

財務報表

Financial Statements



獨立核數師報告 Independent Auditor's Report

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)

意見

本核數師(以下簡稱「我們」)已審核列載於第139至171頁**個人資料私隱專員**的財務報表，此財務報表包括於2024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，以及財務報表附註(包括重要會計政策概要)。

我們認為，該等財務報表已根據香港會計師公會發出的《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2024年3月31日的財務狀況及截至該日止年度的財務表現及現金流量。

意見基準

我們已根據香港會計師公會頒佈的《香港核數準則》進行審核。我們於該等準則下的責任已於本報告的「核數師就審核財務報表須承擔的責任」一節進一步闡述。我們根據香港會計師公會制定的《專業會計師職業道德守則》(「守則」)獨立於個人資料私隱專員，我們亦已根據守則達致我們的其他道德責任。我們認為我們所獲得的審核憑證屬充足及適當以為我們的意見提供基準。

TO: THE PRIVACY COMMISSIONER FOR PERSONAL DATA

(A CORPORATION SOLE IN HONG KONG ESTABLISHED UNDER THE PERSONAL DATA (PRIVACY) ORDINANCE)

Opinion

We have audited the financial statements of **The Privacy Commissioner for Personal Data** (the "PCPD") set out on pages 139 to 171, which comprise the statement of financial position as at 31 March 2024, and the statement of comprehensive income, statement of changes in funds and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies information.

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

Basis for Opinion

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

財務報表及其核數師報告以外的資料

個人資料私隱專員負責編製其他資料。其他資料包括年報所載的資料，但不包括財務報表及我們就此的核數師報告。

我們有關財務報表的意見並不涵蓋其他資料，我們並不會就此發表任何形式的核證結論。

就我們對財務報表的審核而言，我們的責任是閱讀其他資料，從而考慮其他資料是否與財務報表或我們在審核過程中獲悉的資料存在重大不符，或存在重大錯誤陳述。如我們基於已完成的工作認為其他資料出現重大錯誤陳述，我們須報告此一事實。我們就此並無報告事項。

個人資料私隱專員及管治層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佈的《香港財務報告準則》編製真實而公平的財務報表，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。

Information other than the Financial Statements and Auditor's Report thereon

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

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

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

Responsibilities of the Privacy Commissioner and those Charged with Governance for the Financial Statements

The Privacy Commissioner is responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA, 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.

在編製財務報表時，個人資料私隱專員須負責評估其持續經營的能力，並披露與持續經營有關的事項（如適用）。除非個人資料私隱專員有意清盤，或停止營運，或除此之外並無其他實際可行的辦法，否則個人資料私隱專員須採用以持續經營為基礎的會計法。

管治層須負責監督個人資料私隱專員的財務報告流程。

核數師就審核財務報表須承擔的責任

我們的目標，是對整體財務報表是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並作出包括我們意見的核數師報告。本報告是根據協定的委聘條款僅向個人資料私隱專員作出，除此之外別無其他目的。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。合理保證是高水平的保證，但不能保證按照《香港核數準則》進行的審核在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤引起，如合理預期它們個別或匯總起來可能影響財務報表的使用者所作出的經濟決定，則有關的錯誤陳述可被視作重大。

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

Those charged with governance are responsible for overseeing the PCPD's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, in accordance with the agreed terms of engagement, and for no other purposes. We do not assume responsibility towards or accept liability to any other person for the contents of this report. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

我們根據《香港核數準則》進行審核的工作之一，是運用專業判斷，在整個審核過程中抱持專業懷疑態度。我們亦：

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

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審核程序以應對該等風險，以及取得充足和適當的審核憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於因錯誤而導致的重大錯誤陳述的風險。
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- 了解與審核相關的內部控制，以設計適當的審核程序，但目的並非對個人資料私隱專員內部控制的效能發表意見。
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the PCPD's internal control.
- 評價個人資料私隱專員所採用會計政策的恰當性及所作出會計估計和相關披露資料的合理性。
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Privacy Commissioner.

- 對個人資料私隱專員採用持續經營會計基礎的恰當性作出結論。根據所得的審核憑證，決定是否存在與事件或情況有關的重大不確定性，而可能對個人資料私隱專員持續經營的能力構成重大疑慮。如我們認為存在重大不確定性，則有必要在核數師報告中提請使用者對財務報表中的相關披露資料的關注。如有關的披露資料不足，則修訂我們的意見。我們的結論是基於截至核數師報告日期所取得的審核憑證。然而，未來事件或情況可能導致個人資料私隱專員不能繼續持續經營。
- 評價財務報表(包括披露資料)的整體列報方式、結構及內容，以及財務報表是否公允反映有關交易和事項。
- Conclude on the appropriateness of the Privacy Commissioner's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the PCPD's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the PCPD to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

我們與管治層就不同事項進行溝通，當中包括計劃的審核範圍、時間安排、重大審核發現，包括我們在審核期間識別出內部控制的任何重大缺陷。

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

黃龍德會計師事務所有限公司
執業會計師

PATRICK WONG C.P.A. LIMITED
Certified Public Accountants

曾卓鋒
FCPA (Practising), ACA, MSCA
香港執業資深會計師

TSANG CHEUK FUNG ANDY
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Certified Public Accountant (Practising), Hong Kong

執業證書號碼：P06369

Practising Certificate Number: P06369

香港，2024年7月24日

Hong Kong, 24 July 2024

全面收益表 Statement of Comprehensive Income

截至2024年3月31日止年度 YEAR ENDED 31 MARCH 2024

		附註 Notes	2024 \$	2023 \$
收入	Income			
政府補助金	Government subventions	5	99,382,291	94,929,984
銀行利息	Bank interest		1,545,784	823,536
講座收費	Seminar fees		1,649,060	1,408,395
會員費	Membership fees		93,600	111,800
「防疫抗疫基金」下 創造職位計劃的 財務資助	Financial assistance under Job Creation Scheme of Anti-epidemic Fund		1,210,207	2,746,697
雜項收入	Miscellaneous income		108,661	53,379
			103,989,603	100,073,791
支出	Expenditure			
核數師酬金	Auditor's remuneration		56,000	55,000
行政費用	Administrative expenses		2,007,106	1,791,851
顧問服務	Consultancy services		385,000	43,800
物業、機器及設備 的折舊	Depreciation of property, plant and equipment			
– 由資本補助金 支付	– financed by capital subvention fund	9	287,071	908,066
– 由其他資金來源 支付	– financed by other sources of funds	9	9,005,764	8,922,522
僱員薪俸	Staff emoluments	6	81,323,667	70,204,223
辦公室的營運租賃 租金	Operating lease rentals in respect of office premises		292,860	284,880
海外訪問／會議 支出	Overseas visit/conference		469,713	245,985
宣傳推廣及教育 支出	Promotion and education expenses		5,035,289	5,573,349
法律協助計劃	Legal assistance scheme		36,530	44,159
其他營運費用	Other operating expenses		6,312,503	5,181,217
租賃負債利息	Interest on lease liabilities	17	226,192	270,699
			105,437,695	93,525,751
年內(虧損)／盈餘及 全面(虧損)／收益 總額	(Deficit)/surplus and total comprehensive (loss)/ income for the year		(1,448,092)	6,548,040

第144至171頁的附註屬本財務報表的組成部分。

The notes on pages 144 to 171 are an integral part of these financial statements.

財務狀況表 Statement of Financial Position

於 2024 年 3 月 31 日 AT 31 MARCH 2024

		附註 Notes	2024 \$	2023 \$
非流動資產	Non-current asset			
物業、機器及設備	Property, plant and equipment	9	21,961,536	10,119,078
流動資產	Current assets			
應收款項、按金及預付款項	Accounts receivable, deposits and prepayments		1,505,853	2,560,129
銀行結存及現金	Bank balances and cash	10	44,023,819	45,153,859
			45,529,672	47,713,988
流動負債	Current liabilities			
應付款項及應計費用	Accounts payable and accruals		180,049	575,593
職員約滿酬金撥備	Provision for staff gratuity	11	4,805,529	4,143,181
未放取年假撥備	Provision for unutilised annual leave		1,245,973	1,409,499
預收政府補助金	Government subvention received in advance	12	9,740,217	8,175,593
租賃負債	Lease liabilities	13, 17	6,868,997	6,749,832
			22,840,765	21,053,698
流動資產淨值	Net current assets		22,688,907	26,660,290
資產總額減流動負債	Total assets less current liabilities		44,650,443	36,779,368
非流動負債	Non-current liabilities			
政府的約滿酬金補助款	Government subvention for gratuity	14	3,990,784	4,086,978
職員約滿酬金撥備	Provision for staff gratuity	11	1,804,453	1,528,839
資本補助金	Capital subvention fund	15	319,287	606,358
租賃負債	Lease liabilities	13, 17	13,017,198	172,186
			19,131,722	6,394,361
資產淨值	Net assets		25,518,721	30,385,007
資金	Funds			
一般儲備	General reserve	16	25,518,721	30,385,007

本財務報表已於 2024 年 7 月 24 日獲私隱專員批准及授權刊發

Approved and authorised for issue by the Privacy Commissioner on 24 July 2024

鍾麗玲

香港個人資料私隱專員

Ada CHUNG Lai-ling

Privacy Commissioner for Personal Data, Hong Kong

第 144 至 171 頁的附註屬本財務報表的組成部分。

The notes on pages 144 to 171 are an integral part of these financial statements.

資金變動表 Statement of Changes in Funds

截至2024年3月31日止年度 YEAR ENDED 31 MARCH 2024

		全面收益表 Statement of comprehensive income \$	一般儲備 General reserve \$	總計 Total \$
於2022年4月1日 的結餘	Balance at 1 April 2022	–	29,596,346	29,596,346
年內盈餘及 全面收益總額	Surplus and total comprehensive income for the year	6,548,040	–	6,548,040
調撥	Transfer	(6,548,040)	6,548,040	–
政府收回上年盈餘	Previous year's surplus recovered by Government	–	(5,759,379)	(5,759,379)
於2023年3月31日及 2023年4月1日 的結餘	Balances at 31 March 2023 and at 1 April 2023	–	30,385,007	30,385,007
年內虧損及 全面虧損總額	Deficit and total comprehensive loss for the year	(1,448,092)	–	(1,448,092)
調撥	Transfer	1,448,092	(1,448,092)	–
政府收回上年盈餘	Previous year's surplus recovered by Government	–	(3,418,194)	(3,418,194)
於2024年3月31日 的結餘	Balance at 31 March 2024	–	25,518,721	25,518,721

第144至171頁的附註屬本財務報表的組成部分。

The notes on pages 144 to 171 are an integral part of these financial statements.

現金流量表 Statement of Cash Flows

截至2024年3月31日止年度 YEAR ENDED 31 MARCH 2024

	附註 Notes	2024 \$	2023 \$
營運活動	Operating activities		
年內(虧損)/盈餘	(Deficit)/surplus for the year	(1,448,092)	6,548,040
調整：	Adjustments for:		
– 折舊支出	– Depreciation expense	9,292,835	9,830,588
– 處置物業、機器及設備的收入	– Gain on disposal of property, plant and equipment	(8,000)	–
– 利息收入	– Interest income	(1,545,784)	(823,536)
– 租賃負債利息	– Interest on lease liabilities	226,192	270,699
– 政府收回上年盈餘	– Previous year's surplus recovered by Government	(3,418,194)	(5,759,379)
營運資本變動前的營運盈餘	Operating surplus before working capital changes	3,098,957	10,066,412
應收款項、按金及預付款項減少/(增加)	Decrease/(increase) in accounts receivable, deposits and prepayments	1,001,158	(1,997,249)
應付款項及應計費用(減少)/增加	(Decrease)/increase in accounts payable and accruals	(395,544)	460,429
職員約滿酬金撥備增加	Increase in provision for staff gratuity	937,962	1,361,405
未放取年假撥備減少	Decrease in provision for unutilised annual leave	(163,526)	(6,137)
預收政府補助金增加	Increase in government subvention received in advance	1,564,624	–
政府的約滿酬金補助款(減少)/增加	(Decrease)/increase in government subvention for gratuity	(96,194)	554,882
資本補助金減少	Decrease in capital subvention fund	(287,071)	(357,076)
營運活動所得現金淨額	Net cash generated from operating activities	5,660,366	10,082,666

現金流量表 (續) Statement of Cash Flows (Continued)

截至2024年3月31日止年度 YEAR ENDED 31 MARCH 2024

	附註 Notes	2024 \$	2023 \$
投資活動	Investing activities		
收取利息	Interest received	1,598,902	618,990
三個月以上之 短期銀行存款 減少/(增加)	Decrease/(increase) in short-term bank deposits with maturity more than three months	9,069,954	(1,573,006)
購置物業、機器及 設備的付款	Payments for property, plant and equipment	(331,715)	(2,357,937)
處置物業、機器及 設備的得益	Proceeds from disposals of property, plant and equipment	8,000	–
投資活動所得/(所用) 現金淨額	Net cash from/(used in) investing activities	10,345,141	(3,311,953)
融資活動	Financing activities		
已付租賃負債本金	Capital element of lease rentals paid	17 (7,839,401)	(7,626,419)
已付租賃負債利息	Interest element of lease rentals paid	17 (226,192)	(270,699)
融資活動所用現金 淨額	Net cash used in financing activities	(8,065,593)	(7,897,118)
現金及現金等值的 增加/(減少)	Net increase/(decrease) in cash and cash equivalents	7,939,914	(1,126,405)
年初的現金及 現金等值	Cash and cash equivalents at the beginning of year	36,083,905	37,210,310
年底的現金及 現金等值	Cash and cash equivalents at the end of year	44,023,819	36,083,905
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	10 44,023,819	45,153,859
三個月以上之短期 銀行存款	Short-term bank deposits with maturity more than three months	–	(9,069,954)
年底的現金及 現金等值	Cash and cash equivalents at the end of the year	44,023,819	36,083,905

第144至171頁的附註屬本財務報表的組成部分。

The notes on pages 144 to 171 are an integral part of these financial statements.

財務報表附註 Notes to the Financial Statements

2024年3月31日 31 MARCH 2024

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號大新金融中心12樓。

2. 遵從《香港財務報告準則》的聲明

個人資料私隱專員的財務報表是按照香港會計師公會頒佈的所有適用的《香港財務報告準則》(包含所有適用的個別《香港財務報告準則》、《香港會計準則》和詮釋)以及香港公認會計原則的規定編製。重要會計政策概要載列於附註3。

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., Dah Sing Financial Centre, 248 Queen’s Road East, Wanchai, Hong Kong.

2. Statement of Compliance with Hong Kong Financial Reporting Standards

The PCPD’s financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (“HKFRSs”), which includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (“HKASs”) and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”) and accounting principles generally accepted in Hong Kong. A summary of significant accounting policies is set out in note 3.

3. 重要會計政策信息概要

(a) 財務報表的編製基準

編製本財務報表時是以歷史成本作為計量基礎。

(b) 物業、機器及設備

物業、機器及設備於財務狀況表按成本扣除累積折舊和其後的減值虧損(如有)列帳。

折舊是以直線法在以下估計可使用年期內沖銷其成本(已扣除剩餘價值)而予以確認：

擁有資產

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
租賃物業裝修工程	3年

使用權資產

租賃土地及樓宇	按租賃期
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估計可使用年期、剩餘價值及折舊方法會於各報告期末檢討，而任何估計變動的影響以預期基準列帳。

3. Summary of Material Accounting Policies Information

(a) Basis of preparation of the financial statements

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

(b) Property, plant and equipment

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

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

Owned assets

Motor vehicle	3 years
Computers and software	3 years
Office equipment	5 years
Furniture and fixtures	5 years
Leasehold improvements	3 years

Right-of-use assets

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

3. 重要會計政策信息概要 (續)

(b) 物業、機器及設備 (續)

物業、機器及設備項目於出售或當預期持續使用該資產不再帶來未來經濟利益時終止確認。出售或廢棄物業、機器及設備項目產生之任何收益或虧損按出售所得款項與資產帳面值間之差額計算，並於全面收益表內確認。

(c) 確認及終止確認金融工具

金融資產及金融負債於個人資料私隱專員成為工具合約條文的訂約方時，於財務狀況表確認。

當從資產收取現金流量的合約權利屆滿；個人資料私隱專員實質上轉移資產擁有權的所有風險及回報；或個人資料私隱專員沒有實質上轉移或保留資產擁有權的所有風險及回報但亦無保留資產的控制權時，金融資產會被終止確認。在終止確認金融資產時，資產帳面值與已收代價之差額於損益確認。

當有關合約的特定責任獲解除、取消或屆滿時，金融負債會被終止確認。終止確認的金融負債帳面值與已付代價之差額於損益確認。

3. Summary of Material Accounting Policies Information (Continued)

(b) Property, plant and equipment (Continued)

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

(c) Recognition and derecognition of financial instruments

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

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

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

3. 重要會計政策信息概要(續)

(d) 金融資產

金融資產按交易日基準確認及終止確認(其中金融資產的買賣所根據的合約條款規定須於有關市場設定的時限內交付金融資產)，並初步按公平值加直接應佔交易成本計量，惟按公平值計入損益的投資則除外。收購按公平值計入損益的投資之直接應佔交易成本即時於損益確認。

按攤銷成本計量的金融資產

撥歸此類的金融資產(包括貿易及其他應收款項)須同時符合下列兩項條件：

- 持有資產的業務模式是以收取合約現金流量為目標；及
- 資產的合約條款於特定日期產生僅為支付本金及未償還本金利息的現金流量。

按攤銷成本計量的金融資產其後以實際利率方式按攤銷成本減預期信貸虧損的虧損撥備計算。

3. Summary of Material Accounting Policies Information (Continued)

(d) Financial assets

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

Financial assets at amortised cost

Financial assets (including trade and other receivables) are classified under this category if they satisfy both of the following conditions:

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

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

3. 重要會計政策信息概要 (續)

(e) 預期信貸虧損的虧損撥備

個人資料私隱專員就按攤銷成本計量的金融資產的預期信貸虧損確認虧損撥備。預期信貸虧損為加權平均信貸虧損，以發生違約風險的金額作為加權數值。

在各報告期末，如金融工具的信貸風險自初始確認以來大幅增加，個人資料私隱專員會就貿易應收款項按金融工具的預計有效期內，所有可能違約事件產生的預期信貸虧損（「全期預期信貸虧損」），計算該金融工具的虧損撥備。

如在報告期末，金融工具（貿易應收款項除外）的信貸風險自初始確認以來並無大幅增加，則個人資料私隱專員會按全期預期信貸虧損的部分，即報告期後12個月內，因可能發生的違約事件而預期產生的虧損，計算該金融工具的虧損撥備。

預期信貸虧損金額或為調整報告期末虧損撥備至所需金額所作撥回金額是於損益確認為減值收益或虧損。

3. Summary of Material Accounting Policies Information (Continued)

(e) Loss allowances for expected credit losses

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

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

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

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

3. 重要會計政策信息概要 (續)

(f) 合約資產及合約負債

合約資產於個人資料私隱專員根據合約所載付款條款，於無條件享有該代價前確認收入時確認。合約資產根據附註3(e)所載政策評估預計信貸虧損，並於收取代價權利成為無條件時重新分類至應收款項。合約負債於客戶支付代價或在對代價具有無條件的權利(在此情況下，相應應收款項已確認)時，而在個人資料私隱專員確認相關收入前予以確認。

(g) 租賃

(i) 租賃的定義

倘合約為換取代價而給予在一段時間內控制可識別資產使用的權利，則該合約屬於或包含租賃。

就於首次應用日期或之後訂立或修改或因業務合併而簽訂的合約而言，個人資料私隱專員根據《香港財務報告準則》第16號的定義於開始、修訂日期或收購日期(視何者合適而定)評估該合約是否屬於或包含租賃。除非合約的條款及條件其後出現變動，否則有關合約將不予重新評估。

3. Summary of Material Accounting Policies Information (Continued)

(f) Contract assets and contract liabilities

A contract asset is recognised when the PCPD recognises revenue before being unconditionally entitled to the consideration under the payment terms set out in the contract. Contract assets are assessed for expected credit losses in accordance with the policy set out in note 3(e) and are reclassified to receivables when the right to the consideration has become unconditional. A contract liability is recognised when the customer pays consideration, or has an unconditional right to consideration (in such case, a corresponding receivable is recognised), before the PCPD recognises the related revenue.

(g) Leases

(i) Definition of a lease

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

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

3. 重要會計政策信息概要 (續)

(g) 租賃 (續)

(ii) 個人資料私隱專員作為承租人

短期租賃及低價值資產租賃

個人資料私隱專員將短期租賃確認豁免應用於租期自開始日期起計為期12個月或以下並且不包括購買選擇權的租賃。個人資料私隱專員亦對低價值資產租賃應用確認豁免。短期租賃及低價值資產租賃的租賃付款按直線法於租賃期內確認為開支。

使用權資產

使用權資產的成本包括：

- (a) 初始計量租賃負債的金額；
- (b) 於開始日期或之前支付的任何租賃付款減去任何已收的租賃優惠；及
- (c) 個人資料私隱專員產生的任何初始直接成本。

使用權資產按成本減任何累計折舊及減值虧損計量，並就租賃負債的任何重新計量作出調整。

3. Summary of Material Accounting Policies Information (Continued)

(g) Leases (Continued)

(ii) The PCPD as a lessee

Short-term leases and leases of low-value assets

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

Right-of-use assets

The cost of right-of-use asset includes:

- (a) the amount of the initial measurement of the lease liability;
- (b) any lease payments made at or before the commencement date, less any lease incentives received; and
- (c) any initial direct costs incurred by the PCPD.

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

3. 重要會計政策信息 概要 (續)

(g) 租賃 (續)

(ii) 個人資料私隱專員作為 承租人 (續)

使用權資產 (續)

如個人資料私隱專員合理確定會於租賃期限屆滿時取得相關租賃資產擁有權的使用權資產，該資產自開始日期至可使用年期結束計算折舊，否則使用權資產於估計可使用年期與租賃期限兩者的較短者以直線法折舊。

租賃負債

於租賃開始日期，個人資料私隱專員按該日未支付的租賃付款現值確認及計量租賃負債。計算租賃付款現值時，倘租賃內含的利率難以釐定，則個人資料私隱專員會使用租賃開始日期的遞增借貸利率計算。

租賃付款包括固定付款 (包括實質固定付款) 減任何應收租賃優惠。

開始日期後，租賃負債是透過利息增長及租賃付款調整。

3. Summary of Material Accounting Policies Information (Continued)

(g) Leases (Continued)

(ii) The PCPD as a lessee (Continued)

Right-of-use assets (Continued)

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

Lease liabilities

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

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

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

3. 重要會計政策信息概要 (續)

(g) 租賃 (續)

(ii) 個人資料私隱專員作為承租人 (續)

當出現以下情況，個人資料私隱專員會重新計量租賃負債（並對相關使用權資產作出相應調整）：

- (a) 租賃期已更改或對行使購買選擇權的評估有變，在該情況下，相關租賃負債於重新評估日期透過使用經修訂折現率折現經修訂租賃付款而重新計量。
- (b) 租賃付款因檢討市場租金後市場租金有變而出現變動，在該情況下，相關租賃負債透過使用初始折現率折現經修訂租賃付款而重新計量。

個人資料私隱專員於財務狀況表內將租賃負債呈列為單獨項目。

(h) 現金及現金等值

現金包括銀行及手頭現金。現金等值是短期及高流動性的投資，這些投資可以隨時轉換為已知數額的現金，價值變動的風險不大。

3. Summary of Material Accounting Policies Information (Continued)

(g) Leases (Continued)

(ii) The PCPD as a lessee (Continued)

The PCPD remeasures lease liabilities (and makes a corresponding adjustment to the related right-of-use assets) whenever:

- (a) the lease term has changed or there is a change in the assessment of exercise of a purchase option, in which case the related lease liability is remeasured by discounting the revised lease payments using a revised discount rate at the date of reassessment.
- (b) the lease payments change due to changes in market rental rates following a market rent review, in which cases the related lease liability is remeasured by discounting the revised lease payments using the initial discount rate.

The PCPD presents lease liabilities as a separate line item on the statement of financial position.

(h) Cash and cash equivalents

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

3. 重要會計政策信息概要(續)

(i) 應付款項

應付款項於初期按公平值確認，其後按攤銷成本列帳，但若短期應付款的折現影響並不重大，則按成本列帳。

(j) 撥備及或然負債

如果個人資料私隱專員須就已發生的事件承擔法律或推定責任，因而預期很可能會導致經濟利益流出，在有關金額能夠可靠地估計時，個人資料私隱專員便會對該時間或金額不確定的負債計提撥備。如果貨幣時間價值重大，則按預計履行責任所需費用的現值計提撥備。

如果經濟利益流出的可能性較低，或是無法對有關金額作出可靠的估計，便會將該責任披露為或然負債，但經濟利益流出的可能性極低則除外。如果個人資料私隱專員的責任須視乎某項或多項未來事件是否發生才能確定是否存在，除非經濟利益流出的可能性極低，該責任亦會被披露為或然負債。

3. Summary of Material Accounting Policies Information (Continued)

(i) Accounts and other payables

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

(j) Provisions and contingent liabilities

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

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

3. 重要會計政策信息概要 (續)

(k) 收入確認

(i) 政府補助及資助金

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。

「防疫抗疫基金」下創造職位計劃的財務資助按應計制在全面收益表內確認，以配對擬補償的僱員成本。

3. Summary of Material Accounting Policies Information (Continued)

(k) Income recognition

(i) Government subventions and funding

Government subventions 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.

Financial assistance under Job Creation Scheme of Anti-epidemic Fund is recognised in the statement of comprehensive income on an accrual basis to match them with the staff costs that they are intended to compensate.

3. 重要會計政策信息概要 (續)

(k) 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計算。

(iii) 講座收費及會員費收入

講座收費及會員費收入按應計制確認。

(l) 僱員薪俸

(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及合約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。

3. Summary of Material Accounting Policies Information (Continued)

(k) Income recognition (Continued)

(ii) Bank interest income

Bank interest income is recognised using the effective interest method.

(iii) Seminar and membership fees income

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

(l) Staff emoluments

(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 year-end date.

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

3. 重要會計政策信息概要 (續)

(I) 僱員薪俸 (續)

(ii) 退休福利成本

個人資料私隱專員已經加入《強制性公積金條例》下成立的強制性公積金計劃(「強積金計劃」)。僱主的供款額為僱員有關入息的5%至強制性供款上限。該計劃的資產與個人資料私隱專員的資產分開持有，並由信託人以基金託管。

向強積金計劃支付的供款於到期日列作支出。

(m) 資產減值

在報告期末，個人資料私隱專員會檢討具有有限可使用年期的資產的帳面值，以判斷該資產是否出現減值虧損。當顯示可能出現減值虧損時，該資產的可收回值會被評估以計算其虧損幅度。如該資產的可收回值並不可能被評估，個人資料私隱專員會評估該資產所屬的現金產生單位可收回值。當確定了一個合理及一致的分類基礎時，企業資產會被分類為獨立現金產生單位或現金產生單位的最小組別。

3. Summary of Material Accounting Policies Information (Continued)

(I) Staff emoluments (Continued)

(ii) Retirement benefit costs

The PCPD has joined the Mandatory Provident Fund Scheme (the MPF Scheme) established under the Mandatory Provident Fund Schemes Ordinance for its employees. The PCPD contributes 5% of the relevant income of staff members up to the maximum mandatory contributions under the MPF Scheme. The assets of the Scheme are held separately from those of the PCPD, in funds under the control of trustee.

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

(m) Impairment of assets

At the end of reporting period, the PCPD reviews the carrying amounts of its assets with finite useful lives to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any. When it is not possible to estimate the recoverable amount of an individual asset, the PCPD estimates the recoverable amount of the cash-generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

3. 重要會計政策信息概要 (續)

(n) 關聯方

- (i) 一名人士或其近親被視為個人資料私隱專員的關聯方，如果該人士：
 - (a) 能控制或共同控制個人資料私隱專員；
 - (b) 能對個人資料私隱專員構成重大影響力；或
 - (c) 為個人資料私隱專員的關鍵管理人員。
- (ii) 一個實體可視為個人資料私隱專員的關聯方，如果該實體符合以下任何情況：
 - (a) 該實體是為個人資料私隱專員或個人資料私隱專員關聯方的僱員福利而設的離職後福利計劃。
 - (b) 該實體由(i)中描述的人士控制或共同控制。
 - (c) (i)(a)中描述的一名人士對該實體構成重大影響，或為該實體的關鍵管理人員。
 - (d) 該實體，或屬該實體一部分的任何集團成員公司，向個人資料私隱專員提供關鍵管理人員服務。

3. Summary of Material Accounting Policies Information (Continued)

(n) Related parties

- (i) A person or a close member of that person's family is related to the PCPD if that person:
 - (a) has control or joint control over the PCPD;
 - (b) has significant influence over the PCPD; or
 - (c) is a member of the key management personnel of the PCPD.
- (ii) An entity is related to the PCPD if any of the following conditions applies:
 - (a) The entity is a post-employment benefit plan for the benefit of employees of either the PCPD or an entity related to the PCPD.
 - (b) The entity is controlled or jointly controlled by a person identified in (i).
 - (c) A person identified in (i)(a) has significant influence over the entity or is a member of the key management personnel of the entity.
 - (d) The entity, or any member of a group of which it is a part, provides key management personnel services to the PCPD.

4. 重要會計推算及判斷

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

有關財務風險管理的某些主要假設及風險因素載列於附註18。對於本財務報表所作出的估計及假設，預期不會構成重大風險，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 Judgement

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

Certain key assumptions and risk factors in respect of the financial risk management are set out in note 18. There are no other key sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of asset and liabilities within the next financial year.

5. 政府補助金

5. Government Subventions

		2024	2023
		\$	\$
經常性及非經常性	Recurrent and non-recurrent	99,095,220	93,900,118
資本補助金(附註15)	Capital subvention fund (Note 15)	287,071	1,029,866
		99,382,291	94,929,984

6. 僱員薪俸

6. Staff Emoluments

		2024 \$	2023 \$
薪酬	Salaries	67,094,255	58,250,166
約滿酬金及其他津貼	Gratuities and other allowances	12,774,223	10,461,028
強積金計劃供款	Contributions to MPF Scheme	1,618,715	1,499,166
未放取年假撥備回撥	Reversal of provision for unutilised annual leave	(163,526)	(6,137)
		81,323,667	70,204,223

7. 主要管理人員的報酬 7. Key Management Compensation

		2024 \$	2023 \$
短期僱員薪俸	Short-term staff emoluments	16,040,926	14,119,056
約滿酬金及強積金計劃供款	Gratuities and contributions to MPF Scheme	2,169,423	1,515,761
		18,210,349	15,634,817

8. 稅項

8. Taxation

根據《個人資料(私隱)條例》附表2第6條的規定，個人資料私隱專員獲豁免課稅，因此個人資料私隱專員無須在本財務報表計提香港利得稅撥備。

No provision for Hong Kong Profits Tax has been made in the financial statements as the PCPD is exempted from taxation in respect of the Inland Revenue Ordinance by virtue of Schedule 2 Section 6 of the Personal Data (Privacy) Ordinance.

9. 物業、機器及設備

9. Property, Plant and Equipment

		擁有資產 Owned assets					使用權資產 Right-of-use assets		
		汽車 Motor vehicle \$	電腦 及軟件 Computer and software \$	辦公室 設備 Office equipment \$	家具及 固定裝置 Furniture and fixtures \$	租賃物業 裝修工程 Leasehold improvements \$	小計 Sub-total \$	租賃土地 及樓宇 Leasehold land and buildings \$	總計 Total \$
成本	Cost								
於2023年4月1日	At 1 April 2023	895,488	8,143,278	2,296,862	626,376	10,481,486	22,443,490	37,412,832	59,856,322
增加	Additions	–	119,875	190,450	21,390	–	331,715	20,803,578	21,135,293
處置	Disposal	–	(156,021)	(16,000)	–	–	(172,021)	–	(172,021)
於2024年3月31日	At 31 March 2024	895,488	8,107,132	2,471,312	647,766	10,481,486	22,603,184	58,216,410	80,819,594
累積折舊	Accumulated depreciation								
於2023年4月1日	At 1 April 2023	615,497	6,087,162	1,759,209	507,437	10,096,076	19,065,381	30,671,863	49,737,244
年內折舊	Charge for the year	119,996	891,835	264,826	55,861	247,994	1,580,512	7,712,323	9,292,835
處置核銷	Written back on disposal	–	(156,021)	(16,000)	–	–	(172,021)	–	(172,021)
於2024年3月31日	At 31 March 2024	735,493	6,822,976	2,008,035	563,298	10,344,070	20,473,872	38,384,186	58,858,058
帳面淨值	Net book value								
於2024年3月31日	At 31 March 2024	159,995	1,284,156	463,277	84,468	137,416	2,129,312	19,832,224	21,961,536
成本	Cost								
於2022年4月1日	At 1 April 2022	535,500	6,472,336	2,159,765	594,406	10,323,546	20,085,553	36,675,230	56,760,783
增加	Additions	359,988	1,670,942	137,097	31,970	157,940	2,357,937	737,602	3,095,539
於2023年3月31日	At 31 March 2023	895,488	8,143,278	2,296,862	626,376	10,481,486	22,443,490	37,412,832	59,856,322
累積折舊	Accumulated depreciation								
於2022年4月1日	At 1 April 2022	357,000	4,967,633	1,364,924	405,698	9,749,260	16,844,515	23,062,141	39,906,656
年內折舊	Charge for the year	258,497	1,119,529	394,285	101,739	346,816	2,220,866	7,609,722	9,830,588
於2023年3月31日	At 31 March 2023	615,497	6,087,162	1,759,209	507,437	10,096,076	19,065,381	30,671,863	49,737,244
帳面淨值	Net book value								
於2023年3月31日	At 31 March 2023	279,991	2,056,116	537,653	118,939	385,410	3,378,109	6,740,969	10,119,078

10. 銀行結存及現金

10. Bank Balances and Cash

		2024 \$	2023 \$
銀行及手頭現金	Cash at banks and on hand	11,287,272	12,106,045
短期銀行存款	Short-term bank deposits	32,736,547	33,047,814
財務狀況表及 現金流量表的 銀行結存及現金	Bank balances and cash in the statement of financial position and the statement of cash flows	44,023,819	45,153,859

11. 職員約滿酬金撥備

11. Provision for Staff Gratuity

		2024 \$	2023 \$
於4月1日的結餘	Balance as at 1 April	5,672,020	4,310,615
已作出的撥備	Provision made	8,071,250	6,392,406
未動用款項撥回	Unused amounts reversed	(141,556)	(566,208)
年內支付的數額	Amount paid during the year	(6,991,732)	(4,464,793)
於3月31日的結餘	Balance as at 31 March	6,609,982	5,672,020
減：流動部分	Less: current portion	(4,805,529)	(4,143,181)
非流動部分	Non-current portion	1,804,453	1,528,839

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.

12. 預收政府補助金

12. Government Subvention Received in Advance

		2024 \$	2023 \$
於4月1日的結餘	Balance as at 1 April	8,175,593	8,175,593
已收補助金	Subvention received	2,780,248	–
年內確認為收入的數額	Recognised as income in the year	(1,215,624)	–
於3月31日的結餘	Balance as at 31 March	9,740,217	8,175,593

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.

13. 租賃負債

13. Lease Liabilities

		2024 \$	2023 \$
到期最低租賃付款額	Minimum lease payments due		
– 1年內	– Within 1 year	7,557,902	6,834,870
– 1至5年	– 1 to 5 years	13,537,964	173,558
		21,095,866	7,008,428
減：未來財務費用	Less: future finance charges	(1,209,671)	(86,410)
租賃負債的現值	Present value of lease liabilities	19,886,195	6,922,018
分析為：	Analysed as:		
流動部分	Current portion	6,868,997	6,749,832
非流動部分	Non-current portion	13,017,198	172,186
		19,886,195	6,922,018

未來財務費用所應用的加權平均遞增借貸利率為4.125%（2023：2.65%）。

The weighted average incremental borrowing rate applied for future finance charges is 4.125% (2023: 2.65%).

14. 政府的約滿酬金
補助款14. Government Subvention for
Gratuity

		2024 \$	2023 \$
於4月1日的結餘	Balance as at 1 April	4,086,978	3,532,096
年內確認的補助金	Subventions recognised for the year	(8,087,750)	(6,511,326)
沒收款	Forfeiture	141,556	566,208
已收政府的約滿酬金 補助款	Gratuity subvention received from Government	7,850,000	6,500,000
於3月31日的結餘	Balance as at 31 March	3,990,784	4,086,978

這代表就個人資料私隱專員從政府收取的職員約滿酬金款項。

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

15. 資本補助金

15. Capital Subvention Fund

		更換汽車 Replacement of motor vehicle \$	資訊科技 基礎設施 檢修項目 IT infrastructure overhaul project \$	更新投訴 處理系統 Case handling system revamp \$	更換 電話系統 Replacement of telephone system \$	購置客貨車 Procurement of van \$	電腦鑑證 Computer forensics \$	總計 Total \$
於2022年4月1日	At 1 April 2022	110,800	600,013	167,004	85,617	-	-	963,434
政府資本補助金	Government capital subvention	-	-	-	-	287,990	384,800	672,790
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	(110,800)	(553,864)	(57,259)	(85,617)	(63,998)	(36,528)	(908,066)
- 其他營運費用	- Other operating expenses	-	-	-	-	-	(121,800)	(121,800)
於2023年3月31日及 2023年4月1日	At 31 March 2023 and 1 April 2023	-	46,149	109,745	-	223,992	226,472	606,358
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	-	(46,149)	(57,259)	-	(95,997)	(87,666)	(287,071)
於2024年3月31日	At 31 March 2024	-	-	52,486	-	127,995	138,806	319,287

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 the Government received for special projects. The funds are released to the statement of comprehensive income as income to match with the related costs.

16. 一般儲備

16. General Reserve

		2024	2023
		\$	\$
於4月1日	At 1 April	30,385,007	29,596,346
由全面(虧損)/	Transfer from statement of		
收益表撥入	comprehensive (loss)/income	(1,448,092)	6,548,040
政府收回上年盈餘	Previous year's surplus recovered by		
	Government	(3,418,194)	(5,759,379)
於3月31日	At 31 March	25,518,721	30,385,007

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25%。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（扣減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 25% 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.

17. 融資活動產生的負債對帳

下表詳述個人資料私隱專員來自融資活動的負債變動，包括現金及非現金變動。融資活動所產生的負債為現金流量或未來現金流量將於個人資料私隱專員的現金流量表中分類為融資活動的現金流量。

17. Reconciliation of Liabilities Arising from Financing Activities

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

		2024 \$	2023 \$
於年初	At beginning of the year	6,922,018	13,810,835
融資現金流的變動：	Changes from financing cash flows:		
已付租賃負債本金	Capital element of lease rentals paid	(7,839,401)	(7,626,419)
已付租賃負債利息	Interest element of lease rentals paid	(226,192)	(270,699)
融資現金流的變動總額	Total changes from financing cash flows	(8,065,593)	(7,897,118)
		(1,143,575)	5,913,717
其他變動：	Other changes:		
租賃負債利息	Interest on lease liabilities	226,192	270,699
租賃負債增加	Increase in lease liabilities	20,803,578	737,602
其他變動總額	Total other changes	21,029,770	1,008,301
於年末	At end of the year	19,886,195	6,922,018

18. 金融工具

個人資料私隱專員將其金融資產分為以下類別：

18. Financial Instruments

The PCPD has classified its financial assets in the following categories:

		2024 \$	2023 \$
按攤銷成本計量的金融資產	Financial assets at amortised cost		
應收款項及按金	Accounts receivable and deposits	236,979	568,416
銀行結存及現金	Bank balances and cash	44,023,819	45,153,859
		44,260,798	45,722,275

18. 金融工具 (續)

個人資料私隱專員將其金融負債分為以下類別：

18. Financial Instruments (Continued)

The PCPD has classified its financial liabilities in the following categories:

		2024 \$	2023 \$
按攤銷成本計量的 金融負債	Financial liabilities at amortised cost		
應付款項及應計費用	Accounts payable and accruals	180,049	575,593
政府的約滿酬金 補助款	Government subvention for gratuity	3,990,784	4,086,978
租賃負債	Lease liabilities	19,886,195	6,922,018
		24,057,028	11,584,589

所有金融工具的帳面值相對2023年及2024年3月31日時的公平值均沒有重大差別。

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

個人資料私隱專員的風險管理目標、政策和流程主要側重於透過密切監控個別風險承擔，最大限度地減低信貸風險、流動資金風險及市場風險對其財務表現及狀況的潛在不利影響。

The PCPD's risk management objectives, policies and processes mainly focus on minimising the potential adverse effects of credit risk, liquidity risk and market risk on its financial performance and position by closely monitoring the individual exposure.

(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，而最高信貸風險相等於金融資產所載有關帳面值。銀行存款的信貸風險是有限，因接受存款的銀行均為受香港《銀行業條例》規管的財務機構。

(a) Credit risk

The PCPD has no significant concentration of credit risk. The maximum exposure to credit risk is represented by the carrying amount of the financial assets. The credit risk on bank deposits is limited because the counterparties are authorised financial institutions regulated under the Hong Kong Banking Ordinance.

18. 金融工具 (續)

(b) 流動資金風險

個人資料私隱專員的流動資金風險是金融負債。個人資料私隱專員對資金作出謹慎管理，維持充裕的現金及現金等值，以滿足持續運作的需要。

下表載列個人資料私隱專員的金融負債於報告期末的剩餘合約年期。該等金融負債是根據合約未貼現現金流量 (包括使用已訂合約利率或按報告期末的利率 (如屬浮息) 計算所付的利息) 以及個人資料私隱專員可能被要求付款的最早日期編製：

18. Financial Instruments (Continued)

(b) Liquidity risk

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

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

		帳面值 Carrying amount \$	合約未貼現 現金流總額 Total contractual undiscounted cash flow \$	一年內 或按要求 Within 1 year or on demand \$	一年後 但五年內 Over 1 year but within 5 years \$
2024	2024				
應付款項及應計費用	Accounts payable and accruals	180,049	180,049	180,049	–
政府的約滿酬金 補助款	Government subvention for gratuity	3,990,784	3,990,784	–	3,990,784
租賃負債	Lease liabilities	19,886,195	21,095,866	7,557,902	13,537,964
		24,057,028	25,266,699	7,737,951	17,528,748
2023	2023				
應付款項及應計費用	Accounts payable and accruals	575,593	575,593	575,593	–
政府的約滿酬金 補助款	Government subvention for gratuity	4,086,978	4,086,978	–	4,086,978
租賃負債	Lease liabilities	6,922,018	7,008,428	6,834,870	173,558
		11,584,589	11,670,999	7,410,463	4,260,536

18. 金融工具(續)

(c) 市場風險

利率風險

個人資料私隱專員的利率風險主要來自銀行存款。個人資料私隱專員沒有對所產生的利率風險作敏感性分析，因為管理層評估此風險對個人資料私隱專員的財務狀況不會產生重大影響。

(d) 以公平值計量的金融工具

在報告期末，個人資料私隱專員並沒有金融工具以公平值列帳。

18. Financial Instruments (Continued)

(c) Market risk

Interest rate risk

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

(d) Financial instrument at fair value

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

19. 已頒佈但於年內尚未生效的《香港財務報告準則》

以下是已頒佈但於年內尚未生效的《香港財務報告準則》，這些準則或與個人資料私隱專員的營運及財務報表有關：

19. Hong Kong Financial Reporting Standards Issued but not yet Effective for the Year

HKFRSs that have been issued but are not yet effective for the year include the following HKFRSs which may be relevant to the PCPD's operations and financial statements:

	於以下年度開始或以後生效 Effective for annual periods beginning on or after
《香港會計準則》第1號的修訂：負債分類為流動或非流動 Amendments to HKAS 1, <i>Classification of Liabilities as Current or Non-current</i>	2024年1月1日 1 January 2024
《香港會計準則》第1號的修訂：附帶契諾之非流動負債 Amendments to HKAS 1, <i>Non-current Liabilities with Covenants</i>	2024年1月1日 1 January 2024
《香港會計準則》第16號的修訂：售後租回中之租賃負債 Amendments to HKFRS 16, <i>Lease Liability in a Sale and Leaseback</i>	2024年1月1日 1 January 2024
香港詮釋第5號（經修訂）財務報表之呈列：借款人對包含應要求償還條文之有期貨款之分類 Hong Kong Interpretation 5 (Revised) Presentation of Financial Statements, <i>Classification by the Borrower of a Term Loan that Contains a Repayment on Demand Clause</i>	2024年1月1日 1 January 2024
《香港會計準則》第7號及《香港財務報告準則》第7號的修訂：供應商融資安排 Amendments to HKAS 7 and HKFRS 7, <i>Supplier Finance Arrangements</i>	2024年1月1日 1 January 2024
《香港會計準則》第21號的修訂：缺乏可兌換性 Amendments to HKAS 21, <i>Lack of Exchangeability</i>	2025年1月1日 1 January 2025
《香港會計準則》第10號及《香港會計準則》第28號之修訂：投資者與其聯營公司或合資企業之間出售或注資 Amendments to HKFRS 10 and HKAS 28, <i>Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	待釐定 To be determined

19. 已頒佈但於年內尚未生效的《香港財務報告準則》(續)

個人資料私隱專員在本年內並未採納該等《香港財務報告準則》。初步評估顯示採納該等《香港財務報告準則》不會對個人資料私隱專員首次採納年度的財務報表產生重大影響。個人資料私隱專員將繼續評估該等《香港財務報告準則》及其他就此識別的重大變動的影響。

20. 批准財務報表

本財務報表已於2024年7月24日獲個人資料私隱專員授權刊發。

19. Hong Kong Financial Reporting Standards Issued but not yet Effective for the Year (Continued)

The PCPD has not early adopted these HKFRSs. Initial assessment has indicated that the adoption of these HKFRSs would not have a significant impact on the PCPD's financial statements in the year of initial application. The PCPD will be continuing with the assessment of the impact of these HKFRSs and other significant changes may be identified as a result.

20. Approval of Financial Statements

These financial statements were authorised for issue by the PCPD on 24 July 2024.