



謹慎理財 與民交代
Prudent and accountable

財務報表 Financial Statements



財務報表

(截至二零零七年三月三十一日止年度)

Financial Statements

(For the year ended 31st March 2007)

獨立核數師報告

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(以下簡稱「我們」)已審核列載於第85至103頁個人資料私隱專員的財務報表，此等財務報表包括於二零零七年三月三十一日的資產負債表與截至該日止年度的收支結算表、資金變動報表及現金流量表，以及主要會計政策概要及其他附註解釋。

個人資料私隱專員就財務報表須承擔的責任

個人資料私隱專員須負責根據香港會計師公會頒布的香港財務報告準則編製及公平地列報該等財務報表。這責任包括設計、實施及維持與編製及公平地列報財務報表相關的內部控制，以使財務報表不存在由於欺詐或錯誤而導致的重大錯誤陳述；選擇和應用適當的會計政策；及按情況下作出合理的會計估計。

核數師的責任

我們的責任是根據我們的審核對該等財務報表作出意見，並根據雙方同意的條款僅向個人資料私隱專員報告，除此之外本報告別無其他目的。我們不會就本報告的內容向任何其他人士負上或承擔任何責任。

我們已根據香港會計師公會頒布的香港審計準則進行審核。這些準則要求我們遵守道德規範，並規劃及執行審核，以合理確定此等財務報表是否不存在任何重大錯誤陳述。

INDEPENDENT AUDITOR'S REPORT

INDEPENDENT AUDITOR'S 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 of The Privacy Commissioner For Personal Data (the "Organisation") set out on pages 85 to 103, which comprise the balance sheet as at 31st March 2007, and the statement of income and expenditure, statement of changes in funds and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory notes.

The Privacy Commissioner's responsibility for the financial statements

The Privacy Commissioner is responsible for the preparation and fair presentation of these financial statements in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants. This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit and to report our opinion solely to you 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.

We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement.

審核涉及執程序以獲取有關財務報表所載金額及披露資料的審核憑證。所選定的程序取決於核數師的判斷，包括評估由於欺詐或錯誤而導致財務報表存有重大錯誤陳述的風險。在評估該等風險時，核數師考慮與該機構編製及公平地列報財務報表相關的內部控制，以設計適當的審核程序，但並非為對其內部控制的效能發表意見。審核亦包括評價個人資料私隱專員所採用的會計政策的合適性及所作的會計估計的合理性，以及評價財務報表的整體列報方式。

我們相信，我們所獲得的審核憑證是充足和適當地為我們的審核意見提供基礎。

意見

我們認為，該等財務報表已根據香港財務報告準則真實而公平地反映個人資料私隱專員於二零零七年三月三十一日的事務狀況及截至該日止年度的盈餘和現金流量。

羅兵咸永道會計師事務所
香港執業會計師

香港，二零零七年十月十八日

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by The Privacy Commissioner, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements give a true and fair view of the state of affairs of the Organisation as at 31st March 2007 and of its surplus and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.

PricewaterhouseCoopers
Certified Public Accountants

Hong Kong, 18th October 2007

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	2007	2006
資產			
非流動資產			
物業、機器及設備	4	2,955,249	2,892,020
應收政府的約滿 酬金補助款	5	739,699	2,022,787
		3,694,948	4,914,807
流動資產			
存貨(按成本計)		75,571	206,086
應收政府的未放取 年假撥款		517,060	499,429
其他應收款項、 按金及預付款項	6	195,085	523,403
銀行結存及現金	7	10,909,321	10,386,171
		11,697,037	11,615,089
資產總額		15,391,985	16,529,896
資金			
一般儲備	8	6,431,866	6,196,928
收支結算表		—	—
資金總額		6,431,866	6,196,928
負債			
非流動負債			
職員約滿酬金撥備	9	1,590,348	1,172,414
資本補助金	10	3,593,875	3,664,876
		5,184,223	4,837,290
流動負債			
其他應付款項及應計費用	11	931,772	2,217,122
職員約滿酬金撥備	9	2,327,064	2,779,127
未放取年假撥備		517,060	499,429
		3,775,896	5,495,678
負債總額		8,960,119	10,332,968
資金及負債總額		15,391,985	16,529,896

吳斌

個人資料私隱專員

Woo Roderick Bun

Privacy Commissioner for Personal Data

第89至103頁的附註屬本財務報表的組成部分。

The notes on pages 89 to 103 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	
		2007	2006
收入	Income		
政府補助金	Government subventions	12	34,073,146
銀行利息	Bank interest		34,763,375
講座收費	Seminar fees		217,033
錄影帶及刊物銷售	Sales of video tapes and publications		71,600
			92,884
			34,595,043
			35,056,632
支出	Expenditure		
核數師酬金	Auditor's remuneration		45,000
行政費用	Administrative expense		639,569
出售存貨成本	Cost of inventories sold		5,874
物業、機器及設備 的折舊	Depreciation of property, plant and equipment		
- 由其他資金來源支付	- financed by other sources of funds		1,017,763
- 由資本補助金支付	- financed by capital subvention fund		32,464
僱員福利支出	Employee benefit expense	13	26,874,490
存貨註銷	Inventories written off		124,641
辦公室的營業租約 租金	Operating lease rentals in respect of office premises		1,974,989
外訪支出	Overseas visits		203,693
私隱政策研究項目支出	Privacy policy research service expenses		1,322
編撰法律參考書籍	Legal reference		7,215
宣傳推廣支出	Promotion expense		816,225
其他營運費用	Other operating expenses		2,616,860
			34,360,105
			33,262,655
年內盈餘	Surplus for the year		234,938
			1,793,977

第 89 至 103 頁的附註屬本財務報表的組成部分。

The notes on pages 89 to 103 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)

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 8) (Note 8)	總計 Total
於二零零五年四月一日	At 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及 四月一日	At 31st March and 1st April 2006	—	6,196,928	6,196,928
年內盈餘	Surplus for the year	234,938	—	234,938
調撥	Transfers	(234,938)	234,938	—
於二零零七年三月三十一日	At 31st March 2007	—	6,431,866	6,431,866

第 89 至 103 頁的附註屬本財務報表的組成部分。

The notes on pages 89 to 103 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	
			2007
			2006
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	16	1,282,643
			3,496,794
投資活動的現金 流量	Cash flows from investing activities		
利息收入	Interest received		353,963
			217,033
購置物業、機器及 設備	Purchases of property, plant and equipment	4	(1,113,456)
			(2,993,165)
投資活動所用現金淨額	Net cash used in investing activities		(759,493)
			(2,776,132)
現金及現金等值的 增加淨額	Net increase in cash and cash equivalents		523,150
			720,662
年初的現金及現金 等值	Cash and cash equivalents at beginning of the year		10,386,171
			9,665,509
年底的現金及現金 等值	Cash and cash equivalents at end of the year	7	10,909,321
			10,386,171

第89至103頁的附註屬本財務報表的組成部分。

The notes on pages 89 to 103 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2007年10月18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

本財務報表是依據香港財務報告準則及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，需要作出若干關鍵的會計估計。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。

仍未生效及未獲提早採納的準則及現有準則的修訂

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 the Privacy Commissioner on 18th October 2007.

2 Summary of significant accounting policies

The principal accounting policies adopted 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") and 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.

Standard and amendment to an existing standard that are not yet effective and have not been early adopted by the Organisation

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)

下述與個人資料私隱專員相關並於二零零七年四月一日開始的會計期間屬強制性的準則及修訂已經頒布，但個人資料私隱專員並未提早採納：

香港財務報告準則第7號「金融工具：披露」及香港會計準則第1號的補充修訂「財務報表之呈列 — 資本披露」

香港財務報告準則第7號載有新披露規定，以增加金融工具的資料。這項規定要求披露金融工具產生的風險的質量及數量資料，包括指明至少須披露有關信貸風險、流動性風險及市場風險的資料，當中包括就市場風險作出的敏感度分析。香港會計準則第1號的修訂須包括披露實體的資金水平，以及其管理資金方法。個人資料私隱專員已評估香港財務報告準則第7號及香港會計準則第1號修訂的影響，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 外幣換算

(a) 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 Summary of significant accounting policies (continued)

2.1 Basis of preparation (continued)

The following standard and amendment have been published that are relevant and mandatory for the Organisation's accounting period commencing from 1st April 2007 but which the Organisation has not early adopted:

HKFRS 7, Financial instruments: Disclosures, and the complementary Amendment to Hong Kong Accounting Standard ("HKAS") 1, Presentation of Financial Statements – Capital Disclosures

HKFRS 7 introduces new disclosures to improve the information about financial instruments. It requires the disclosure of qualitative and quantitative information about exposure to risks arising from financial instruments, including specified minimum disclosures about credit risk, liquidity risk and market risk, including sensitivity analysis to market risk. The amendment to HKAS 1 introduces disclosures about the level of an entity's capital and how it manages capital. The Organisation has assessed the impact of HKFRS 7 and the amendment to HKAS 1 and concluded that there is no significant impact on the financial statements other than certain additional disclosures.

2.2 Foreign currency translation

(a) Functional and presentation currency

Items included in the financial statements of the Organisation 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.

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)

2.2 外幣換算 (續)

(b) 交易及結餘

外幣交易按交易當日的匯率換算為功能貨幣。因該等交易結算及按年終匯率換算以外幣計值的貨幣資產及負債所產生的外匯損益，均於收支結算表中確認。

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。

僅在與該項目相關的未來經濟效益頗有可能歸於個人資料私隱專員，並能可靠地計算出項目成本的情況下，其後成本才會包括在資產的帳面值或確認為獨立資產（視適用情況而定）。所有其他維修及保養開支於其產生的財政期間計入收支結算表中。

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，以直線法將成本分攤至剩餘價值計算：

汽車	3 年
電腦及軟件	3 年
辦公室設備	5 年
家具及固定裝置	5 年

2 Summary of significant accounting policies (continued)

2.2 Foreign currency translation (continued)

(b) Transactions and balances

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statement of income and expenditure.

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.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Organisation and the cost of the item can be measured reliably. All other repairs and maintenance are charged in the statement of income and expenditure during the financial period in which they are incurred.

Depreciation of leasehold improvements is calculated to write off their costs 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 their costs 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

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)**2.3 物業、機器及設備 (續)**

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。

如資產的帳面值高於估計的可收回金額，資產的帳面值會立即撇減至可收回金額(附註 2.4)。

出售之盈虧是透過比較銷售所得款項與帳面值而釐定，並於收支結算表中確認。

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。出現減值的資產於每個報告日期檢討減值撥回的可能性。

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 Summary of significant accounting policies (continued)**2.3 Property, plant and equipment (continued)**

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

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount (Note 2.4).

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount and are recognised in the statement of income and expenditure.

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). Assets that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

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.

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2 重要會計政策概要 (續)

2 Summary of significant accounting policies (continued)

2.6 其他應收款項

2.6 Other receivables

其他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，則會對其他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原來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。

Other 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 other 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 original effective interest rate. The amount of the provision is recognised in the statement of income and expenditure.

2.7 現金及現金等值

2.7 Cash and cash equivalents

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。

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

2.8 其他應付款項

2.8 Other payables

其他應付款項最初按公平值確認，其後則採用實際利率法按攤銷成本計算。

Other payables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method.

2.9 僱員福利

2.9 Employee benefits

(a) 僱員可享有的假期及約滿酬金

(a) Employee leave and gratuity entitlements

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年結日止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。

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 year end date.

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。

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 Summary of significant accounting policies (continued)

2.9 僱員福利 (續)

2.9 Employee benefits (continued)

(b) 退休金責任

(b) 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。個人資料私隱專員於供款後，便再沒有其他付款的責任。該等供款於到期時確認為僱員福利支出。預付供款於有現金退回或未來付款減少時，確認為資產。

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

2.10 撥備

2.10 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，而較可能需要有資源流出以償付責任，以及金額已經可靠估計時，須作撥備確認。未來的營運損失不會作撥備確認。

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 the amount has been reliably estimated. Provisions are not recognised for future operating losses.

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。

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.

2.11 收入確認

2.11 Income recognition

(a) 政府補助金

(a) Government subventions

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。

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.

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2 重要會計政策概要 (續)

2.11 收入確認 (續)

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。

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，並按有關資產的預計年限，以直線法記入收支結算表內。

(b) 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。

(c) 講座收費收入

講座收費收入按應計制確認。

(d) 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，以及有關應收款項可合理地確定收到時確認。

2.12 營業租約

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法支銷。

2 Summary of significant accounting policies (continued)

2.11 Income recognition (continued)

Government subventions relating to specific projects are included in the capital subvention fund and are deferred and recognised in the statement of income and expenditure over the period necessary to match them with the costs that 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 on a straight-line basis over the expected lives of the related assets.

(b) Bank interest income

Bank interest income is recognised on a time proportion basis using the effective interest method.

(c) Seminar fee income

Seminar fee income is recognised on an accruals basis.

(d) 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 assured.

2.12 Operating leases

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 any incentives received from the lessor) are charged to the statement of income and expenditure on a straight-line basis over the period of the lease.

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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。個人資料私隱專員為全面的風險管理訂定書面原則，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、信貸風險及流動性風險。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。因此，個人資料私隱專員的收入和營運現金流量大致上不受市場利率波動的影響，而面對現金流量及公平值利率的風險亦較低。

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. Accordingly, the Organisation's income and operating cash flows are substantially independent of changes in market interest rates and the exposure to cash flow and fair value interest rate risk are low.

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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
於二零零五年 四月一日	At 1st April 2005						
成本	Cost	306,789	3,691,518	959,975	625,376	2,513,380	8,097,038
累積折舊	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	Disposals						
- 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
累積折舊	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
截至二零零七年 三月三十一日止 年度	Year ended 31st March 2007						
期初帳面淨值	Opening net book amount	1	192,412	140,085	220,626	2,338,896	2,892,020
增加	Additions	—	165,374	209,765	217,348	520,969	1,113,456
出售	Disposals						
- 成本	- cost	—	—	(4,400)	(49,995)	—	(54,395)
- 累積折舊	- accumulated depreciation	—	—	4,400	49,995	—	54,395
折舊	Depreciation	—	(95,757)	(42,286)	(54,390)	(857,794)	(1,050,227)
期末帳面 淨值	Closing net book amount	1	262,029	307,564	383,584	2,002,071	2,955,249
於二零零七年 三月三十一日	At 31st March 2007						
成本	Cost	306,789	3,905,336	1,219,006	905,940	2,926,691	9,263,762
累積折舊	Accumulated depreciation	(306,788)	(3,643,307)	(911,442)	(522,356)	(924,620)	(6,308,513)
帳面淨值	Net book amount	1	262,029	307,564	383,584	2,002,071	2,955,249

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

		2007	2006
於四月一日	At 1st April	2,022,787	3,483,078
年內確認的補助金	Subventions recognised for the year	2,575,514	3,067,337
沒收款	Forfeiture	(92,602)	(100,628)
已收政府的約滿酬金補助款	Gratuity subvention received from Government	(3,766,000)	(4,427,000)
於三月三十一日	At 31st March	739,699	2,022,787

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

		2007	2006
其他應收款項	Other receivables	23,041	39,051
按金及預付款項	Deposits and prepayments	172,044	484,352
		195,085	523,403

其他應收款項及按金的帳面值與其公平值相約。

The carrying amounts of other receivables and deposits approximate their fair values.

7 銀行結存及現金 Bank balances and cash

		2007	2006
銀行結存及現金	Bank balances and cash	2,909,321	2,386,171
短期銀行存款	Short-term bank deposits	8,000,000	8,000,000
		10,909,321	10,386,171

短期銀行存款的實際年利率為2.90厘(二零零六年：3.04厘)；此等存款的平均到期日為92天(二零零六年：41天)。

The effective interest rate on short-term bank deposits is 2.90% (2006: 3.04%); these deposits have an average maturity of 92 days (2006: 41 days).

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8 一般儲備
General reserve

		2007	2006
於四月一日	At 1st April	6,196,928	4,402,951
由收支結算表撥入	Transferred from statement of income and expenditure	234,938	1,793,977
於三月三十一日	At 31st March	6,431,866	6,196,928

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.

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

		2007	2006
於四月一日	At 1st April	3,951,541	4,736,048
已作出的撥備	Provisions made	2,575,514	3,067,337
未動用款項撥回	Unused amounts reversed	(92,602)	(100,628)
年內支付的數額	Amount paid during the year	(2,517,041)	(3,751,216)
於三月三十一日	At 31st March	3,917,412	3,951,541
減：流動部分	Less: current portion	(2,327,064)	(2,779,127)
非流動部分	Non-current portion	1,590,348	1,172,414

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.

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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 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
於二零零五年 四月一日	At 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:					
- 折舊支出	- Depreciation expense	(15,392)	—	—	—	(15,392)
- 其他費用	- Other costs	—	—	—	(208,691)	(208,691)
小計	Subtotal	(15,392)	—	—	(208,691)	(224,083)
於二零零六年 三月三十一日及 四月一日	At 31st March and 1st April 2006	3,615,228	30,000	18,326	1,322	3,664,876
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:					
- 折舊支出	- Depreciation expense	(32,464)	—	—	—	(32,464)
- 其他費用	- Other costs	—	—	(7,215)	(1,322)	(8,537)
小計	Subtotal	(32,464)	—	(7,215)	(1,322)	(41,001)
退還補助金盈餘	Surplus subvention paid back	—	(30,000)	—	—	(30,000)
於二零零七年 三月三十一日	At 31st March 2007	3,582,764	—	11,111	—	3,593,875

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

		2007	2006
其他應付款項	Other payables	250,502	1,491,404
應計費用	Accruals	681,270	725,718
		931,772	2,217,122

其他應付款項的帳面值與其公平值相約。
The carrying amount of other payables approximates to its fair value.

12 政府補助金
Government subventions

		2007	2006
經常性	Recurrent	31,439,000	31,439,000
約滿酬金(附註5)	Gratuity (Note 5)	2,575,514	3,067,337
資本補助金(附註10)	Capital subvention fund (Note 10)	41,001	224,083
未放取的年假	Unutilised annual leave	17,631	32,955
		34,073,146	34,763,375

13 僱員福利支出
Employee benefit expense

		2007	2006
薪酬	Salaries	20,762,541	19,796,914
約滿酬金及其他津貼	Gratuities and other allowances	5,584,281	6,036,670
強積金計劃供款	Contributions to MPF Scheme	510,037	464,742
未放取年假撥備	Provision for unutilised annual leave	17,631	32,955
		26,874,490	26,331,281

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

14 主要管理人員的報酬

Key management compensation

		2007	2006
短期僱員福利	Short-term employee benefits	6,841,543	6,709,262
離職後福利	Post-employment benefits	1,146,447	1,063,814
		7,987,990	7,773,076

15 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).

16 營運所得現金淨額

Net cash generated from operations

		2007	2006
年內盈餘	Surplus for the year	234,938	1,793,977
調整：	Adjustments for:		
- 折舊支出	- Depreciation expense	1,050,227	101,150
- 利息收入	- Interest income	(353,963)	(217,033)
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	1,283,088	1,460,291
- 存貨	- Inventories	130,515	11,800
- 應收政府的未放取年假撥款	- Unutilised annual leave subvention receivable from Government	(17,631)	(32,955)
- 其他應收款項、按金及預付款項	- Other receivables, deposits and prepayments	328,318	(223,785)
- 職員約滿酬金撥備	- Provision for staff gratuity	(34,129)	(784,507)
- 資本補助金	- Capital subvention fund	(71,001)	(224,083)
- 其他應付款項及應計費用	- Other payables and accruals	(1,285,350)	1,578,984
- 未放取年假撥備	- Provision for unutilised annual leave	17,631	32,955
營運所得現金淨額	Net cash generated from operations	1,282,643	3,496,794

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 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，在辦公室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 office premises as follows:

		2007	2006
不超過一年	No later than one year	2,513,940	1,691,950
一年以上至五年內	Later than one year and no later than five years	6,260,540	7,444,580
		8,774,480	9,136,530