fees	71,600	73,300
錄影帶及刊物銷售	Sales of Video tapes and publications	4,624	5,134
		293,257	83,216

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13 按性質劃分的支出 Expenses by nature

包括在行政及其他營運費用之內的支出分析如下：

Expenses included in administrative and other operating expenses are analysed as follows:

		2006	2005
核數師酬金	Auditors' remuneration		
- 年內支出	- charge for the year	40,000	27,500
- 上年撥備餘數	- overprovision in prior years	—	(180)
出售存貨成本	Cost of inventories sold	11,801	9,931
物業、機器及設備的折舊	Depreciation of property, plant and equipment		
- 由資本補助金支付(附註9)	- financed by capital subvention fund (Note 9)	15,392	123,458
- 由其他資金來源支付	- financed by other sources of funds	85,758	117,116
營業租約租金 — 土地及樓宇	Operating lease rentals in land and buildings	2,630,886	2,041,812
諮詢服務支出	Consultancy service charges	187,170	157,500
外訪	Overseas visits	274,546	535,701
推廣支出	Promotion expenses	664,754	809,140
僱員福利支出(附註14)	Employee benefit expense (Note 14)	26,331,281	29,617,570

14 僱員福利支出 Employee benefit expense

		2006	2005
薪酬	Salaries	19,796,914	22,140,232
約滿酬金及其他津貼	Gratuities and other allowances	6,036,670	7,167,890
強積金計劃供款	Contributions to MPF Scheme	464,742	497,795
未放取年假撥備	Provision for unutilised annual leave	32,955	(188,347)
		26,331,281	29,617,570

15 主要管理人員的報酬 Key management compensation

		2006	2005
薪酬及津貼	Salaries and allowances	6,709,262	8,548,812
其他福利	Other benefits	1,063,814	1,261,349
		7,773,076	9,810,161

16 所得稅支出 Income tax expense

個人資料私隱專員是政府補助機構，可根據《稅務條例》(第112章)豁免繳交稅務局的一切徵稅。

The Organisation is a government subvented body exempted from payment of all taxes administered by the Inland Revenue Department by virtue of the Inland Revenue Ordinance (Chapter 112).

個人資料私隱專員

(除另有註明外，所有金額均以港元為單位)

THE PRIVACY COMMISSIONER FOR PERSONAL DATA

(All amounts in Hong Kong dollars unless otherwise stated)

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

17 現金流量表附註

Notes to the cash flow statement

(a) 營運活動所得現金淨額

Net cash generated from operating activities

		2006	2005
年內盈餘	Surplus for the year	1,793,977	1,486,217
調整：	Adjustments for:		
- 折舊 (附註4)	- Depreciation (Note 4)	101,150	240,574
- 出售物業、機器及設備收益 (見以下附註)	- Gain on disposals of property, plant and equipment (see Note below)	—	(15,619)
- 利息收入 (附註12)	- Interest income (Note 12)	(217,033)	(4,782)
營運基金變動：	Changes in working capital:		
- 應收政府的約滿酬金補助款	- Gratuity subvention receivable from Government	1,460,291	1,033,574
- 其他應收款項、 按金及預付款項	- Other receivables, deposits and prepayments	(223,785)	15,522
- 存貨	- Inventories	11,800	9,931
- 應收政府的未放取年假撥款	- Unutilised annual leave subvention receivable from Government	(32,955)	188,347
- 未放取年假撥備	- Provision for unutilised annual leave	32,955	(188,347)
- 其他應付款項及應計費用	- Other payables and accruals	1,578,984	(100,912)
- 職員約滿酬金撥備	- Provision for staff gratuity	(784,507)	134,442
- 資本補助金	- Capital subvention fund	(224,083)	(196,606)
營運活動所得現金淨額	Net cash generated from operating activities	3,496,794	2,602,341

(b) 現金流量表中，出售物業、機器及設備所得款項包括：

In the cash flow statement, proceeds from disposals of property, plant and equipment comprise:

		2006	2005
帳面淨值	Net book amount	—	—
出售物業、機器及設備收益	Gain on disposals of property, plant and equipment	—	15,619
出售物業、機器及設備所得款項	Proceeds from disposals of property, plant and equipment	—	15,619

個人資料私隱專員

(除另有註明外，所有金額均以港元為單位)

THE PRIVACY COMMISSIONER FOR PERSONAL DATA

(All amounts in Hong Kong dollars unless otherwise stated)

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

18 承付款項 Commitments

- (a) 為物業、機器及設備承付的資金
Capital commitments for property, plant and equipment

		2006	2005
已簽合約但未撥備	Contracted but not provided for	—	171,500

- (b) 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，在土地及樓宇方面的未來最低租金付款總額如下：

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

		2006	2005
不超過一年	Not later than one year	1,691,950	2,326,334
一年以上至五年內	Later than one year and not later than five years	7,444,580	—
		9,136,530	2,326,334