

Financial Statements

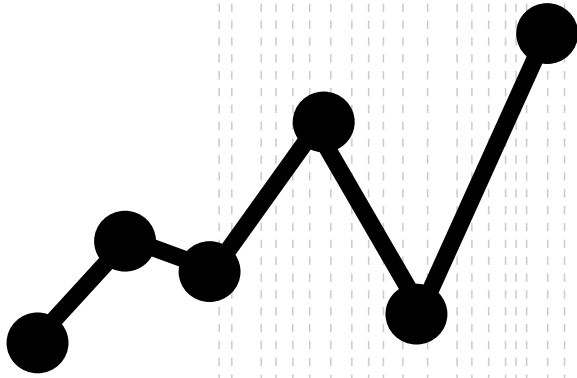
財務報表

問責及具透明度

每年度公佈的財務報表顯示公署是本問責及具透明度的原則理財。我們保持高水平的企業管治，善用資源，以符合經濟、效率及效益。

Accountability and Transparency

The publication of our annual financial statements is a manifestation of the accountability and transparency which are the foundation of our financial management. We maintain high standards of corporate governance and maximise the utilisation of resources to achieve economy, efficiency and effectiveness.



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148至167頁個人資料私隱專員的財務報表，此財務報表包括於2015年3月31日的財務狀況表與截至該日止年度的全面收益表、資金變動表及現金流量表，以及主要會計政策概要及其他附註解釋資料。

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》編製財務報表，以令財務報表作出真實而公平的反映，及落實其認為編製財務報表所必要的內部控制，以使財務報表不存在由於欺詐或錯誤而導致的重大錯誤陳述。

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。該等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。

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財務報表以作出真實而公平的反映相關的內部控制，以設計適當的審核程序，但目的並非為對其內部控制的有效性發表意見。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作出會計估計的合理性，以及評價財務報表的整體列報方式。

INDEPENDENT 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 of The Privacy Commissioner for Personal Data (the "PCPD") set out on pages 148 to 167, which comprise the statement of financial position as at 31 March 2015, and the statement of comprehensive income, statement of changes in funds and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

The Privacy Commissioner's responsibility for the financial statements

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

Auditors' 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 about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 auditors consider internal control relevant to the entity's preparation of financial statements that give a true and fair view 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 control. 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.

我們相信，我們所獲得的審核憑證能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2015年3月31日的事務狀況及截至該日止年度的盈餘及現金流量。

國衛會計師事務所有限公司
香港執業會計師

許振強
執業證書號碼：P05447

香港 2015年5月26日

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 PCPD as at 31 March 2015, and of its surplus and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.

HLB Hodgson Impey Cheng Limited
Certified Public Accountants

Hui Chun Keung, David
Practising Certificate Number: P05447

Hong Kong, 26 May 2015

全面收益表 STATEMENT OF COMPREHENSIVE INCOME

截至2015年3月31日止年度(以港元計算) For the year ended 31 March 2015 (in HK dollars)

	附註 Notes	2015	2014
收入	Income		
政府補助金	Government subventions 5	73,035,445	66,583,403
銀行利息	Bank interest	204,902	221,238
講座收費	Seminar fees	1,275,400	1,517,475
會員費	Membership fees	116,100	117,000
光碟及刊物銷售	Sales of compact discs and publications	2,450	1,060
會議收入	Conference income	–	220,560
出售物業、機器及設備的收益	Gain on disposal of property, plant and equipment	12,450	–
雜項收入	Miscellaneous income	22,927	5,657
		74,669,674	68,666,393
支出	Expenditure		
核數師酬金	Auditors' remuneration	60,000	60,000
行政費用	Administrative expenses	1,520,754	1,661,172
顧問服務	Consultancy services	373,750	1,113,400
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 9	384,567	267,637
• 由資本補助金支付	• financed by capital subvention fund 9	471,445	561,690
僱員福利支出	Employee benefit expenses 6	57,935,251	51,931,903
辦公室的營運租賃租金	Operating lease rentals in respect of office premises	7,285,386	6,017,706
海外訪問 / 會議支出	Overseas visit / conference	230,055	231,694
宣傳推廣及教育支出	Promotion and education expenses	2,521,855	2,769,481
法律協助計劃	Legal assistance scheme	19,106	54,383
其他營運費用	Other operating expenses	3,747,892	2,713,813
		74,550,061	67,382,879
年內盈餘及全面收益總額	Surplus and total comprehensive income for the year	119,613	1,283,514

附註屬本財務報表的組成部分。

The accompanying notes form an integral part of these financial statements.

財務狀況表 STATEMENT OF FINANCIAL POSITION

於2015年3月31日(以港元計算) At 31 March 2015 (in HK dollars)

	附註 Notes	2015	2014
資產	Assets		
非流動資產	Non-current assets		
物業、機器及設備	Property, plant and equipment 9	1,042,688	1,371,028
流動資產	Current assets		
存貨	Inventories 11	15,800	15,800
其他應收款項、按金及預付款項	Other receivables, deposits and prepayments	384,612	259,055
銀行結存及現金	Bank balances and cash 12	29,120,708	23,847,767
		29,521,120	24,122,622
資產總額	Total assets	30,563,808	25,493,650
資金	Funds		
一般儲備	General reserve 13	13,389,171	13,269,558
負債	Liabilities		
非流動負債	Non-current liabilities		
政府的約滿酬金補助款	Government subvention for gratuity 14	3,560,974	3,623,715
職員約滿酬金撥備	Provision for staff gratuity 15	370,902	1,481,611
資本補助金	Capital subvention fund 16	392,237	498,162
預收政府補助金	Government subvention received in advance 17	-	1,166,960
		4,324,113	6,770,448
流動負債	Current liabilities		
其他應付款項及應計費用	Other payables and accruals	1,237,420	676,159
職員約滿酬金撥備	Provision for staff gratuity 15	4,495,413	1,583,140
未放取年假撥備	Provision for unutilised annual leave	1,293,800	1,100,155
預收政府補助金	Government subvention received in advance 17	4,273,891	2,094,190
預收政府費用	Government fee received in advance 18	1,550,000	-
		12,850,524	5,453,644
負債總額	Total liabilities	17,174,637	12,224,092
資金及負債總額	Total funds and liabilities	30,563,808	25,493,650

本財務報表已於2015年5月26日獲個人資料私隱專員批准及授權刊發。

The financial statements were approved and authorised for issue by the Privacy Commissioner on 26 May 2015.

蔣任宏

個人資料私隱專員

Allan CHIANG

Privacy Commissioner for Personal Data

附註屬本財務報表的組成部分。

The accompanying notes form an integral part of these financial statements.

資金變動表 STATEMENT OF CHANGES IN FUNDS

截至2015年3月31日止年度(以港元計算) For the year ended 31 March 2015 (in HK dollars)

		全面收益表 Statement of comprehensive income	一般儲備 General reserve (附註 Note 13)	資金總計 Total funds
於2013年4月1日	At 1 April 2013	–	15,118,044	15,118,044
年內盈餘及全面 收益總額	Surplus and total comprehensive income for the year	1,283,514	–	1,283,514
調撥	Transfer	(1,283,514)	1,283,514	–
政府收回上年盈餘	Previous year's surplus recovered by Government	–	(3,132,000)	(3,132,000)
於2014年3月31日及 2014年4月1日	At 31 March 2014 and 1 April 2014	–	13,269,558	13,269,558
年內盈餘及全面 收益總額	Surplus and total comprehensive income for the year	119,613	–	119,613
調撥	Transfer	(119,613)	119,613	–
於2015年3月31日	At 31 March 2015	–	13,389,171	13,389,171

附註屬本財務報表的組成部分。

The accompanying notes form an integral part of these financial statements.

現金流量表 STATEMENT OF CASH FLOWS

截至2015年3月31日止年度(以港元計算) For the year ended 31 March 2015 (in HK dollars)

	附註 Notes	2015	2014
營運活動的現金流量	Cash flows from operating activities		
年內盈餘	Surplus for the year	119,613	1,283,514
調整：	Adjustments for:		
• 折舊支出	• Depreciation expense	856,012	829,327
• 出售物業、機器及設備的收益	• Gain on disposal of property, plant and equipment	(12,450)	–
• 利息收入	• Interest income	(204,902)	(221,238)
• 政府收回上年盈餘	• Previous year's surplus recovered by Government	–	(3,132,000)
營運資本變動：	Changes in working capital:		
• 其他應收款項、按金及預付款項	• Other receivables, deposits and prepayments	(95,031)	98,734
• 政府的約滿酬金補助款	• Government subvention for gratuity	(62,741)	(84,463)
• 職員約滿酬金撥備	• Provision for staff gratuity	1,801,564	(1,115,571)
• 資本補助金	• Capital subvention fund	(105,925)	(5,086,404)
• 其他應付款項及應計費用	• Other payables and accruals	561,261	(1,343,344)
• 未放取年假撥備	• Provision for unutilised annual leave	193,645	(25,570)
• 預收政府補助金	• Government subvention received in advance	1,012,741	1,855,900
• 預收政府費用	• Government fee received in advance	1,550,000	–
營運活動所得(所用)現金淨額	Net cash generated from / (used in) operating activities	5,613,787	(6,941,115)
投資活動的現金流量	Cash flows from investing activities		
收取利息	Interest received	174,376	163,221
三個月以上之短期銀行存款增加	Increase in short-term bank deposits with maturity more than three months	12,521,898	(13,210,301)
購置物業、機器及設備的付款	Payments for property, plant and equipment	(515,222)	(503,847)
投資活動所得(所用)現金淨額	Net cash generated from / (used in) investing activities	12,181,052	(13,550,927)
現金及現金等值的增加(減少)淨額	Net increase / (decrease) in cash and cash equivalents	17,794,839	(20,492,042)
年初的現金及現金等值	Cash and cash equivalents at beginning of the year	2,158,562	22,650,604
年底的現金及現金等值	Cash and cash equivalents at end of the year	19,953,401	2,158,562
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	Bank balances and cash	12 29,120,708	23,847,767
三個月以上之短期銀行存款	Short-term bank deposits with maturity more than three months	(9,167,307)	(21,689,205)
年底的現金及現金等值	Cash and cash equivalents at end of the year	19,953,401	2,158,562

附註屬本財務報表的組成部分。

The accompanying notes form an integral part of these financial statements.

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

截至2015年3月31日止年度(以港元計算) For the year ended 31 March 2015 (in HK dollars)

1. 一般資料

個人資料私隱專員是根據1995年8月3日制定的《個人資料(私隱)條例》而於香港設立的單一法團，目的是要在個人資料方面保障個人的私隱，並就附帶及相關事宜訂定條文。註冊辦事處地址為香港灣仔皇后大道東248號陽光中心12樓。

本財務報表的金額是以港元呈列，而港元同樣是個人資料私隱專員的功能貨幣。

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

個人資料私隱專員的財務報表是依據香港會計師公會頒布的《香港財務報告準則》編製。除下述會計政策另有指定外，本財務報表是以歷史成本常規法編製。

遵照《香港財務報告準則》編製本財務報表時，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。本財務報表所涉及的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於附註4披露。

香港會計師公會頒布了多項《香港財務報告準則》的修訂，這些修訂在個人資料私隱專員的本會計期間首次生效。採納這些《香港財務報告準則》的修訂對個人資料私隱專員在本財務報表所應用的會計政策無重大變更。

截至本財務報表刊發日，香港會計師公會頒布了多項截至2015年3月31日止的年度尚未生效，亦沒有在本財務報表採用之修訂及新準則。

1. GENERAL INFORMATION

The Privacy Commissioner for Personal Data (the "PCPD") is a corporation sole established in Hong Kong under the Personal Data (Privacy) Ordinance 1995 enacted on 3 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 address of its registered office is 12/F, Sunlight Tower, 248 Queen's Road East, Wanchai, Hong Kong.

These financial statements are presented in Hong Kong dollars ("HK\$"), which is the same as the functional currency of the PCPD.

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 of the PCPD have been prepared in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"). The financial statements have been prepared under the historical cost convention except as otherwise stated in the accounting policies set out below.

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

The HKICPA has issued several amendments to HKFRSs that are first effective for the current accounting period of the PCPD. The adoption of these amendments to HKFRSs did not result in significant changes to the PCPD's accounting policies applied in these financial statements for the years presented.

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments and new standards which are not yet effective for the year ended 31 March 2015 and which have not been adopted in these financial statements.

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

截至2015年3月31日止年度(以港元計算) For the year ended 31 March 2015 (in HK dollars)

2. 重要會計政策概要(續)

2.1 編製基礎(續)

個人資料私隱專員尚未詳細分析這些修訂及新準則的影響，但在完成詳細檢討之前，仍未能確定這些修訂及新準則會否對未來的財務報表有重大影響。

2.2 物業、機器及設備

物業、機器及設備按歷史成本扣除累積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

資產的剩餘價值及可用年期在每個報告期末進行檢討，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2.3)。

出售之盈虧是透過比較銷售所得款項與帳面值而釐定，並於全面收益表中確認。

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2.1 Basis of preparation (continued)

The PCPD has not yet performed a detailed analysis of the impact of these amendments and new standards and is not yet in a position to state whether these amendments and new standards would have significant impact on the future financial statements until a detailed review has been completed.

2.2 Property, plant and equipment

Property, plant and equipment are stated at historical cost less accumulated 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 costs less accumulated depreciation and impairment losses over the periods of the leases or their expected useful lives to the PCPD, 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 vehicle	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 the end of each reporting period.

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 2.3).

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

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

截至2015年3月31日止年度(以港元計算) For the year ended 31 March 2015 (in HK dollars)

2. 重要會計政策(續)

2.3 非金融資產減值

當發生事情或情況變動，顯示帳面值未必能收回時，資產會就減值進行檢討。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)為減值評估時，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。出現減值的非金融資產於每個報告日期檢討減值撥回的可能性。

2.4 金融資產

2.4.1 分類

個人資料私隱專員將其金融資產分為貸款及應收款項。分類視乎取得有關金融資產的目的而定，個人資料私隱專員會於首次確認金融資產時釐定其所屬類別。

貸款及應收款項

貸款及應收款項是指具有固定或可以確定付款額，但在活躍市場沒有報價的非衍生金融資產。這些資產會列入流動資產內，惟於報告期末十二個月以後結算或預算結算的資產，則列作非流動資產。個人資料私隱專員的貸款及應收款項包括財務狀況表中的其他應收款項及按金和銀行結存及現金。

2.4.2 確認和計量

按慣例買賣金融資產是於交易(即個人資料私隱專員承諾買賣資產的日期)入帳。所有非按公平值列入溢利或虧損之金融資產的投資最初按公平值加交易成本確認。當從投資所得的現金流入之權利已過或已轉讓，而個人資料私隱專員已將擁有權的所有風險和回報實際轉讓時，金融資產即終止確認。貸款及應收款項其後以實際利率法按攤銷成本列帳。

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2.3 Impairment of non-financial assets

Assets 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 of disposal 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). Non-financial assets that suffered an impairment are reviewed for possible reversal of the impairment at each reporting date.

2.4 Financial assets

2.4.1 Classification

The PCPD classifies its financial assets in the category of loans and receivables. The classification depends on the purpose for which the financial assets were acquired. The PCPD determines the classification of its financial assets at initial recognition.

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for the amounts that are settled or expected to be settled more than 12 months after the end of the reporting period. These are classified as non-current assets. The PCPD's loans and receivables comprise other receivables and deposits and bank balances and cash in the statement of financial position.

2.4.2 Recognition and measurement

Regular way purchases and sales of financial assets are recognised on the trade-date – the date on which the PCPD commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets are derecognised when the rights to receive cash flows from the investments have expired or have been transferred and the PCPD has transferred substantially all risks and rewards of ownership. Loans and receivables are subsequently carried at amortised cost using the effective interest method.

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截至2015年3月31日止年度(以港元計算) For the year ended 31 March 2015 (in HK dollars)

2. 重要會計政策概要(續)

2.5 金融資產減值

按攤銷成本列帳的資產

個人資料私隱專員會於每個報告期末評估是否存在客觀證據證明某項金融資產或一組金融資產出現減值。惟當有客觀證據證明於首次確認資產後發生一宗或多宗事件導致減值出現(「虧損事件」)，而該宗(或該等)虧損事件對該項或該組金融資產之估計未來現金流量構成可合理估計的影響，有關的金融資產才算出現減值及產生減值虧損。

減值證據可包括債務人或一組債務人出現重大財政困難、逾期支付或拖欠利息或本金、可能破產或進行其他財務重組，以及有明顯的資料顯示估計之未來現金流量出現可計算的跌幅，例如欠款變動或與拖欠相關聯的經濟狀況。

貸款及應收款的虧損金額是以資產的帳面值與按金融資產原來的實際利率折算估計之未來現金流量(不包括未產生的日後信貸虧損)所得的現值兩者間之差額計量。資產的帳面值被銷減，虧損金額則於全面收益表內確認。倘貸款或持至到期投資按浮動利率計息，計量任何減值虧損之折現率則為合約下釐定的即期實際利率。作為可行的權宜之計，個人資料私隱專員可按某工具可觀察得到之市價為公平值之基礎計算其減值。

如於繼後期間，減值虧損金額減少，同時客觀地與減值獲確認後發生的事項相關(例如債務人的信貸評級改善)，則將過往確認的減值虧損撥回，於全面收益表中確認。

2.6 存貨

存貨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釐定。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)

2.5 Impairment of financial assets

Assets carried at amortised cost

The PCPD assesses at the end of each reporting period whether there is objective evidence that a financial asset or group of financial assets is impaired. A financial asset or a group of financial assets is impaired and impairment losses are incurred only if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a "loss event") and that loss event (or events) has an impact on the estimated future cash flows of the financial asset or group of financial assets that can be reliably estimated.

Evidence of impairment may include indications that the debtors or group of debtors is experiencing significant financial difficulty, default or delinquency in interest or principal payments, the probability that they will enter bankruptcy or other financial reorganisation, and where observable data indicate that there is a measurable decrease in the estimated future cash flows, such as changes in arrears or economic conditions that correlate with defaults.

For loans and receivables category, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced and the amount of the loss is recognised in the statement of comprehensive income. If a loan or held-to-maturity investment has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract. As a practical expedient, the PCPD may measure impairment on the basis of an instrument's fair value using an observable market price.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised (such as an improvement in the debtor's credit rating), the reversal of the previously recognised impairment loss is recognised in the statement of comprehensive income.

2.6 Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined using the first-in, first-out method. Net realisable value is the estimated selling price in the ordinary course of operations, less applicable variable selling expenses.

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截至2015年3月31日止年度(以港元計算) For the year ended 31 March 2015 (in HK dollars)

2. 重要會計政策(續)

2.7 其他應收款項

如其他應收款項預期將在一年或一年以內收回(或如屬更長期間,則在個人資料私隱專員的正常營運週期內),則分類為流動資產。否則,則呈列為非流動資產。

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。

2.8 現金及現金等值

在現金流量表中,現金及現金等值包括手頭現金、銀行通知存款和原本到期日在三個月內的短期高流動性投資。

2.9 其他應付款項

如其他應付款項的付款到期日在一年或一年以內(或如屬更長期間,則在個人資料私隱專員的正常營運週期內),則分類為流動負債。否則,則呈列為非流動負債。

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。

2.10 僱員福利

- (a) 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年結日止所提供的服務而在年假及約滿酬金方面預計引致的責任作出撥備。

僱員可享用的病假及分娩假或侍產假不作確認,直至僱員放取該等假期時才予以確認。

- (b) 退休金責任
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。預付供款按照現金退款或可扣未來供款而確認為資產。

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2.7 Other receivables

If collection of other receivables is expected in one year or less (or in the normal operating cycle of the PCPD if longer), they are classified as current assets. If not, they are presented as non-current assets.

Other receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment.

2.8 Cash and cash equivalents

In the statement of cash flows, cash and cash equivalents include cash in hand, deposits held at call with banks and other short-term highly liquid investments with original maturities of three months or less.

2.9 Other payables

Other payables are classified as current liabilities if payment is due within one year or less (or in the normal operating cycle of the PCPD if longer). If not, they are presented as non-current liabilities.

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

2.10 Employee benefits

- (a) 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 year-end date.

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

- (b) Pension obligations
The PCPD 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 PCPD 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.

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2. 重要會計政策概要(續)

2.11 撥備

個人資料私隱專員因過往事件而須履行法律或推定責任，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。未來的營運損失不會作撥備。

如有多項類似責任，償付責任而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，仍須作出撥備。

2.12 收入確認

(a) 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。

與指定計劃方案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產生時，才在全面收益表內確認。

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，以直線法記入全面收益表內。

用於彌補個人資料私隱專員已產生支出的政府補助金，會在支出產生的期間有系統地在全面收益表確認為收入。

(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) 講座和會議收費及會員費收入

講座和會議收費及會員費收入按應計制確認。

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2.11 Provisions

Provisions are recognised when the PCPD has a present legal or constructive obligation 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.

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.

2.12 Income recognition

(a) Government subventions

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

Government subventions relating to specific projects are included in the capital subvention fund and are deferred and recognised in the statement of comprehensive income 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 comprehensive income on a straight-line basis over the expected lives of the related assets.

Government subventions that compensate the PCPD for expenses incurred are recognised as income in the statement of comprehensive income on a systematic basis in the same periods in which the expenses are incurred.

(b) Bank interest income

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

(c) Seminar, conference and membership fees income

Seminar, conference and membership fees income are recognised on an accrual basis.

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2. 重要會計政策概要(續)

2.12 收入確(續)

- (d) 光碟及刊物銷售
光碟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。

2.13 營運租賃

擁有權的大部分風險及得益由出租人保留的租約屬於營運租賃。根據營運租賃繳付的款額(扣除自出租人收取的任何獎勵後)，均按租賃期在全面收益表中以直線法支銷。

3. 財務風險管理

3.1 財務風險因素

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核准的政策進行。財務部識別及評估財務風險，並為全面的風險管理提供程序指引。

個人資料私隱專員的活動不會承受外匯風險、信貸風險及流動資金風險。關於利率風險，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，而涉及的現金流量及公平值利率的風險亦較低。

- (a) 信貸風險
個人資料私隱專員並無信貸風險相當集中的情況。有關個人資料私隱專員金融資產的最高信貸風險程度為財務狀況表內現金及現金等值和其他應收款項及按金的帳面值。

關於銀行現金存款，財務部主要將存款存放於具信譽的銀行，以管理信貸風險。

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

2.12 Income recognition (continued)

- (d) Sales of compact discs and publications
Income from the sales of compact discs and publications is recognised when the PCPD has delivered products to the customer, the customer has accepted the products and collectability of the related receivables is reasonably assured.

2.13 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 comprehensive income on a straight-line basis over the period of the lease.

3. FINANCIAL RISK MANAGEMENT

3.1 Financial risk factors

Risk management is carried out by the finance department of the PCPD under policies approved by the PCPD. The finance department identifies and evaluates financial risks and provides procedural guidelines for overall risk management.

The PCPD'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 PCPD has no other significant interest-bearing assets and liabilities. Accordingly, the PCPD'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 is low.

- (a) Credit risk
The PCPD has no significant concentration of credit risk. The carrying amounts of cash and cash equivalents and other receivables and deposits included in the statement of financial position represent the PCPD's maximum exposure to credit risk in relation to its financial assets.

For cash deposits with banks, the finance department manages the credit risk by placing mainly the deposits with reputable banks.

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

截至2015年3月31日止年度(以港元計算) For the year ended 31 March 2015 (in HK dollars)

3. 財務風險管理(續)

3.1 財務風險因素(續)

- (b) 流動資金風險
審慎的流動資金風險管理包括保持充足的現金。

下表按有關到期日組別分析個人資料私隱專員的金融負債，是根據於每個報告期至合約到期日的餘下期間計算。該表所披露的金額為合約未貼現現金流量。

3. FINANCIAL RISK MANAGEMENT (CONTINUED)

3.1 Financial risk factors (continued)

- (b) Liquidity risk
Prudent liquidity risk management includes maintaining sufficient cash.

The table below analyses the PCPD's financial liabilities into relevant maturity groupings based on the remaining period at each reporting period to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows.

		即時到期 或一年以下 On demand or less than 1 year	一年以上 More than 1 year	總計 Total
2015				
政府的約滿酬金補助款	Government subvention for gratuity	–	3,560,974	3,560,974
其他應付款項及應計費用	Other payables and accruals	661,000	–	661,000
		661,000	3,560,974	4,221,974
2014				
政府的約滿酬金補助款	Government subvention for gratuity	–	3,623,715	3,623,715
其他應付款項及應計費用	Other payables and accruals	664,559	–	664,559
		664,559	3,623,715	4,288,274

3.2 資本管理

個人資料私隱專員的資本管理目標是為確保個人資料私隱專員的持續運作能力，以維持理想的資本架構。個人資料私隱專員由2014年至今整體策略維持不變。

3.3 公平值估計

應收款項及應付款項的帳面值扣除減值撥備的金額，是其公平值的合理約數。所有金融工具入帳之金額，與2015年及2014年3月31日的公平值並無重大差異。

3.2 Capital management

The PCPD's objectives when managing capital are to safeguard the PCPD's ability to continue as a going concern in order to maintain an optimal fund structure. The PCPD's overall strategy remains unchanged from 2014.

3.3 Fair value estimation

The carrying values less impairment provision of receivables and payables are a reasonable approximation of their fair values. All financial instruments are carried at amounts not materially different from their fair values as at 31 March 2015 and 2014.

財務報表附註 NOTES TO THE FINANCIAL STATEMENTS

截至2015年3月31日止年度(以港元計算) For the year ended 31 March 2015 (in HK dollars)

4. 重要會計估計及判斷

估計及判斷是根據過往經驗及其他因素(包括在相關情況下對未來事件的合理預測)持續地作出評估。

個人資料私隱專員會對將來作出估計及假設。嚴格而言,所產生的會計估計甚少與有關的實際結果完全相同。不過,對於本財務報表所作出的估計及假設,個人資料私隱專員預期不會構成重大風險,導致下一財政年度資產及負債的帳面值需作大幅修訂。

4. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

The PCPD makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. However, there are no estimates or assumptions used on these financial statements that the Privacy Commissioner expects will have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

5. 政府補助金

5. GOVERNMENT SUBVENTIONS

		2015	2014
經常性及非經常性	Recurrent and non-recurrent	72,564,000	65,999,963
資本補助金(附註16)	Capital subvention fund (Note 16)	471,445	583,440
		73,035,445	66,583,403

6. 僱員福利支出

6. EMPLOYEE BENEFIT EXPENSES

		2015	2014
薪酬	Salaries	48,478,844	44,322,517
約滿酬金及其他津貼	Gratuities and other allowances	7,971,022	6,556,064
強積金計劃供款	Contributions to MPF Scheme	1,291,740	1,078,892
未放取年假撥備	Provision for unutilised annual leave	193,645	(25,570)
		57,935,251	51,931,903

7. 主要管理人員的報酬

7. KEY MANAGEMENT COMPENSATION

		2015	2014
短期僱員福利	Short-term employee benefits	14,770,986	13,340,443
離職後福利	Post-employment benefits	1,792,336	1,692,089
		16,563,322	15,032,532

8. 所得稅支出

8. INCOME TAX EXPENSE

根據《個人資料(私隱)條例》附表2第6條,個人資料私隱專員獲豁免《稅務條例》下的徵稅。

The PCPD is exempt from taxation in respect of the Inland Revenue Ordinance by virtue of Schedule 2 Section 6 of the Personal Data (Privacy) Ordinance.

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截至2015年3月31日止年度(以港元計算) For the year ended 31 March 2015 (in HK dollars)

9. 物業、機器及設備

9. PROPERTY, PLANT AND EQUIPMENT

		汽車 Motor vehicle	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2013年4月1日	At 1 April 2013						
成本	Cost	306,789	5,296,588	1,363,864	1,166,324	3,306,621	11,440,186
累積折舊	Accumulated depreciation	(306,788)	(4,407,002)	(1,054,369)	(932,726)	(3,042,793)	(9,743,678)
帳面淨值	Net book amount	1	889,586	309,495	233,598	263,828	1,696,508
截至2014年3月31日	Year ended 31 March 2014						
止年度							
期初帳面淨值	Opening net book amount	1	889,586	309,495	233,598	263,828	1,696,508
增加	Additions	–	420,731	69,216	13,900	–	503,847
處置	Disposals						
• 成本	• cost	–	(805,968)	(8,773)	(3,756)	–	(818,497)
• 累積折舊	• accumulated depreciation	–	805,968	8,773	3,756	–	818,497
折舊	Depreciation	–	(546,963)	(106,935)	(59,212)	(116,217)	(829,327)
期末帳面淨值	Closing net book amount	1	763,354	271,776	188,286	147,611	1,371,028
於2014年3月31日	At 31 March 2014						
成本	Cost	306,789	4,911,351	1,424,307	1,176,468	3,306,621	11,125,536
累積折舊	Accumulated depreciation	(306,788)	(4,147,997)	(1,152,531)	(988,182)	(3,159,010)	(9,754,508)
帳面淨值	Net book amount	1	763,354	271,776	188,286	147,611	1,371,028
截至2015年3月31日	Year ended 31 March 2015						
止年度							
期初帳面淨值	Opening net book amount	1	763,354	271,776	188,286	147,611	1,371,028
增加	Additions	468,900	27,849	17,275	13,648	–	527,672
處置	Disposals						
• 成本	• cost	(306,789)	(433,992)	(2,080)	–	–	(742,861)
• 累積折舊	• accumulated depreciation	306,789	433,992	2,080	–	–	742,861
折舊	Depreciation	(117,226)	(454,148)	(115,126)	(59,576)	(109,936)	(856,012)
期末帳面淨值	Closing net book amount	351,675	337,055	173,925	142,358	37,675	1,042,688
於2015年3月31日	At 31 March 2015						
成本	Cost	468,900	4,505,208	1,439,502	1,190,116	3,306,621	10,910,347
累積折舊	Accumulated depreciation	(117,225)	(4,168,153)	(1,265,577)	(1,047,758)	(3,268,946)	(9,867,659)
帳面淨值	Net book amount	351,675	337,055	173,925	142,358	37,675	1,042,688

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10. 按類別劃分的金融工具

10. FINANCIAL INSTRUMENTS BY CATEGORY

	附註 Notes	2015	2014
金融資產	Financial assets		
貸款及應收款項：	Loans and receivables:		
包括於其他應收款項、按金及預付款項的金融資產	Financial assets included in other receivables, deposits and prepayments	108,030	138,884
銀行結存及現金	Bank balances and cash	29,120,708	23,847,767
金融負債	Financial liabilities		
按攤銷成本計算的金融負債：	Financial liabilities at amortised cost:		
政府的約滿酬金補助款	Government subvention for gratuity	3,560,974	3,623,715
包含於其他應付款項及應計費用中的金融負債	Financial liabilities included in other payables and accruals	661,000	664,559

11. 存貨

11. INVENTORIES

		2015	2014
培訓教材	Training materials	15,800	15,800

12. 銀行結存及現金

12. BANK BALANCES AND CASH

		2015	2014
銀行及手頭現金	Cash at bank and on hand	8,207,500	2,158,562
短期銀行存款	Short-term bank deposits	20,913,208	21,689,205
		29,120,708	23,847,767

銀行現金按每日銀行存款利率計息。短期銀行存款的存款期在186天內不等(2014年：186天)，視乎個人資料私隱專員當時的現金需要而定，並按有關的短期定期存款利率計息。

Cash at bank earns interest at floating rates based on daily bank deposit rates. Short-term bank deposits are made for varying periods within 186 days (2014: within 186 days) depending on the immediate cash requirements of the PCPD, and earn interest at the respective short-term time deposit rates.

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13. 一般儲備

13. GENERAL RESERVE

		2015	2014
於4月1日	At 1 April	13,269,558	15,118,044
由全面收益表撥入	Transfer from statement of comprehensive income	119,613	1,283,514
政府收回上年盈餘	Previous year's surplus recovered by Government	–	(3,132,000)
於3月31日	At 31 March	13,389,171	13,269,558

設立一般儲備的目的是用來應付營運上的突發事項。一般儲備由全面收益表撥入，最高限額為個人資料私隱專員年度經常補助金的百分之二十。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。盈餘如超逾儲備的協定上限，超額之數應退還政府(扣下年度的補助金以抵銷)。

The general reserve is established to meet operational contingencies and is transferred from the statement of comprehensive income with a ceiling at 20% of the PCPD's annual recurrent subvention. The general reserve is available for general use and can be spent at the discretion of the PCPD. Any surplus in excess of the agreed reserve ceiling should be returned to the Government by way of offsetting from next year's subvention.

在截至2014年3月31日止年度內，香港特別行政區政府(「政府」)從個人資料私隱專員收回3,132,000元，及在個人資料私隱專員的要求下，額外將2,917,400元補助金撥給個人資料私隱專員(附註17)。

During the year ended 31 March 2014, the Government of the Hong Kong Special Administrative Region (the "Government") recovered a sum of \$3,132,000 from the PCPD and, at the request of the PCPD, allocated an additional subvention of \$2,917,400 to the PCPD (Note 17).

14. 政府的約滿酬金補助款

14. GOVERNMENT SUBVENTION FOR GRATUITY

		2015	2014
於4月1日	At 1 April	3,623,715	3,708,178
年內確認的補助金	Subventions recognised for the year	(4,957,201)	(4,225,394)
沒收款	Forfeiture	74,460	290,931
已收政府的約滿酬金補助款	Gratuity subvention received from Government	4,820,000	3,850,000
於3月31日	At 31 March	3,560,974	3,623,715

這代表就個人資料私隱專員的職員約滿酬金從政府收取的款項。

This represents funds received from the Government in respect of gratuity payments to staff of the PCPD.

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15. 職員約滿酬金撥備

15. PROVISION FOR STAFF GRATUITY

		2015	2014
於4月1日	At 1 April	3,064,751	4,180,322
已作出的撥備	Provision made	4,957,201	4,225,394
未動用款項撥回	Unused amounts reversed	(74,460)	(290,931)
年內支付的數額	Amount paid during the year	(3,081,177)	(5,050,034)
於3月31日	At 31 March	4,866,315	3,064,751
減：流動部分	Less: current portion	(4,495,413)	(1,583,140)
非流動部分	Non-current portion	370,902	1,481,611

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 PCPD who complete their contracts commencing from the date of their employment.

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16. 資本補助金

16. CAPITAL SUBVENTION FUND

		安裝電腦 計劃 Computer installation project	汽車 Motor vehicle	電話系統 項目 Telephone system project	電腦設備 項目 Computer equipment projects	會計系統 Accounting system	裝修工程 Fitting-out works	總計 Total
於2013年4月1日	At 1 April 2013	4,497,097	-	74,904	464,498	162,473	385,594	5,584,566
撥入全面收益表 為收入，以配對：	Transfer to the statement of comprehensive income as income to match with:							
• 折舊支出	• Depreciation expense	-	-	(38,950)	(317,553)	(68,714)	(136,473)	(561,690)
• 系統培訓支出	• System training expense	-	-	-	-	(21,750)	-	(21,750)
退回政府款項	Refund to the Government	(4,497,097)	-	-	-	(5,867)	-	(4,502,964)
於2014年3月31日 及2014年4月1日	At 31 March 2014 and 1 April 2014	-	-	35,954	146,945	66,142	249,121	498,162
政府資本補助金	Government capital subvention	-	365,520	-	-	-	-	365,520
撥入全面收益表 為收入，以配對：	Transfer to the statement of comprehensive income as income to match with:							
• 折舊支出	• Depreciation expense	-	(91,380)	(35,705)	(145,620)	(62,267)	(136,473)	(471,445)
於2015年3月31日	At 31 March 2015	-	274,140	249	1,325	3,875	112,648	392,237

資本補助金為就特定計劃方案已收取但未應用的非經常性政府資本補助金的餘額。有關款項撥入全面收益表為收入，以配對相關費用。

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 comprehensive income as income to match with the related costs.

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17. 預收政府補助金

17. GOVERNMENT SUBVENTION RECEIVED IN ADVANCE

		2015	2014
於4月1日	At 1 April	3,261,150	1,405,250
已收政府的額外補助金	Additional subvention received from Government	3,000,000	2,917,400
確認為收入的補助金	Subvention recognised as income	(1,987,259)	(1,061,500)
於3月31日	At 31 March	4,273,891	3,261,150
減：流動部分	Less: current portion	(4,273,891)	(2,094,190)
非流動部分	Non-current portion	–	1,166,960

預收政府補助金是關於年結日後才提供的各項服務而收取的補助金，會遞延入帳及在支出產生的期間有系統地在全面收益表確認為收入。

Government subvention received in advance represents subvention received in connection with various services to be provided after year end and is deferred and recognised as income in the statement of comprehensive income on a systematic basis in the same periods in which the expenses are incurred.

18. 預收政府費用

18. GOVERNMENT FEE RECEIVED IN ADVANCE

預收政府費用指將於年結後向政府提供私隱管理系統的顧問服務而收取的費用，會遞延入帳及在提供顧問服務的同一時期在全面收益表中確認為收入。

Government fee received in advance represents fee received in connection with the provision of consultancy on Privacy Management Programme to the Government to be provided after year end and is deferred and recognised as income in the statement of comprehensive income in the same periods in which the consultancy services are provided.

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19. 營運租賃承擔

截至報告期末，個人資料私隱專員根據不可取消的營運租賃，在辦公室方面的未來最低租金付款總額如下：

		2015	2014
不超過一年	No later than one year	6,027,000	7,232,000
一年以上至五年內	Later than one year and no later than five years	–	6,027,000
		6,027,000	13,259,000

辦公室的營運租賃為期2年(2014年: 2年)

Operating leases relate to office premises with lease term of 2 years (2014: 2 years).

20. 訴訟

2012年2月，個人資料私隱專員因兩間機構違反《個人資料(私隱)條例》的規定而向該兩間機構發出執行通知。該兩間機構不滿個人資料私隱專員的決定，向行政上訴委員會作出上訴。2014年1月，行政上訴委員會駁回上訴，維持個人資料私隱專員發出執行通知的決定。

該兩間機構於是申請在高等法院進行司法覆核，以推翻個人資料私隱專員及行政上訴委員會的決定，而有關申請於2014年5月獲批。在本財務報表批准之日期，有關司法覆核的聆訊日期已定，但結果還未知。個人資料私隱專員已在本財務報表就司法覆核程序的抗辯訟費作撥備。最終的訴訟及其他費用數目會視乎案件的結果而定，目前尚未知悉。

20. LITIGATION

In February 2012, the Privacy Commissioner issued enforcement notices against two organisations in connection with allegation of the breach of a requirement of the Personal Data (Privacy) Ordinance. Being dissatisfied with the Privacy Commissioner's decisions, the two organisations appealed to the Administrative Appeals Board ("AAB"). In January 2014, the AAB dismissed the appeals and upheld the enforcement notices issued by the Privacy Commissioner.

The two organisations then applied and were granted leave in May 2014 to take out judicial review proceedings in the High Court to quash the respective decisions of the Privacy Commissioner and the AAB. As of the date of approval of these financial statements, the hearing for the judicial review proceedings has been fixed but the outcome is not yet known. Legal costs have been provided for in these financial statements by the PCPD in defending the judicial review proceedings. The final amount of legal and other costs to be incurred will depend on the outcome of the case, which is not yet known until conclusion of the matter.