

20 23

Annual Report & Financial Statements

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01

Key Performance Figures



01

Key Performance Figures

Complaints

898

Total Complaints Received

Legally Binding Decisions: 245

Infringements found: 121

Non-infringements found: 124

104

CCTV-related cases dominated the area of investigation



Article 6(1)

Most infringed GDPR Article

One Stop Shop Cases

105

Total OSS Cases

92

Lead Supervisory Authority (LSA) cases

13

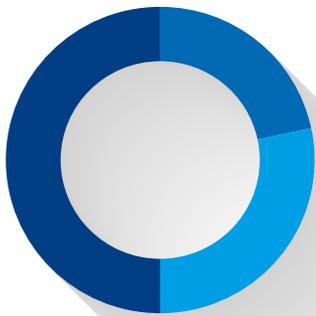
Concerned Supervisory Authority (CSA) cases

01

Key Performance Figures

Freedom of Information Applications

Decision notices issued:



Justified: 7
Not justified: 4
Partially justified: 3

734

Total Number of Requests received by Public Authorities

54

FOI Applications handled by IDPC

Data Breaches

67

Total breaches reported

34

Unauthorised disclosure cases (Most frequent cause of breach)

15

Notifications received from controllers outside the EU

02

Foreword





I welcome you to this annual report and have the honour to present the key aspects of the regulatory activities that we have carried out during 2023. It was a busy year characterised by the receipt of the highest number of data protection complaints when compared to the past few years.

This is a testament to the fact that individuals are becoming more aware of their data protection rights and that our Office has achieved a level of credibility where the legal remedies which we provide to safeguard the right to the protection of individuals' personal data are indeed effective.

The majority of complaints received involved instances where CCTVs, or other forms of video devices, were installed by private individuals on their residences and allegedly captured neighbouring houses or public space. Enforcement action was taken against few organisations and public bodies which processed personal data by means of CCTV systems without having a valid legal ground to justify the processing activity under article 6 of the GDPR. From the investigation of these cases, we could establish that, generally, controllers tend to use these devices for security purposes when that same purpose could have been achieved by far less intrusive measures.

The second category of mostly received complaints related to the right of access where complainants alleged that various controllers, particularly those operating in the gaming sector, were either not acceding to their requests for access or partially providing their personal

undergoing processing. Complaints also included instances where the data was not provided on the basis of a restriction invoked by controllers pursuant to article 23 of the GDPR. These cases were received both as national cases but also as cross-border ones, where the receiving authorities in EEA Member States determined that our office was the lead supervisory authority to investigate the subject matter.

Undoubtedly, the topic of artificial intelligence dominated the public debate during 2023, particularly with the launch of Open AI's large language model in the last quarter of 2022. Whereas the notion of artificial intelligence has been recognised as a legitimate field of study over 70 years ago, the availability of ChatGPT triggered serious discussions across the globe. Due to the fact that these models must be trained using huge volumes of personal data to be able to generate human-like responses, data protection and privacy authorities have voiced their concerns during various international fora and initiatives, and adopted position papers and statements namely the Statement on Generative AI adopted by the G7 DPA roundtable in Tokyo and the Resolution on Generative Artificial Intelligence Systems adopted during the 45th Global Privacy Assembly in Bermuda.

“ Our commitment will remain unchanged. Providing complainants with a legal remedy to their cases will remain a top priority even at the expense of not being able to engage in more proactive activities which I believe are necessary to ascertain our supervisory functions. ”

AI is a double-edged sword. Notwithstanding the positive societal aspects which the technology seems to deliver, it is indeed important that privacy and data protection concerns when interacting with AI are addressed *ab initio* and therefore during the design stage of any model or system which will incorporate an AI model.

The EU Artificial Intelligence Act is set to become a landmark regulation governing artificial intelligence. It is expected that the regulation will be adopted by the co-legislators and will come into force by mid of next year. The application of certain provisions, namely those relating to the prohibited AI models and the identification of market surveillance authorities by Member States, will be done through a staged approach with various dates as set out under the article 113 of the draft regulation.

More generally, during this year, the Court of Justice of the European Union delivered relevant and important data protection-related judgments which continue to pave the way for a consistent and coherent interpretation of certain provisions of the Regulation. This annual report will provide a summary of key issues which were ruled by the Court in these judgements.

During 2023, our Office was requested to provide advice to Government on various legislative measures relating to the protection of natural persons' rights and freedoms with regard to the processing of personal data. I can confidently say that all the advice on new legislative instruments which we have diligently and exhaustively provided during the year was taken on board by the Government when adopting the final versions of the laws.

Our commitment will remain unchanged. Providing complainants with a legal remedy to their cases will remain a top priority even at the expense of not being able to engage in more proactive activities which I believe are necessary to ascertain our supervisory functions. In this regard, 2024 will be a year in which we will invest more effort in building additional capacity to reach out more to the general public and provide more visibility to our work.

Ian Deguara
Commissioner

03

Mission, Vision and Strategic Objectives



The IDPC is the independent national supervisory authority responsible for monitoring and enforcing the General Data Protection Regulation and the Data Protection Act (Cap. 586 of the Laws of Malta), including the regulations made thereunder. The IDPC is also responsible for promoting the observance by the relevant public authorities of the requirements of the Freedom of Information Act (Cap. 496 of the Laws of Malta).

The mission of the IDPC is to ensure a high level of protection to the rights and freedoms of natural persons whereas the vision of the Office is to have an open society in which individuals feel confident that their right to personal data protection is safeguarded whilst also enjoying their right to freedom of information, to strengthen their rights and freedoms of the individuals and enhance democracy through the establishment of those human rights.

By performing his tasks and duties, the IDPC aims at:

- » Introducing a culture where safeguarding data protection rights is perceived as a natural process that forms an integral part of organisations' operations, rather than a legal burden;
- » Providing the required level of transparency of the work performed, in particular, relating to complaint-based investigations both in relation to data protection and freedom of information cases;

- » Increasing the level of trust by the general public that their personal data is used in accordance with the requirements of data protection legislation;
- » Enforcing data protection legislation by taking appropriate corrective action, including the imposition of effective, proportionate and dissuasive administrative fines against controllers and processors which are found infringing the law;
- » Assisting SMEs in complying with the data protection law;
- » Taking initiatives to raise data protection awareness;
- » Communicating extensively and constructively with stakeholders;
- » Contributing to the consistent application of the General Data Protection Regulation by cooperating with its European counterparts through the consistency mechanism and participating as active member to European Data Protection Board fora; and
- » Ensuring transparency and good governance by public authorities.

04

Organisation



04

Organisation

4.1

Organigram and Staff Complement

The IDPC retained its lean structure during the year under review with a staff complement of 15 employees having competences in the legal field and in technical matters. Despite being a small authority, the IDPC still managed to handle and conclude a significant number of data protection and freedom of information complaints. This fact is supported by the statistical figures which are contained in this annual report.

“ Every person has the right to have his or her affairs handled impartially, fairly and within a reasonable time by the institutions, bodies, offices and agencies of the Union. ”

Providing data subjects with a swift remedy to their cases is indeed a priority for the IDPC. This not only aligns with the IDPC's strategic objectives, but is an obligation which derives from the provisions of article 41 of the EU Charter of Fundamental Rights which provides, inter alia, that “[e]very person has the right to have his or her affairs handled

impartially, fairly and within a reasonable time by the institutions, bodies, offices and agencies of the Union”.

Members of staff who deal with the complaints-handling procedure scrupulously follow the internal rules to ensure that the parties' right to be heard is guaranteed throughout the investigation process. This is indeed of paramount importance to ascertain that the IDPC's decision process fully respects the legal elements which are necessary to comply with the right to good administration and are watertight from a procedural aspect in the event of an appeal filed by one of the parties before the Information and Data Protection Appeals Tribunal or otherwise before the competent court.

Additionally, during the year, the IDPC continued to invest in its ICT infrastructure by conducting, in collaboration with MITA, cyber security activities on its public and internal systems. The IDPC further invested in new office automation equipment through the acquisition of further workstations.

4.2

Financial Resources

The budget of the IDPC for 2023 was €700,000. This represents a marginal increase of €20,000 over the allocation of 2022. The financial aspect to ensure that data protection authorities have sufficient monetary resources to adequately and effectively perform their supervisory functions has been the subject of reports issued at EU level. The European Commission and the European Data Protection Board have in a number of occasions drew the

attention of national Governments to provide authorities with the necessary budgets particularly in the light of their increasing responsibilities deriving from new legislative instruments which form part of the EU's digital package. The IDPC presented the Government with a financial business plan for 2024 and requested an increase in the subvention which is commensurate with these growing requirements.

05

Summary of Data Protection Activities



05

Summary of Data Protection Activities

5.1

Publication of Commissioner's decisions

At the start of this year, the IDPC has taken the decision to provide the general public with visibility of its regulatory work insofar as complaints-based investigations are concerned. To operationalise this decision, a dedicated section on the office's website was created and legally-binding decisions issued by the Commissioner were gradually uploaded. Decision notices issued under the Freedom of Information

Act are published in their entirety, while data protection decisions are published after redactions are made to the names of the complainant and of the controller, and, where applicable, to information which is considered to be commercially-sensitive or which might reveal the controller's internal security measures. The IDPC is committed to also publish decisions taken prior to 2023 in a phased approach.

5.2

Participation in the EDPB Coordinated Enforcement Framework (CEF)

The Coordinated Enforcement Framework (CEF) was developed as part of the EDPB 2021-2023 Strategy to streamline enforcement and cooperation among supervisory authorities (SA). It provides a structure for coordinating recurring annual activities by SAs which focus on a pre-defined topic and allows them to pursue this topic using an agreed-upon methodology. The legal basis for the CEF is found in Article 57(1)(g) of the GDPR, which gives national SAs the competence to "cooperate with, including sharing information and provide mutual assistance to, other supervisory authorities with a view to ensuring the consistency of application and enforcement of this Regulation."

The CEF topic chosen for 2023 was entitled 'Designation and Position of Data Protection Officers', focusing on the role of Data Protection Officers with the aim of gaining a deeper insight into the designation process and legal status of data protection officers. Through the CEF, DPAs including the IDPC, investigated whether DPOs actually have the means to

fulfil their tasks as is ultimately required by the GDPR. The main findings which emerged during the local investigation carried out by the IDPC were twofold:

- » lack of resources and time afforded to Data Protection Officers in order to be in a position to carry out their tasks; and
- » inadequate hours of training provided to Data Protection Officers leading to insufficient expert knowledge.

The full CEF report as published by the EDPB lists, inter alia, the obstacles currently faced by DPOs, such as insufficient transparency, resources and involvement in completing privacy-related tasks of DPOs, along with a series of recommendations to further strengthen their role.

More information on the CEF may be accessed on the following link: https://www.edpb.europa.eu/coordinated-enforcement-framework_en

5.3

Participation in the GPA Education Working Group activities

The Working Group on Digital Education (DEWG) was created by the resolution adopted by the GPA in 2013 - A Digital Education for All - and mandated to "provide specific protection for minors in relation to the digital world". Raising children's awareness and promoting data protection through education, helping them become responsible digital citizens and exercise their rights while maintaining the principle of parental responsibility are key objectives of actions undertaken by the DEWG.

“ The Working Group on Digital Education (DEWG) was created ... to “provide specific protection for minors in relation to the digital world”. ”

The core of the DEWG aims to promote digital education that respects the rights and freedoms of all, and to raise awareness on the exercise of digital rights by children. The overarching objective is to allow children and young people to develop the competences and skills needed to grow into responsible digital citizens.

In 2023, the DEWG continued to develop common activities between the DEWG members relating to children's rights and digital education. One of such activities was the launch of a survey aimed at assessing 'Teachers' Perceptions of the Personal Data Protection and Digital Citizenship.'

Through this survey, DPAs including the IDPC primarily sought to explore:

- » how teachers put into practice these specific topics in their data protection awareness-raising activities and lesson plans with their students; and
- » whether they need to be more supported by external expertise from DPAs.

The survey was conducted among teachers of schools in state, church and independent primary, secondary and post-secondary schools, thus covering the age range of students from 6 years to 17+ years.

The full report on the survey as published by the GPA is still not available but more background information on this project may be accessed on the following link: <https://globalprivacyassembly.org/wp-content/uploads/2023/10/5.-DEWG-Annual-activity-Report-2022-2023-V2-28-September-2023.pdf>

05

Summary of Data Protection Activities

5.4

Organisation of BIIDPA meeting

BIIDPA is a network that together with the IDPC links the data protection authorities of Bermuda, Cayman Islands, Cyprus, Gibraltar, Guernsey, Ireland, Isle of Man, Jersey and the United Kingdom, thus bringing together ten data protection authorities from two continents. These ten authorities, although having separate data protection regimes, nonetheless have many close affinities and thus, by means of this network, strive to ensure practical supervisory consistency.

This year's annual meeting was held in Malta, in June and hosted by IDPC. It consisted of two days of high-level but informal meetings, where common privacy trends, current issues, best practices and priorities in the respective countries were identified. The IDPC, as the hosting country had the opportunity to share national updates and general figures regarding work in the past year together with the challenges and obstacles in the implementation of data protection legislation.

5.5

EU and International Engagements

Article 50 of the GDPR and International Cooperation

Under Article 50 of the GDPR, supervisory authorities are tasked with establishing international cooperation frameworks to support the effective enforcement of data protection regulations. This includes facilitating mutual assistance across borders, ensuring compliance with data protection laws and promoting the exchange of knowledge and practices regarding data protection legislation. In line with this mandate, the supervisory authority entered into cooperation agreements with two key data protection authorities during the year. These agreements were formalised with the UK's Information Commissioner's Office (ICO) and the National Privacy Commission of the Philippines.

The Memorandum of Understanding (MOU) with the UK's ICO was signed during the BIIDPA meeting held in Malta in June, while the one with the National Privacy Commission of the Philippines was signed during the 45th Global Privacy Assembly, which took place from the 15th to the 20th October 2023.

31st European Conference of Data Protection Authorities (Spring Conference)

The 31st European Conference of Data Protection Authorities, also known as the Spring Conference, was held in Budapest, Hungary from the 10th to 12th May 2023. This Conference provided an opportunity for European data protection authorities to convene and discuss recent developments in personal data protection. The closed session addressed four main topics: emerging technologies, competition law, significant court rulings and best practices for enforcement cooperation between EEA and non-EEA nations.

For the first time in the Spring Conference, data protection officers (DPOs) were able to participate in an open session, either online or in person. Panels covered the DPO-DPA relationship, the role of DPO networks and training and the function of DPOs within organisations.

5.5

EU and International Engagements

31st European Conference of Data Protection Authorities (Spring Conference)

The session on the DPO-DPA relationship shared insights from various national practices, while the panel on DPO networks emphasised the importance of maintaining up-to-date knowledge, best practices and expertise. The final panel focused on how DPOs can better inform and guide their organisations to ensure compliance with data protection regulations.

Three resolutions were adopted during the Spring Conference. The first called for enhanced collaboration between data protection and competition law authorities to ensure both fair competition and the protection of personal data. Another resolution accredited the San Marino Data Protection Authority as member of the Conference of European Data Protection Authorities with the status of National Data Protection Authority and a resolution on the revision of the Rules of Procedures of the Conference.

45th Global Privacy Assembly

The 45th edition of the Global Privacy Assembly (GPA), an important annual event in the field of data protection, took place from the 16th to the 20th October 2023. Organised by the Bermuda Personal Data Protection Authority, the event attracted representatives from one hundred and sixty-nine member and monitoring authorities, alongside participants from academia, civil society, interest groups and the media, all under the theme 'Ripples, Waves, Currents'.

During the Closed Session, several resolutions were adopted to strengthen the regulatory framework

in data protection. These included resolutions on the use of artificial intelligence in employment, generative AI systems, the global standards for data protection and the handling of health-related personal data.

Additional resolutions were passed regarding the protection of personal data from a gender perspective, the establishment of a GPA library and the creation of a human rights and privacy award. The Closed Session discussions also focused on the implications of digital technology on personal data processing, how governance can be improved through the use of new technologies and the importance of international collaboration in data protection. Annual reports from the GPA Working Groups were presented and approved and the authorities of Brazil, Niger and Nigeria were granted full membership, while Angola, Barbados and Panama received observer status.

The Open Session featured nine panel discussions on topics relevant to both the data protection community and broader stakeholders. These discussions included policy strategies for emerging technologies, the challenges of regulating AI within existing frameworks and enhancing collaboration between data protection and other regulatory bodies. Participants also explored issues such as risk assessment, the regulatory treatment of indigenous populations and mechanisms for international data transfers. Additionally, the need for stronger actions by data protection authorities to uphold the highest standards of personal data protection was emphasised. Several parallel meetings were conducted by regional authorities, professional organisations and interest groups, further enriching the discussions.

05

Summary of Data Protection Activities

5.6

MOU signed with the Philippines

The IDPC firmly believes in the importance of developing international cooperation mechanisms with data protection counterparts in third countries primarily designed to share information and expertise on data protection practices. This level of cooperation at an international level to ensure the protection of personal data also derives from the provisions of article 50 of the GDPR.

In the margins of the 45th Global Privacy Assembly held in Bermuda, the IDPC and the Privacy Commissioner of the Philippines signed a Memorandum of Understanding, by means of which, both authorities commit themselves to foster collaboration and cooperation between them in the area of the protection of personal data.

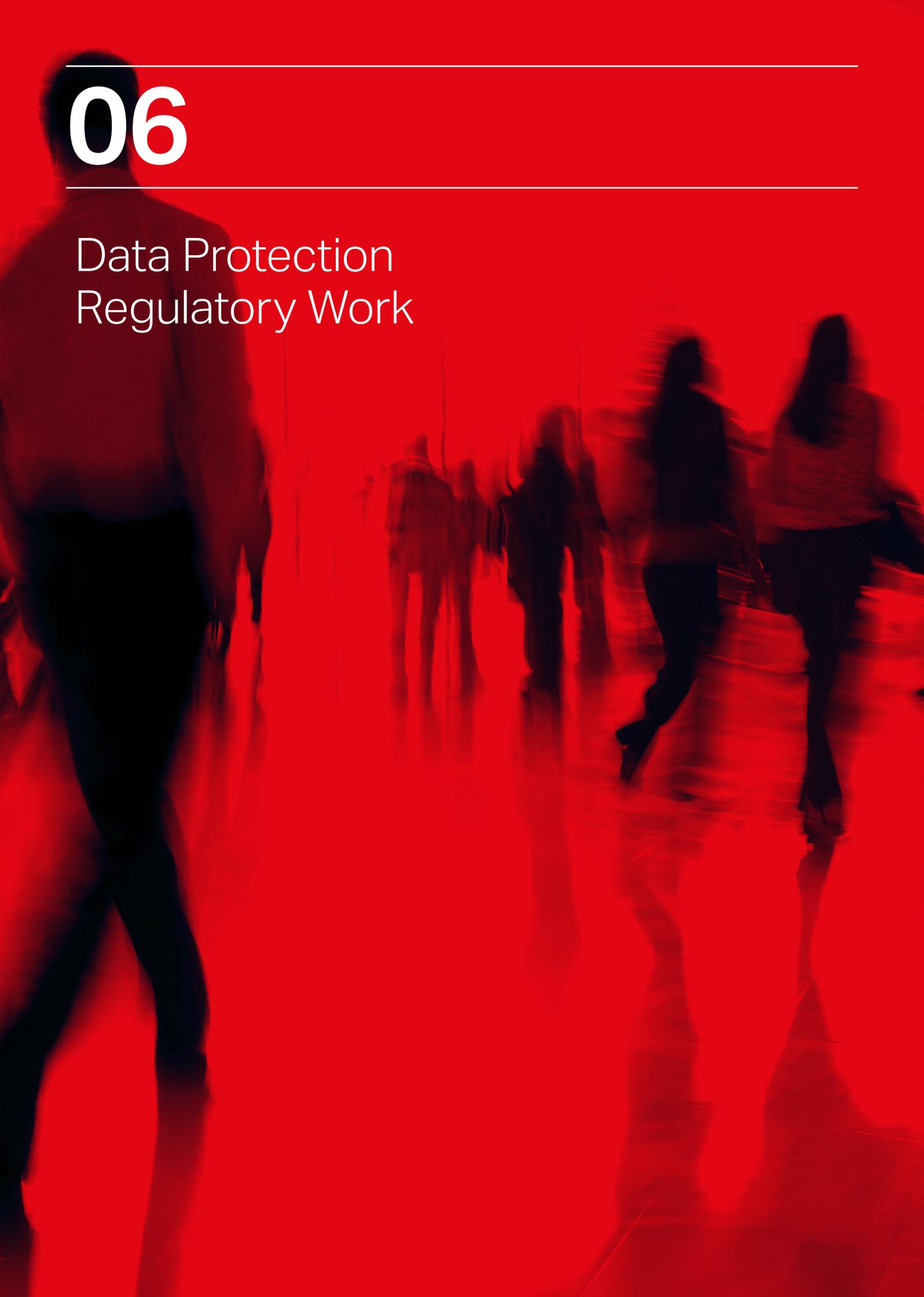
The IDPC and the Privacy Commissioner of the Philippines acknowledge the importance of keeping each other informed about their respective regulatory activity in order to better protect the rights and freedoms of the citizens of the Philippines and of Malta and support businesses in compliance with laws protecting personal data.



Commissioner Ian Deguara (left) with the Privacy Commissioner of the Philippines John Henry Nagra.

06

Data Protection Regulatory Work



06

Data Protection Regulatory Work

6.1

Contacts and Enquiries

Ensuring compliance with data protection law presents significant challenges for both data controllers and processors, necessitating a comprehensive understanding of relevant legal provisions. Concurrently, it is essential for data subjects to be informed of their rights, to understand what to anticipate when they share their personal data with controllers or processors, and to make informed decisions in this regard.

The IDPC advocates for transparency, openness, and inclusivity in the operations of data protection supervisory authorities. To facilitate this, the IDPC has established an accessible telephone line during business hours and

a general mailbox to receive inquiries related to data protection and freedom of information, catering to private individuals, professionals, organisations, and public entities. In 2023, the IDPC received the highest volume of inquiries regarding the processing of personal data via video surveillance systems (CCTV), data protection rights—specifically the right of access and the right to erasure—the legality of data processing activities, transfers of personal data to and from third countries which do not ensure an adequate level of data protection, and unauthorised disclosures of personal data. The IDPC actively encourages the public to utilise these services and is keen to receive feedback on potential enhancements.

6.2

Advisory Services

6.2.1 Data Protection Impact Assessments

The obligation to consult the Commissioner prior to the processing arises where a data protection impact assessment under article 35 of Regulation (EU) 2016/679 indicates that the processing would result in a high risk in the absence of measures taken by the controller to mitigate the risks. In 2023, all data protection impact assessments submitted to the Commissioner were conducted by public authorities, and none indicated a high-risk processing operation. Nonetheless, the controllers opted to share copies of these assessments, even though it is not a legal requirement, in order to obtain legal reassurance and to seek the advice of the Commissioner in relation to the implementation of the appropriate technical and organisational measures.

6.2.2 Advice provided to Government on draft legislation

During 2023, this Office was requested to provide advice to Government on various legislative measures relating to the protection of natural persons' rights and freedoms with regard to processing of personal data. Most notably, the Commissioner was consulted by the Minister responsible for Data Protection in relation to the Enforcement of the Rights of Data Subjects in relation to Transfers of Personal Data to a Third Country or an International Organisation Regulations (Subsidiary Legislation 586.12). These regulations entered into force on the 18th August 2023 by means of Legal Notice 204 of 2023.

6.2

Advisory Services

6.2.2 Advice provided to Government on draft legislation

The objective of these regulations is to apply Council Implementing Decision (EU) 2021/914 of 4 June 2021 on standard contractual clauses for the transfer of personal data to third countries pursuant to Regulation (EU) 2016/679 of the European Parliament and of the Council. Given that the national legislation at the time did not permit the enforcement of third party beneficiary rights within the context of data protection legislation, Subsidiary Legislation 586.12 was introduced to establish rights in Maltese law for third party beneficiaries with respect to transfers of personal data to a third country or an international organisation.

“ Subsidiary Legislation 586.12 was introduced to establish rights in Maltese law for third party beneficiaries with respect to transfers of personal data to a third country or an international organisation. ”

These regulations grant the right to data subjects whose personal data are transferred by a controller or a processor to a third country or to an international organisation pursuant to article 46 of Regulation (EU) 2016/679 to enforce third party beneficiary rights conferred on data subjects by the instrument concerned, or by any clause or rules express to be for the benefit of data subjects in said instrument.

In addition to the foregoing, the Commissioner was consulted in relation to the following legislative measures:

- » Registration of Sports Persons Regulations, Legal Notice 141 of 2023;
- » National Platform for the Prevention of Corruption in Sport (Powers and Obligations) Regulations, Legal Notice 39 of 2024;
- » Establishment and Composition of the National Platform for the Prevention of Corruption in Sport Regulations, Legal Notice 40 of 2024;
- » Older Persons Standards Authority Act, Bill No. 69;
- » Holiday Premises Regulations, Legal Notice 221 of 2023;
- » Processing of Personal Data for the Purpose of Ensuring Proper Waste Management Regulations, Legal Notice 222 of 2023;
- » Cat Feeders Regulations, Legal Notice 168 of 2024;
- » Property Market Agency, Bill No. 97;
- » Nomad Residence Permits Regulations;
- » Proposed Amendments to the Parking Concessions for Persons with Disability Act, Chapter 560 of the Laws of Malta;
- » Personal Autonomy Bill;
- » Protection of Adults in Situations of Vulnerability Bill; and
- » The Authority for Integrity in Maltese Sport Anti-Doping Regulations.

06

Data Protection Regulatory Work

6.2

Advisory Services

6.2.2 Advice provided to Government on draft legislation

The Commissioner was also consulted by the Ministry for Home Affairs, Security, Reforms and Equality in relation to the processing of personal data exchanged within the context of a proposed Memorandum of Understanding between the Narcotics Control Commission (NACOC) of the Republic of Ghana and the Malta Police Force.

On the 1st of September 2023, the IDPC together with the Malta Communications Authority, signed a Memorandum of Understanding on cooperation relating to the Digital Services Act. The purpose of this Memorandum of Understanding is to establish a cooperative framework between the two parties, whereby the Commissioner provides its interpretation and guidance to the Malta Communications Authority in relation to the exercise of its regulatory functions as the Digital Services Coordinator in Malta.

6.3

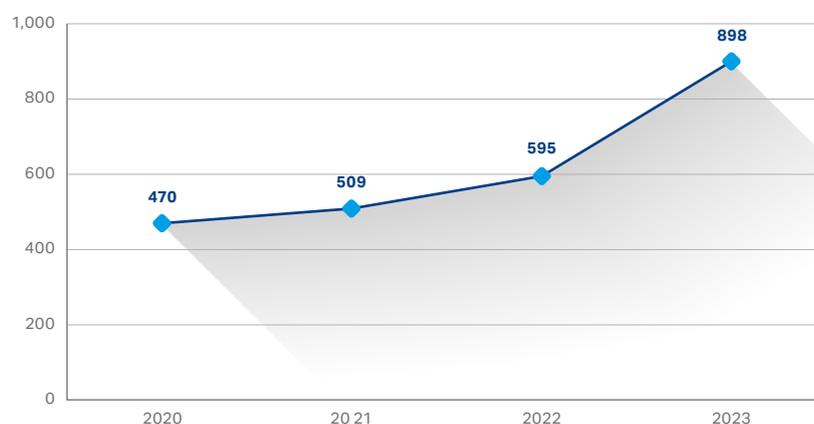
Complaints

6.3.1 Data Protection Complaints

In 2023, the Office received a total of eight hundred and ninety-eight (898) local cases, marking a significant increase compared to the previous years. This upward trend is evident when compared to the five hundred and ninety-five (595) cases received

in 2022, five hundred and nine (509) cases in 2021 and four hundred and seventy (470) in 2020. This consistent growth over the last four years reflects heightened awareness and concern among individuals regarding data protection issues, as well as the increasing importance of regulatory compliance across various sectors.

Complaint comparison by year



06

Data Protection Regulatory Work

6.3

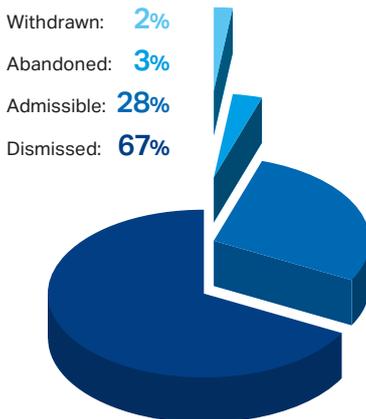
Complaints

6.3.1 Data Protection Complaints

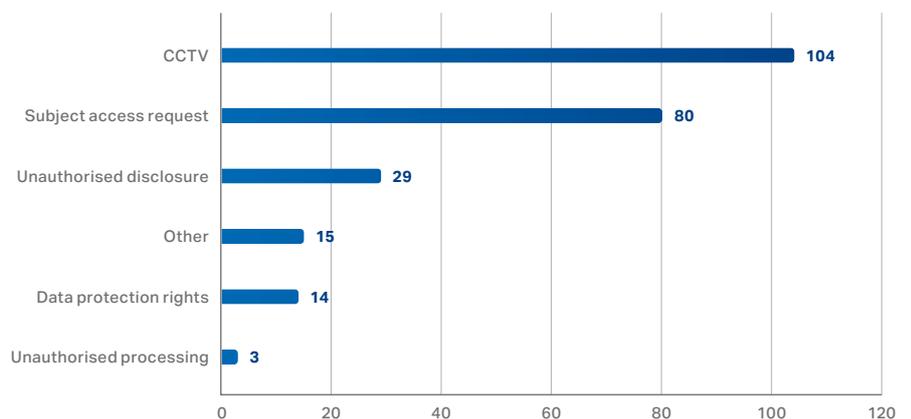
Of the eight hundred and ninety-eight (898) complaints received in 2023, two hundred and forty-five (245) were deemed admissible and proceeded to further investigation. Meanwhile, five hundred and ninety-six (596) were dismissed during the pre-filtering phase due to issues such as language non-compliance, lack of evidence or incorrect details about the data controller. Fifteen (15) complaints were withdrawn, thirty (30) were abandoned while twelve (12) complaints are still ongoing and the investigation process spilled over to 2024.

The admissible complaints revealed several key trends. Issues related to video surveillance (CCTV) dominated, accounting for one hundred and four (104) cases, reflecting the public concerns over surveillance practices. Subject access requests were the second most common issue, with eighty (80) cases filed by data subjects seeking access to their personal data. Allegations of unauthorised disclosure of personal data amounted to twenty-nine (29) cases.

Complaints received during 2023



Subject for admissible cases



06

Data Protection Regulatory Work

6.3

Complaints

6.3.1 Data Protection Complaints

Sector-specific analysis demonstrated that complaints against private individuals were the most frequent, totalling one hundred and eighteen (118) cases. Gaming operators were the second most controllers by sector against which complaints were filed by data subjects with sixty-nine (69) cases, while complaints versus government authorities amounted to nineteen (19).

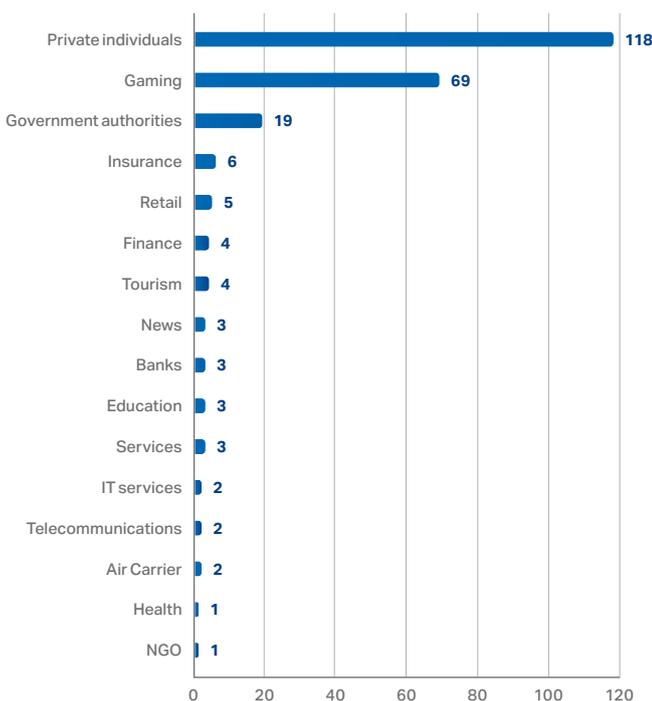
In response to these complaints, the IDPC issued a total of two hundred and forty-five (245) legally-binding decisions. Out of these decisions, seven (7) were appealed before the Information and Data Protection Appeals Tribunal. In one hundred twenty-one (121) cases, the IDPC

found an infringement – out of these cases, seventy (70) were resolved through letters, forty-nine (49) through legally binding decisions and two (2) were settled amicably.

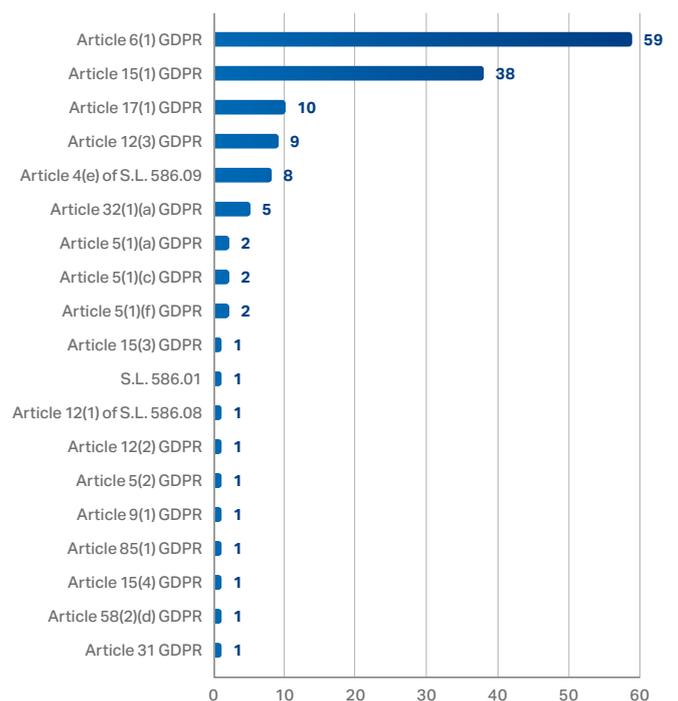
Conversely, in the one hundred and twenty-four (124) cases where no infringement was found, one hundred and fourteen (114) were resolved via decisions issued by letter, nine (9) through legally binding decisions, two (2) cases were settled amicably and two (2) were challenged before the Tribunal.

The most legal infringements under the GDPR included infringements of article 6(1) of the GDPR which governs the lawfulness of processing, article 15 of the GDPR which addresses the right of access and article 17 of the GDPR pertaining to the right of erasure.

Admissible cases by Sector



Article Infringements



6.3

Complaints

6.3.2 Summaries of key data protection cases*Data Minimisation*

On the 10th of August 2023, the IDPC issued a decision in response to a complaint filed by a data subject who alleged that an insurance company had requested a copy of their test results to process a health claim refund.

“ The controller acknowledged the discrepancy and indicated plans to rectify it to prevent similar issues in the future. The Commissioner stressed that requesting test results in a broad and indiscriminate manner violates the principle of data minimisation. ”

The Commissioner reviewed the correspondence exchanged between the parties after the controller (the insurance company) requested the complainant to provide copies of the test results.

The investigation revealed a contradiction between the Health Insurance Policy and the Health Insurance Claim Form, both of which required copies of test results, and the information submitted to the Commissioner. In its submissions, the controller claimed that it generally did not request test results for health

claims unless additional information or clarification was necessary. However, the correspondence showed that the controller had not requested any further information or clarification from the complainant but had directly asked for the test results, as specified in the Health Insurance Policy.

In response, the IDPC sought further clarifications from the controller regarding this inconsistency. The controller was unable to demonstrate that the request for test results was adequate, relevant, and limited to what was necessary for the intended purpose.

The controller acknowledged the discrepancy and indicated plans to rectify it to prevent similar issues in the future. The Commissioner stressed that requesting test results in a broad and indiscriminate manner violates the principle of data minimisation. Test results should only be required in specific circumstances where the controller's objective cannot be reasonably achieved through less invasive means.

Consequently, the IDPC determined that the controller's request for test results violated the principle of data minimisation, infringing Article 5(1)(c) of the GDPR. In accordance with Article 58(2)(d) of the GDPR, the IDPC ordered the controller to revise both the Health Insurance Policy and the Health Insurance Claim Form to ensure compliance with the principle of data minimisation.

6.3

Complaints

6.3.2 Summaries of key data protection cases

Subject Access Request

On the 18th of December 2023, the IDPC addressed a complaint from a data subject against their former employer. The complainant alleged that the employer had failed to respond to their data subject access request within the legally required timeframe and had not adhered to Article 13 regarding the CCTV policy.

The investigation revealed that the controller did not provide the complainant with a copy of all their personal data being processed or information about that processing within one month of receipt of the request. The Commissioner emphasised that every data subject access request must be interpreted as a request for a complete copy of all personal data undergoing processing.

“ The complainant alleged that the employer had failed to respond to their data subject access request within the legally required timeframe and had not adhered to Article 13 regarding the CCTV policy. ”

Upon assessing the necessity and proportionality of limiting the complainant's right to information regarding the “date on which the footage was accessed,” the Commissioner found that the controller failed to justify this limitation. The complainant's request for “evidence

that she was informed of the CCTV policy” was deemed outside the scope of the subject access request. However, the Commissioner concluded that the controller had provided sufficient evidence that the complainant was informed about the processing activities involving the CCTV cameras during their employment, as required by Article 13 of the Regulation.

As a result, the IDPC reprimanded the controller under Article 58(2)(b) for infringing Articles 15(1)(a) to (h) and 15(3) of the GDPR. In accordance with Article 58(2)(c), the Commissioner ordered the controller to provide the requested information per Article 15(1)(a) to (h) and a copy of all personal data undergoing processing, while considering the rights and freedoms of employees and others, as stipulated in Article 15(4).

Data Protection Shortcomings

On the 4th of May 2023, the IDPC issued a decision following a complaint from a data subject alleging multiple data protection shortcomings by a support service, identified after a mother requested access to her minor son's file. The controller failed to provide the data subject with information about the processing activity and a copy of her son's personal data within one month of the request.

The investigation revealed that the controller had not involved the Data Protection Officer (DPO) properly or timely in handling the case. Additionally, the controller lacked internal policies and processes to implement relevant data protection requirements for its processing operations. The Commissioner stressed that all employees handling personal data should receive comprehensive training on data protection.

6.3

Complaints

6.3.2 Summaries of key data protection cases

Data Protection Shortcomings

Upon reviewing the available 'Data Protection Policy,' the Commissioner found it did not include all minimum information required for data subjects, violating the principle of transparency. Consequently, the Commissioner concluded that the controller infringed Articles 12(3), 15(1), 38(1), 5(1)(a), 12(1), 13, 14, and 24(2) of the GDPR. An administrative fine of €2,500 was imposed under Article 21 of the Data Protection Act (Cap. 586 of the Laws of Malta). The Commissioner also ordered the controller to (i) revise the 'Data Protection Policy, (ii) establish an internal data protection notice, and (iii) provide training on data protection during the induction period for new employees and periodically for all staff handling personal data.

Unauthorised Access to Audio Recordings

On the 31st of May 2023, the IDPC issued a decision following a complaint alleging unauthorised access to audio recordings from a surveillance camera in the company's reception area. The Commissioner found that the processing of the complainants' personal data was not legal, fair, or transparent. The audio processing was deemed illegal, as the controller lacked a valid lawful basis or legitimate interest to process such data. Furthermore, the processing was not transparent because the controller did not inform data subjects of ongoing processing activities.

The Commissioner concluded that the controller failed to demonstrate that the audio processing was necessary or proportionate to its intended purpose. The investigation revealed that the personal data was processed in a manner incompatible with the original purpose, and the controller violated the principle of data minimisation, as audio recording was not necessary for CCTV installation.

Consequently, the IDPC determined that the controller infringed Articles 5(1)(a), 5(1)(b), 5(1)(c), and 6(1) of the GDPR. An administrative fine of €5,000 was imposed under Article 21 of the Data Protection Act, Cap. 586 of the Laws of Malta. The IDPC ordered the controller to align its processing operations with the GDPR by taking corrective actions, ensuring that surveillance cameras no longer record audio, and installing signs to inform data subjects about the surveillance cameras.

06

Data Protection Regulatory Work

6.4

Ex-officio Investigations

In 2023, the Commissioner initiated an ex-officio investigation following chats exposed by media reports in relation to former employees of a public authority, who allegedly had information that revealed the political opinions of data subjects.

For the purpose of exercising his investigative power as set forth in article 58(1)(e) of the GDPR, the Commissioner sought to determine whether the controller processed any personal data, including special categories pursuant to article 9(1) of the GDPR, which infringed the provisions of the GDPR, and, consequently, the rights and freedoms of the data subjects. As part of the internal investigative process, the Commissioner engaged an independent auditor to conduct the technical investigation,

who was primarily tasked to conduct a forensic extraction and analysis from the data processed by the controller and any application and system accessed by its former users. During the course of the investigation, the involved parties fully cooperated and complied with the order of the Commissioner to obtain access to all personal data and to all information necessary for the performance of his investigative tasks.

Following the conclusion of the forensic examination of the extracted data by the auditor, the Commissioner concluded that there was no evidence suggesting that the controller processed any personal data, including special categories of personal data, which infringed the provisions of the GDPR.

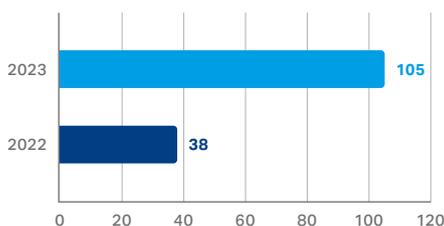
6.5

One-Stop-Shop Cases

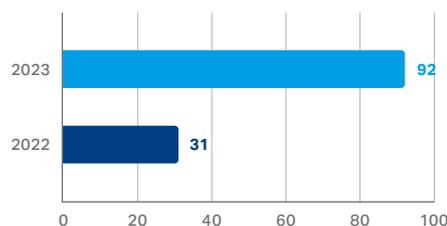
In 2023, there were one hundred and five (105) complaints filed under the Internal Market Information (IMI) system, a substantial increase compared to the thirty-eight (38) complaints recorded in 2022. Out of these, ninety-two (92) were LSA cases, and thirteen (13) were

CSA cases, compared to thirty-one (31) and seven (7) cases respectively in the previous year. The most cases were received from Austria (67), followed by Spain (14), Germany (9) and other countries receiving fewer cases.

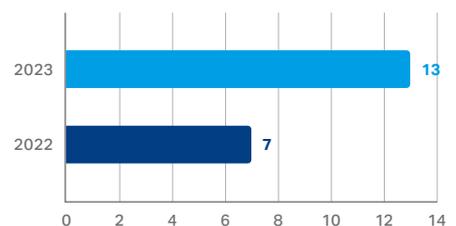
Total OSS Cases



Cases acting as LSA



Cases acting as CSA



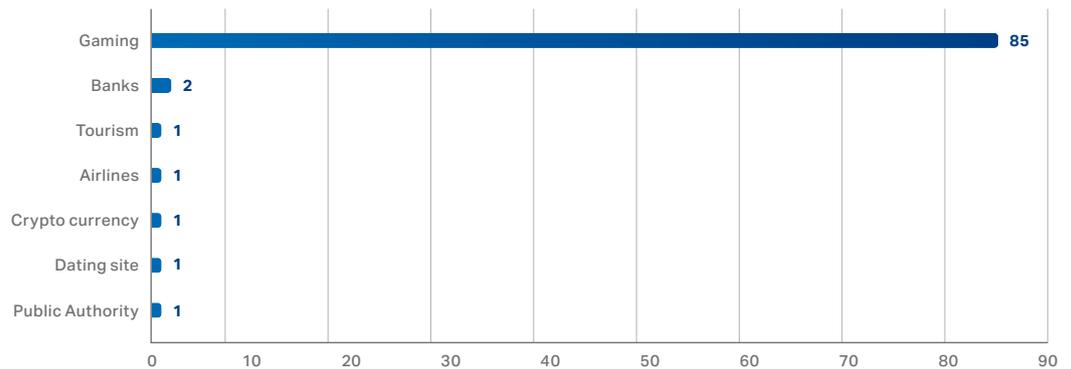
06

Data Protection Regulatory Work

6.5

One-Stop-Shop Cases

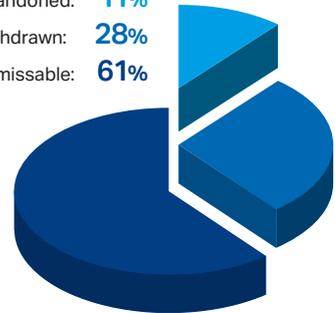
Number of Complaints by Sector



The sector with the highest number of complaints was gaming, accounting for eighty-five (85) cases, while sectors such as banks, tourism, airlines, cryptocurrency and dating sites had only one (1) or two (2) complaints each. Most of these complaints (eighty cases) were related to the right of access, followed by eight (8) cases of identity theft and one (1) case each concerning the right of erasure and unauthorised disclosure of personal data. Regarding case outcomes, fifty-six (56) complaints were deemed admissible, while ten (10) were abandoned, and twenty-six (26) were withdrawn. Investigations were completed in twenty-six (26) cases, with sixty-six (66) still pending.

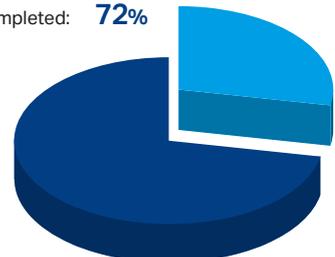
Complaints Status

Dismissed: 0
Abandoned: 11%
Withdrawn: 28%
Admissible: 61%



Number of Cases

Pending: 28%
Completed: 72%



06

Data Protection Regulatory Work

6.6

Personal Data Breaches

In 2023, a total of sixty-seven (67) personal data breaches were reported, marking an increase from the fifty-nine (59) breaches reported in 2022.

The sectors most affected by these breaches include gaming, with twelve (12) incidents reported, other services with sixteen (16) breaches and the banking and finance sectors, each reporting six (6) breaches. Lesser affected sectors included education, health, and telecommunications, each with two (2) to six (6) reported breaches.

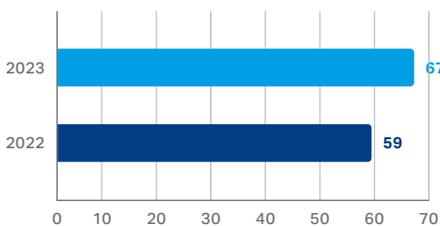
A significant cause of these breaches was hacking, including phishing attacks, which accounted for eighteen incidents. However,

unauthorised disclosure of personal data was the most frequent cause, leading to thirty-four (34) breaches. In terms of notifications received from controllers outside the EU, there was an increase from five (5) in 2022 to fifteen (15) in 2023.

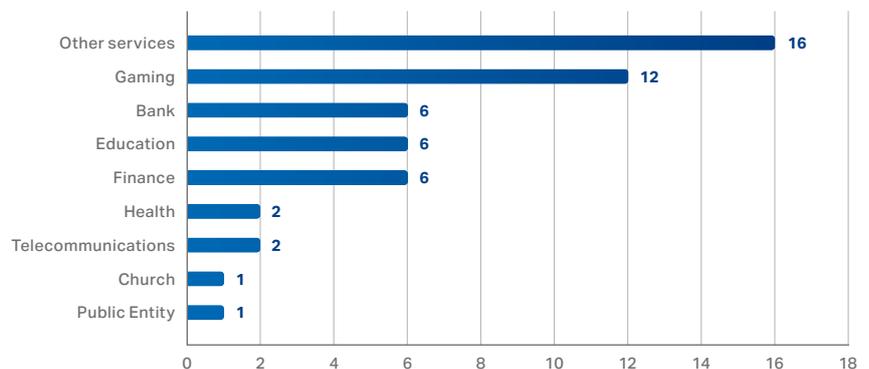
Throughout the year, the number of breaches reported fluctuated, peaking in May and August with eight (8) and nine (9) breaches, respectively.

The majority of cases - fifty (50) data breaches - resulted in no action being taken, while eight (8) cases were concluded with instructions being issued to the controllers involved.

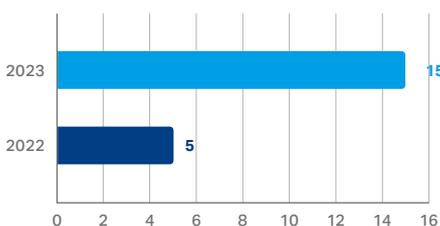
Total number of Breach Notifications received



Number of breaches by sector



Number of notified breaches by controllers outside the EU



Number of breaches by month



6.7

Administrative Fines

Article 58(1)(i) of the GDPR empowers the Commissioner to impose an administrative fine depending on the circumstances of each individual case. The GDPR requires that the amount of the fine must be effective, proportionate and dissuasive. When imposing an administrative fine, the Commissioner must consider a list of circumstances, that include inter alia, the nature, gravity and duration of the infringement, the number of affected data subjects, the character of the infringement and the categories of personal data affected by the infringement.

“ The guidelines set out a 5-step methodology, taking into account the number of instances of sanctionable conduct, possibly resulting in multiple infringements; the starting point for the calculation of the fine; aggravating or mitigating factors; legal maximums of fines; and the requirements of effectiveness, dissuasiveness and proportionality. ”

In 2023, the EDPB adopted a final version of the Guidelines on the Calculation of Administrative Fines following public consultation. These guidelines aim to harmonise the methodology that the data protection authorities use to calculate fines and include harmonised ‘starting points’. The guidelines set out a 5-step methodology, taking into account the number of instances of sanctionable conduct, possibly resulting in multiple infringements; the starting point for the calculation of the fine; aggravating or mitigating factors; legal maximums of fines; and the requirements of effectiveness, dissuasiveness and proportionality.

In 2023, the Commissioner imposed three administrative fines in relation to two data protection complaints lodged by data subjects pursuant to article 77(1) of the GDPR and one personal data breach notified to the Commissioner pursuant to the requirement set forth in article 33 of the GDPR. The fines were all imposed on public authorities pursuant to article 21 of the Data Protection Act (Cap. 586 of the Laws of Malta). This provision sets out two sets of maximum thresholds for administrative fines that may be imposed for relevant infringements, including the discretion to impose a daily fine for each day during which such infringement persists.

On the 24th March 2023, the Commissioner issued a decision imposing an administrative fine of twenty thousand euro (€20,000) on the controller after the investigation of a personal data breach revealed an infringement of article 32 of the GDPR. The investigation found that the controller had suffered a hacking attack, which compromised the confidentiality, availability and integrity of the personal data being processed. The Commissioner determined that the hacker was able to easily infiltrate the systems of the controller due to the lack of the implementation of appropriate technical and organisational measures in place at the time of the incident.

On the 4th May 2023 and the 31st May 2023, the Commissioner imposed two (2) administrative fines amounting to two thousand five hundred euro (€2,500) and five thousand euro (€5,000), respectively on two (2) public authorities for various infringements of the provisions of the GDPR. The brief summaries of these two (2) decisions are found in section 6.3.2 ‘Summaries of key data protection cases’.

6.8

Supervisory Audits

Following the adoption of the new Schengen evaluation and monitoring mechanism Regulation (EU) No 1053/2013 of 7 October 2013, the Commission established during 2023 a pool of experts from Member States to ensure the participation of a sufficient number of experienced experts to conduct SCHEVAL inspections in a faster and less burdensome way.

The IDPC contributes to the pool of experts by nominating its own nominees in the field of data protection. During May 2023, IDPC experts were selected to participate in the Data Protection – Schengen Evaluation of Lithuania.

By virtue of Regulation (EU) 2018/1861 on the establishment, operation and use of the Schengen Information System (SIS) in the field of border checks, and amending the Convention implementing the Schengen Agreement,

and amending and repealing Regulation (EC) No 1987/2006 and Regulation (EC) No 767/2008 of the European Parliament and of the Council of 9 July 2008 concerning the Visa Information System (VIS) and the exchange of data between Member States on short-stay visas (VIS), during 2023, the IDPC was entrusted with the Supervisory Authority role in the field of Data Protection.

During 2023, several audits at the SIRENE Office within the Malta Police for the SIS II and VISA Office at the Ministry for Foreign and European Affairs for VIS were conducted. These inspections follow an established yearly schedule. An audit methodology based on international standards is applied to ascertain that data protection obligations are met through the use, storage and security of both systems by the designated competent authorities in Malta.

07

Freedom of Information



07

Freedom of Information

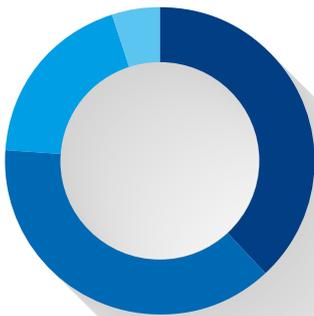
In 2023, there was a slight decrease in the total number of requests received by public authorities from applicants exercising their right to access information under the Freedom of Information Act when compared to the previous year. Specifically, in 2022, a total of seven hundred and fifty-six (756) freedom of information requests were submitted, whereas in 2023, there were seven hundred and thirty-four (734) freedom of information requests.

Of these, two hundred and eighty-two (282) requests were accepted either in full or in part, while two hundred and seventy-nine (279) requests were

not accepted. At the end of the year, one hundred and thirty-nine (139) requests were still being processed and thirty-four (34) were abandoned.

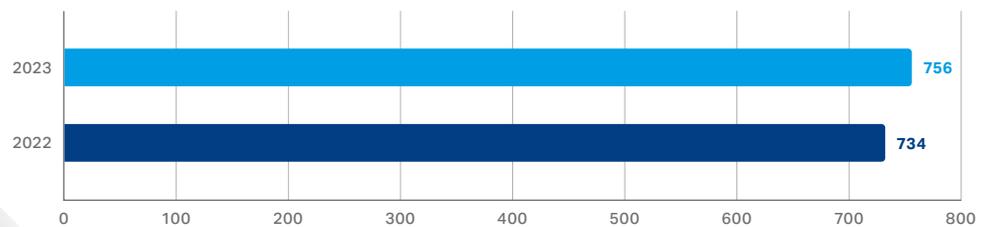
The Lands Authority received the most requests, with two hundred and five (205) in total. Of these, thirty-nine (39) were accepted, sixty-six (66) were not accepted and eighty-eight (88) were still being processed at the end of the year. Similarly, the Ministry for Tourism processed fifty-one (51) requests, accepting eight (8) and rejecting twenty-five (25), with eighteen (18) still in process.

Total Number of Requests received by Public Authorities (Status)

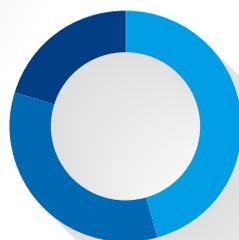


Abandoned: **5%**
Still being processed: **19%**
Not accepted: **38%**
Accepted either in full or in part: **38%**

Total Number of Requests received by Public Authorities

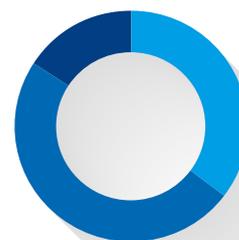


Requests received by Lands Authority (205 total)



Still being processed: **88**
Not accepted: **66**
Accepted: **39**

Requests received by Ministry for Tourism (51 total)



Still being processed: **18**
Not accepted: **25**
Accepted: **8**

Below are the main reasons cited by public authorities for rejecting requests, along with their corresponding numbers.

| Reason for Requests refused | Total |
|---|--------------|
| Document requested is excluded from the scope of the Freedom of Information Act by virtue of Article 5 | 42 |
| Document is withheld in terms of Part V or Part VI of the Act | 34 |
| The document requested is publicly available or will be published within three months. | 60 |
| The document requested cannot be found. | 2 |
| Resources required to identify, locate, or collate the document or documents would substantially and unreasonably divert the resources of the authority for its operations. | 5 |
| Resources required to examine the document or consult any person or body in relation to its possible disclosure would substantially and unreasonably divert the resources of the authority from its operations. | 0 |
| Resources required to make a copy, or an edited copy, of a document would substantially and unreasonably divert the resources of the Public Authority from its operations. | 0 |
| The document requested is not held by the Public Authority, or connected more closely with the functions of, another public authority. | 101 |
| The request is considered frivolous, trivial or vexatious. | 3 |
| The information relating to a decision or recommendation, requested pursuant to article 20 of the Act is being withheld in terms of Part V or VI of the said Act. | 0 |
| Other reasons | 58 |
| Total requests refused | 305 |

07

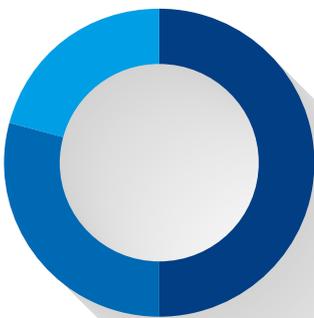
Freedom of Information

In 2023, the IDPC received a total of fifty-four (54) freedom of information applications, which marked a decrease from the one hundred (100) freedom of information applications received in the previous year.

A total of six (6) cases were dismissed, while five (5) cases were deemed inadmissible. Additionally, five (5) cases were withdrawn and two (2) were abandoned. The Office issued

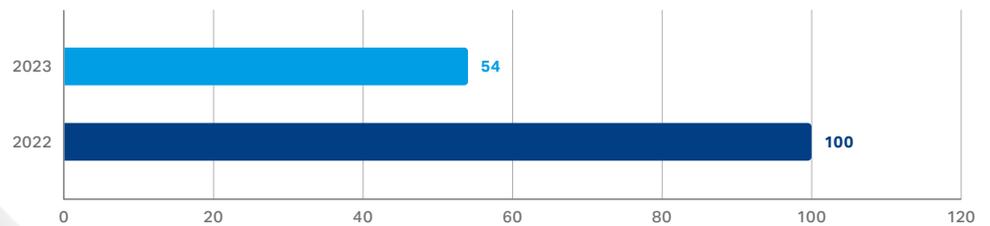
fourteen (14) decision notices, with seven (7) cases being justified, four (4) not justified, and three (3) partly justified. Moreover, four (4) enforcement notices and five (5) information notices were released. Notably, eight (8) cases were resolved through amicable settlements and in another eight (8) cases, the Commissioner's instructions were adhered to. Currently, four (4) cases remain under investigation, and one (1) case has been taken to appeal.

Decision Notices



Partly justified: **21%**
Not justified: **29%**
Justified: **50%**

Total Number of FOI Applications received by the IDPC



08

Litigation

A blue-tinted photograph of a busy office hallway. The image is heavily blurred, capturing the motion of several people walking through the space. The floor is a light-colored tile, and the walls are a neutral tone. In the background, there are rows of office chairs and what appears to be a reception area. The overall atmosphere is one of a fast-paced, professional environment.

The Commissioner is regularly summoned to appear before the Information and Data Protection Appeals Tribunal and the Courts of Justice to give evidence and produce documents in relation to data protection complaints and freedom of information applications investigated by the Office.

In 2023, the IDPC was a party to these judicial proceedings:

- » Prof Ivan Sammut vs Avukat tal-Istat et, First Hall Civil Court (Constitutional Jurisdiction)

The First Hall Civil Court (Constitutional Jurisdiction) delivered its judgment on the 27th September 2023 and decided to dismiss the case on the basis that the plaintiff did not exercise any of the ordinary remedies provided by law, which includes inter alia, the right to lodge a complaint with the Commissioner pursuant to article 77(1) of Regulation (EU) 2016/679. This is subject to appeal.

- » Nutar Dr Robert Aquilina vs Avukat tal-Istat et, First Hall Civil Court (Constitutional Jurisdiction)

The case was initiated in 2022 and continued ongoing throughout 2023.

09

Financial Statements



Office of the Information and Data Protection Commissioner

Annual Report and Financial Statements

For the Year Ended 31 December 2023

Office of the Information and Data Protection Commissioner
For the Year Ended 31 December 2023
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Office of the Information and Data Protection Commissioner

Commissioner's Report

For the Year Ended 31 December 2023

The Commissioner presents this report and the audited financial statements of the Office of the Information and Data Protection Commissioner (hereinafter referred to as "the Office") for the year ended 31 December 2023.

General Information

The Office of the Information and Data Protection Commissioner was set up by the Data Protection Act, Cap. 440 which came into force on 22 March 2002. As of 28 May 2018, this Act was replaced by Chapter 586.

Principal Activities

The principal activity of the Office of the Information and Data Protection Commissioner is to ensure respect for the individual's right to privacy with regard to personal information, which constitutes the fundamental pursuits for every democratic society and also to administer the provisions of the Freedom of Information Act.

Results

During the year, the Office registered a surplus of €1,308 (2022: a surplus of €27,024). The Office received Government subvention amounting to €700,000 in 2023, representing an increase of 3% when compared to 2022. Total administrative expenditure amounted to €690,711, resulting in an increase of 6% when compared to 2022. As from 1 January 2016, the Government and the Office have agreed that notification fees received by the Office, and any administrative fines shall be reimbursed back to the Government. This agreement remains in force as at today. As from 25 May 2018, operators no longer have the obligation to pay notification fees to the Office. In 2023, the Office did not collect any notification fees (2022: Nil).

The results for the year are set out on in the Statement of Comprehensive Income on page 5.

Going Concern

The financial statements have been prepared on the going concern basis which assumes that the Office will continue in operational existence for the foreseeable future and that adequate support will continue to be made available by the Government of Malta through the subventions to enable the Office to meet its commitments as and when they fall due.

Principal Risks and Uncertainties

The Office's activities expose it to a variety of financial risks: liquidity risk, fair values risk and capital risk management. The Office's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Office's financial performance.

Financial Risk Management

For principal risks and uncertainties, refer to Note 2.n., 'Financial Risk Management', of the financial statements that provides details in connection with the Office's key risks factors including liquidity risk, fair values risk and capital risk management and the Office's approach towards managing these risks..

Events after the balance sheet date

No significant events have occurred after the balance sheet date which require mention in this report.

Future Developments

The Office is not envisaging any changes in operating activities for the forthcoming year.

Office of the Information and Data Protection Commissioner

Commissioner's Report (continued)

For the Year Ended 31 December 2023

Commissioner

The present Commissioner who held office during the year was:

Mr. Ian Deguara

In accordance with article 11 of the Data Protection Act, CAP. 586 of the Laws of Malta, the Commissioner is appointed by the Prime Minister after having consulted with the Leader of the Opposition. The Commissioner is appointed for a period of five years, with effect from 21 December 2020.

The present Commissioner shall continue in office.

Statement of the Commissioner's responsibilities for the financial statements

The Commissioner is required to prepare financial statements that give a true and fair view of the financial position of the Office as at the end of each reporting period and of the surplus or deficit for that year.

In preparing the financial statements, the Commissioner is responsible for:

- ensuring that the financial statements have been drawn up in accordance with International Financial Reporting Standards as adopted by the European Union;
- selecting and applying appropriate accounting policies;
- making accounting estimates that are reasonable in the circumstances; and
- ensuring that the financial statements are prepared on the going concern basis unless it is inappropriate to presume that the Office will continue in business as a going concern.

The Commissioner is also responsible for designing, implementing and maintaining internal control as the Commissioner determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The Commissioner is also responsible for safeguarding the assets of the Office and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditors

PKF Malta Limited, Registered Auditors, have expressed their willingness to continue in office and a resolution for their reappointment will be proposed at the Annual General Meeting.

Approved by the Commissioner on 22 July 2024 and signed by:

Mr. Ian Deguara
Commissioner

Registered Address:

Floor 2, Airways House
High Street
Sliema SLM 1549
Malta

Independent Auditor's Report

To the Commissioner of the Office of the Information and Data Protection Commissioner

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of the Office of the Information and Data Protection Commissioner set out on pages 5 to 19 which comprise the statement of financial position as at 31 December 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the Office as at 31 December 2023, and of its financial performance for the year then ended in accordance with International Financial Reporting Standards as adopted by the European Union and have been properly prepared in accordance with the requirements of the Data Protection Act (Cap. 586).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). 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 Office in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in accordance with the Accountancy Profession (Code of Ethics for Warrant Holders) Directive issued in terms of the Accountancy Profession Act (Cap. 281) in Malta, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Commissioner is responsible for the other information. The other information comprises the Commissioner's report and schedule. 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.

In addition, in light of the knowledge and understanding of the Office and its environment obtained in the course of the audit, we are required to report if we have identified material misstatements in the Commissioner's report and other information. We have nothing to report in this regard.

Responsibilities of the Commissioner

The Commissioner is responsible for the preparation of the financial statements that give a true and fair view in accordance with International Financial Reporting Standards as adopted by the European Union, and for such internal control as the Commissioner determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Commissioner is responsible for assessing the Office'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 Commissioner either intends to liquidate the Office or to cease operations, or has no realistic alternative but to do so.

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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs 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.

Independent Auditor's Report (continued)

To the members of Office of the Information and Data Protection Commissioner

Report on the Financial Statements

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- 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.
- 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 Office's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commissioner.
- Conclude on the appropriateness of the 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 Office's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 Office 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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

We communicate with the Commissioner 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.

The principal in charge of the audit resulting in this independent auditor's report is Mr. George Mangion for and on behalf of:

PKF Malta Limited
Registered Auditors

15, Level 3, Mannarino Road
Birkirkara BKR 9080
Malta

22 July 2024

Office of the Information and Data Protection Commissioner

Statement of Comprehensive Income

For the Year Ended 31 December 2023

| | | 2023 | 2022 |
|-----------------------------|------|--------------|---------------|
| | Note | € | € |
| Government subvention | | 700,000 | 680,000 |
| Administrative expenses | | (690,711) | (650,106) |
| Operating surplus | | 9,289 | 29,894 |
| Finance costs | | (9,265) | (9,954) |
| Other income | | 1,284 | 7,084 |
| Surplus for the year | 3. | 1,308 | 27,024 |

The notes on pages 9 to 19 form an integral part of these financial statements.

Office of the Information and Data Protection Commissioner

Statement of Financial Position

As at 31 December 2023

| | | 2023 | 2022 |
|-------------------------------------|------|---------|---------|
| | Note | € | € |
| ASSETS | | | |
| Non-current assets | | | |
| Property, plant and equipment | 6. | 290,079 | 322,861 |
| Intangible assets | 7. | - | 2,980 |
| Total non-current assets | | 290,079 | 325,841 |
| Current assets | | | |
| Trade and other receivables | 8. | 1,590 | 1,541 |
| Cash and cash equivalents | 9. | 262,515 | 216,223 |
| Total current assets | | 264,105 | 217,764 |
| TOTAL ASSETS | | 554,184 | 543,605 |
| EQUITY AND LIABILITIES | | | |
| Equity | | | |
| Retained Funds | | 150,663 | 149,355 |
| Liabilities | | | |
| Non-current liabilities | | | |
| Lease liabilities | 10. | 263,408 | 289,367 |
| Current liabilities | | | |
| Lease liabilities | 10. | 25,959 | 23,335 |
| Trade and other payables | 11. | 114,154 | 81,548 |
| Total current liabilities | | 140,113 | 104,883 |
| TOTAL EQUITY AND LIABILITIES | | 554,184 | 543,605 |

The notes on pages 9 to 19 form an integral part of these financial statements.

These financial statements on pages 5 to 19 were approved by the Office of the Information and Data Protection Commissioner on 22 July 2024 and were signed on its behalf by:

Mr. Ian Deguara
Commissioner

Office of the Information and Data Protection Commissioner

Statement of Changes in Equity

For the Year Ended 31 December 2023

| | Retained Funds | Total Equity |
|---|---------------------------|---------------------|
| | € | € |
| Balance as at 01 January 2023 | 149,355 | 149,355 |
| Surplus for the year - total comprehensive income | 1,308 | 1,308 |
| Balance as at 31 December 2023 | 150,663 | 150,663 |

| | Retained Funds | Total Equity |
|---|---------------------------|---------------------|
| | € | € |
| Balance as at 01 January 2022 | 122,331 | 122,331 |
| Surplus for the year - total comprehensive income | 27,024 | 27,024 |
| Balance as at 31 December 2022 | 149,355 | 149,355 |

The notes on pages 9 to 19 form an integral part of these financial statements.

Office of the Information and Data Protection Commissioner

Statement of Cash Flows

For the Year Ended 31 December 2023

| | | 2023 | 2022 |
|--|------|----------|----------|
| | Note | € | € |
| Cash from operating activities: | | | |
| Surplus for the year | | 1,308 | 27,024 |
| Interest expense | 10. | 9,265 | 9,954 |
| Depreciation and amortisation | 6.7. | 43,493 | 43,298 |
| Profit from operations | | 54,066 | 80,276 |
| Movement in trade and other receivables | 8. | (49) | 9,132 |
| Movement in trade and other payables | 11. | 32,606 | 12,342 |
| Net cash flows from operating activities | | 86,623 | 101,750 |
| Cash flows from investing activities: | | | |
| Payments for property, plant and equipment | 6. | (7,731) | - |
| Net cash flows used in investing activities | | (7,731) | - |
| Cash flows from financing activities: | | | |
| Repayment of finance lease liabilities | 10. | (32,600) | (32,600) |
| Net cash flows used in financing activities | | (32,600) | (32,600) |
| Net cash from cash and cash equivalents | | 46,292 | 69,150 |
| Cash and cash equivalents at beginning of year | | 216,223 | 147,073 |
| Cash and cash equivalents at end of year | 9. | 262,515 | 216,223 |

The notes on pages 9 to 19 form an integral part of these financial statements.

1. Basis of Preparation

a. Statement of compliance

The financial statements have been prepared and presented in accordance with the requirements of the International Financial Reporting Standards as adopted by the European Union.

b. Basis of measurement

The financial statements have been prepared on the historical cost basis.

c. Functional and presentation currency

The financial statements are presented in euro (€), which is the Office's functional currency.

d. Use of estimates and assumptions

The preparation of financial statements in conformity with International Financial Reporting Standards as adopted by the European Union requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

e. Changes in accounting policies and disclosures

Standards, interpretations and amendments to published standards as endorsed by the EU effective in the current year

In the current year, the Office adopted amendments and interpretations to existing standards that are mandatory to the Office's accounting period beginning from 1 January 2023. The adoption of these revisions to the requirements of IFRSs as adopted by the EU did not result in substantial changes to the Office's accounting policies.

Standards, interpretations and amendments to published standards as endorsed by the EU that are not yet effective

Certain new standards, amendments and interpretations to existing standards have been published by the date of authorisation for issued of these financial statements that are not yet effective.

The Office has not early adopted these revisions to the requirements of IFRSs as adopted by the EU and the Commissioner is of the opinion that there are no requirements that will have a possible significant impact on the Office's current or future reporting periods and on foreseeable future transactions.

f. Going concern

The financial statements have been prepared on the going concern basis which assumes that the Office will continue in operational existence for the foreseeable future and that adequate support will continue to be made available by the Government of Malta through the subventions to enable the Office to meet its commitments as and when they fall due.

2. Significant Accounting Policies

a. Right of use asset

A right-of-use asset is recognised at the commencement date of a lease. The right-of-use asset is measured at cost, which comprises the initial amount of the lease liability, adjusted for, as applicable, any lease payments made at or before the commencement date net of any lease incentives received, any initial direct costs incurred, and, except where included in the cost of inventories, an estimate of costs expected to be incurred for dismantling and removing the underlying asset, and restoring the site or asset.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the Office expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life. Right-of use assets are subject to impairment or adjusted for any remeasurement of lease liabilities.

b. Property, plant and equipment

i. Value method

Items of property, plant and equipment are measured at cost less accumulated depreciation and accumulated impairment losses.

Cost includes expenditure that is directly attributable to the acquisition of the asset and any other costs directly attributable to bringing the assets to a working condition for their intended use, and the costs of dismantling and removing the items and restoring the site on which they are located.

ii. Depreciation

Depreciation is charged to the statement of comprehensive income on a straight-line basis over the estimated useful lives of items of property, plant and equipment, and major components are accounted for separately. The estimated useful lives are as follows:

| | |
|------------------------|-----|
| Furniture and fixtures | 10% |
| Motor vehicles | 20% |
| Office equipment | 15% |
| Air conditioners | 25% |

Gains and losses on the disposal or retirement of an item of property, plant and equipment are determined as the difference between the net disposal proceeds and the carrying amount at the date of disposal. The gains or losses are recognised in the statement of comprehensive income as other operating income or other operating costs, respectively.

c. Intangible assets

i. Value method

Items of intangible assets are measured at cost less accumulated amortisation and accumulated impairment losses.

ii. Amortisation

Amortisation on fixed life intangible assets is charged to the statement of comprehensive income on a straight-line basis over the estimated useful lives of intangible assets. The estimated useful lives for intangibles with definite lives are as follows:

2. Significant Accounting Policies (Continued)

c. Intangible assets (Continued)

ii. Amortisation (Continued)

| | |
|-------------------|-----|
| Computer software | 25% |
|-------------------|-----|

Gains or losses on the disposal of intangible assets are determined as the difference between the net disposal proceeds and the carrying amount of the asset, and are recognised in the statement of comprehensive income as other operating income or other operating costs, respectively.

d. Impairment of non-financial assets

The carrying amount of the office's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment. If such indication exists, then the asset's recoverable amount is estimated.

An impairment loss is recognised if the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. A cash-generating unit is the smallest identifiable group that generates cash flows that largely are independent from other assets and groups. Impairment losses are recognised in profit or loss.

The recoverable amount of an asset or cash-generating unit is the greater of its value in use and its fair value less cost to sell. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset.

Impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

e. Financial instruments

i. Recognition and derecognition

Financial assets and financial liabilities are recognised when the Office becomes a party to the contractual provisions of the financial instrument.

Financial assets are derecognised when the contractual rights to the cash flows from the financial asset expire, or when the financial asset and substantially all the risks and rewards are transferred. A financial liability is derecognised when it is extinguished, discharged, cancelled or expires.

2. Significant Accounting Policies (Continued)

e. Financial instruments (Continued)

ii. Classification and initial measurement of financial assets

Except for those trade receivables that do not contain a significant financing component and are measured at the transaction price in accordance with IFRS 15, all financial assets are initially measured at fair value adjusted for transaction costs (where applicable).

Financial assets, other than those designated and effective as hedging instruments, are classified into the following categories:

- amortised cost;
- fair value through profit or loss (FVTPL); or
- fair value through other comprehensive income (FVOCI)

In the period presented, the Office does not have any financial assets categorised as FVPTL and FVOCI.

The classification is determined by both:

- the entity's business model for managing the financial asset; and
- the contractual cash flow characteristics of the financial asset.

iii. Subsequent measurement of financial assets

Financial assets are measured at amortised cost if the assets meet the following conditions (and are not designated as FVTPL):

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

After initial recognition, these are measured at amortised cost using the effective interest method. Discounting is omitted where the effect of discounting is immaterial. The Office's cash and cash equivalents and receivables fall into this category of financial instruments.

2. Significant Accounting Policies (Continued)

e. Financial instruments (Continued)

iv. Impairment of financial assets

IFRS 9's impairment requirements use more forward-looking information to recognise expected credit losses - the 'expected credit loss (ECL) model'. This replaces IAS 39's 'incurred loss model'. Instruments within the scope of the new requirements included loans and other debt-type financial assets measured at amortised cost and FVOCI, trade receivables, contract assets recognised and measured under IFRS 15 and loan commitments and some financial guarantee contracts (for the issuer) that are not measured at fair value through profit or loss.

Recognition of credit losses is no longer dependent on the Office's first identifying a credit loss event. Instead the Office considers a broader range of information when assessing credit risk and measuring expected credit losses, including past events, current conditions, reasonable and supportable forecasts that affect the expected collectability of the future cash flows of the instrument.

In applying this forward-looking approach, a distinction is made between:

- financial instruments that have not deteriorated significantly in credit quality since initial recognition or that have low credit risk ('Stage 1') and

- financial instruments that have deteriorated significantly in credit quality since initial recognition and whose credit risk is not low ('Stage 2').

'Stage 3' would cover financial assets that have objective evidence of impairment at the reporting date.

'12-month expected credit losses' are recognised for the first category while 'lifetime expected credit losses' are recognised for the second category.

Measurement of the expected credit losses is determined by a probability-weighted estimate of credit losses over the expected life of the financial instrument.

v. Classification and measurement of financial liabilities

As the accounting for financial liabilities remains largely the same under IFRS 9 compared to IAS 39, the Office's financial liabilities were not impacted by the adoption of IFRS 9. However, for completeness, the accounting policy is disclosed below.

The Office's financial liabilities include trade and other payables. Financial liabilities are initially measured at fair value, and, where applicable, adjusted for transaction costs unless the Office designated a financial liability at FVTPL.

Subsequently, financial liabilities are measured at amortised cost using the effective interest method except for derivatives and financial liabilities designated at FVTPL, which are carried subsequently at fair value with gains or losses recognised in profit or loss (other than derivative financial instruments that are designated and effective as hedging instruments).

Interest-related charges and changes in an instrument's fair value (if applicable) are recognised as finance costs in the statement of income and expenditure.

2. Significant Accounting Policies (Continued)

f. Trade and other receivables

Trade and other receivables are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of trade receivables is established when there is objective evidence that the Office will not be able to collect all amounts due to the original terms of the receivables.

g. Cash and cash equivalents

Cash and cash equivalents comprises of cash in hand and bank balances. Bank overdrafts are presented as current liabilities in the statement of financial position.

h. Provisions and contingent liabilities

A provision is recognised when, as a result of a past event, the Office has a present obligation that can be estimated reliably and it is probable that the Office will be required to transfer economic benefits in settlement. Provisions are recognised as a liability in the balance sheet and as an expense in profit or loss or, when the provision relates to an item of property, plant and equipment, it is included as part of the cost of the underlying assets.

A contingent liability is disclosed where the existence of the obligation will only be confirmed by future events or where the amount of the obligation cannot be measured with sufficient reliability.

i. Lease liabilities

A lease liability is recognised at the commencement date of a lease. The lease liability is initially recognised at the present value of the lease payments to be made over the term of the lease, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Office's incremental borrowing rate. Lease payments comprise of fixed payments less any lease incentives receivable, variable lease payments that depend on an index or a rate, amounts expected to be paid under residual value guarantees, exercise price of a purchase option when the exercise of the option is reasonably certain to occur, and any anticipated termination penalties. The variable lease payments that do not depend on an index or a rate are expensed in the period in which they are incurred.

Lease liabilities are measured at amortised cost using the effective interest method. The carrying amounts are remeasured if there is a change in the following: future lease payments arising from a change in an index or a rate used; residual guarantee; lease term; certainty of a purchase option and termination penalties. When a lease liability is remeasured, an adjustment is made to the corresponding right-of-use asset, or to profit or loss if the carrying amount of the right-of-use asset is fully written down.

j. Trade and other payables

Trade and other payables are stated at cost, which approximates fair value due to the short-term nature of these liabilities.

k. Revenue recognition

The Office of the Information and Data Protection Commissioner is funded by Government grants which are voted separately for recurrent expenditure. Grants from the government are recognised at their fair value where there is reasonable assurance that the grant will be received and that the Office will comply with all attached conditions. Government grants relating to costs 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.

2. Significant Accounting Policies (Continued)

I. Foreign currency translation

Transactions denominated in foreign currencies are converted to the functional currency at the rates of exchange ruling on the dates on which the transactions first qualify for recognition. Monetary assets and liabilities denominated in foreign currencies at the reporting date are retranslated to the functional currency at the exchange rate at that date. The foreign currency gain or loss on monetary items is the difference between amortised cost in the functional currency at the beginning of the period, adjusted for effective interest and payments during the period, and the amortised cost in foreign currency translated at the exchange rate at the end of the period. Foreign currency differences arising on retranslation are recognised in profit or loss.

m. Employee benefits

The Entity contributes towards the state pension in accordance with local legislation. The only obligation of the Entity is to make the required contributions. Costs are expensed in the period in which they are incurred.

n. Financial risk management

The exposures to risk and the way risks arise, together with the Office's objectives, policies and processes for managing and measuring these risks are disclosed in more detail below. The objectives, policies and processes for managing financial risks and the methods used to measure such risks are subject to continual improvement and development.

i. Liquidity risk

The Office monitors and manages its risk to a shortage of funds by maintaining sufficient cash and by monitoring the availability of raising funds to meet commitments associated with financial instruments and by maintaining adequate banking facilities.

ii. Fair values

The fair values of financial assets and liabilities were not materially different from their carrying amounts as at year end.

iii. Capital risk management

The Office's objectives when managing capital are to safeguard its ability to continue as a going concern. The capital structure of the Office consists of cash and cash equivalents as disclosed in note 9. and items presented within the retained funds in the statement of financial position.

3. Surplus for the year

Surplus for the year is charged after charging the following

| | 2023 | 2022 |
|------------------------|---------------|---------------|
| | € | € |
| Auditor's remuneration | 2,499 | 2,448 |
| Depreciation expense | 43,493 | 43,298 |
| Total | 45,992 | 45,746 |

Office of the Information and Data Protection Commissioner

Notes to the Financial Statements (Continued)

For the Year Ended 31 December 2023

4. Taxation

In accordance with the official tax exemption letter received from the Ministry of Finance and Employment, the Office of the Information and Data Protection is exempt from the payment of income tax in terms of Article 12(2) of the Income Tax (Cap. 123) of the Laws of Malta. Accordingly, the Office did not provide for tax at 35% in these financial statements.

5. Wages and Salaries

a. Wages and salaries

Payroll costs for the year comprise of the following:

| | 2023 | 2022 |
|-------------------------------|----------------|----------------|
| | € | € |
| Salaries and wages | 483,854 | 466,284 |
| Social security contributions | 30,694 | 29,839 |
| Total | 514,548 | 496,123 |

b. Average number of employees

The average number of persons employed by the Office during the year was as follows:

| | 2023 | 2022 |
|---------------------------------|-------------|-------------|
| | No. | No. |
| Commissioner | 1 | 1 |
| Directly employed by the Office | 10 | 13 |
| Total | 11 | 14 |

Office of the Information and Data Protection Commissioner

Notes to the Financial Statements (Continued)

For the Year Ended 31 December 2023

6. Property, plant and equipment

| | Right of use assets | Furniture and fixtures | Motor vehicles | Office equipment | Air conditioners | Total |
|------------------------------------|------------------------|---------------------------|-------------------|---------------------|---------------------|------------------|
| | € | € | € | € | € | € |
| Cost | | | | | | |
| Opening balance | 362,719 | 67,570 | 17,400 | 68,931 | 4,178 | 520,798 |
| Additions | - | 4,616 | - | - | 3,116 | 7,732 |
| Balance at 31 December 2023 | 362,719 | 72,186 | 17,400 | 68,931 | 7,294 | 528,530 |
| Depreciation | | | | | | |
| Opening balance | (65,948) | (49,969) | (17,400) | (60,856) | (3,764) | (197,937) |
| Depreciation | (32,975) | (3,277) | - | (3,069) | (1,193) | (40,514) |
| Balance at 31 December 2023 | (98,923) | (53,246) | (17,400) | (63,925) | (4,957) | (238,451) |
| Net Book Value | | | | | | |
| At 31 December 2022 | 296,771 | 17,601 | - | 8,075 | 414 | 322,861 |
| At 31 December 2023 | 263,796 | 18,940 | - | 5,006 | 2,337 | 290,079 |

a. Right-of-use assets

Right-of-use assets represents the leased building which is currently being used as the registered office of the Office of the Information and Data Protection Commissioner. The lease agreement was entered into on 10 December 2020, effective from 1 January 2021 and shall be applicable for a period of 11 years, of which the first 5 years will be *di fermo* and the last 6 years will be *di rispetto*.

7. Intangible Assets

| | Computer software |
|------------------------------------|----------------------|
| | € |
| Cost | |
| Opening balance | 25,038 |
| Balance at 31 December 2023 | 25,038 |
| Amortisation | |
| Opening balance | (22,058) |
| Amortisation | (2,980) |
| Balance at 31 December 2023 | (25,038) |
| Net Book Value | |
| At 31 December 2022 | 2,980 |
| At 31 December 2023 | - |

The Office's computer software relates to the e-Government Portal having a cost value of €25,038 which is fully depreciated as at 31 December 2023.

Office of the Information and Data Protection Commissioner

Notes to the Financial Statements (Continued)

For the Year Ended 31 December 2023

8. Trade and other receivables

| | 2023 | 2022 |
|--|--------------|--------------|
| | € | € |
| Notification fee receivables | 222,374 | 222,374 |
| Provision for doubtful debts for notification fees | (222,374) | (222,374) |
| Prepayments | 1,590 | 1,541 |
| Total | 1,590 | 1,541 |

9. Cash and cash equivalents

Cash and cash equivalents for the purpose of the cash flow statement are as follows:

| | 2023 | 2022 |
|---|----------------|----------------|
| | € | € |
| Cash on hand | 982 | 1,015 |
| Bank balances | 261,533 | 215,208 |
| Total cash and cash equivalents in the statement of cash flows | 262,515 | 216,223 |

10. Lease liabilities

a. Amounts recognised in the statement of financial position

The statement of financial position shows the following amounts relating to leases:

| | 2023 | 2022 |
|----------------------------|----------------|----------------|
| | € | € |
| Right-of-use assets | | |
| Buildings | 289,367 | 312,702 |
| Lease liabilities | | |
| Current | 25,959 | 23,335 |
| Non-current | 263,408 | 289,367 |
| Total | 289,367 | 312,702 |

10. Lease liabilities (Continued)

a. Amounts recognised in the statement of financial position (Continued)

The maturity of lease commitments is analysed as follows:

| | 2023 | 2022 |
|----------------------------|----------------|----------------|
| | € | € |
| Less than one year | 25,959 | 23,335 |
| Between one and five years | 120,158 | 112,700 |
| More than five years | 143,250 | 176,667 |
| | 289,367 | 312,702 |

b. Amounts recognised in the statement of comprehensive income

The statement of comprehensive income shows the following amounts relating to leases:

| | 2023 | 2022 |
|-------------------------------------|-------------|-------------|
| | € | € |
| Amortisation of right-of-use assets | 32,975 | 32,975 |
| Interest expense | 9,265 | 9,954 |

The total cash outflow of the Office for leases during the year ended 31 December 2023 is €32,600.

11. Trade and other payables

| | 2023 | 2022 |
|--|----------------|---------------|
| | € | € |
| Trade payables | 2,493 | - |
| Amount payable to related parties (Note 12.) | 78,547 | 53,547 |
| Accruals | 33,114 | 28,001 |
| Total | 114,154 | 81,548 |

The amount payable to related parties is unsecured, interest free and repayable on demand.

12. Related Party Transactions

The Commissioner is an independent public authority and reports directly to the Parliament of Malta. He is free from external influence, whether direct or indirect, and does not take or seek instructions from any person or entity. Year end balances payable to related parties are disclosed in note 11.

13. Comparative figures

Certain comparative figures have been reclassified to conform with the current year's financial statements presentation.

Office of the Information and Data Protection Commissioner

For the Year Ended 31 December 2023

Schedule of Administrative Expenses

| | 2023 | 2022 |
|---------------------------------------|----------------|----------------|
| | € | € |
| Wages and Salaries | 514,548 | 496,123 |
| Accountancy Fees | 13,269 | 13,011 |
| Auditor's remuneration | 2,499 | 2,448 |
| Advertising Fees | 118 | 531 |
| General and Incidental Expenses | 4,850 | 6,335 |
| Cleaning of premises | 3,913 | 3,452 |
| Consumables | 3,538 | 4,862 |
| Water and Electricity Fees | 853 | 2,151 |
| Car Hire Expenses | 8,340 | 4,989 |
| Entertainment | 247 | 149 |
| Insurance | 70 | 20 |
| Rent Expenses | 907 | - |
| IT expenses | - | 553 |
| Fuel Expenses | 2,383 | 6,034 |
| Printing, Postage and Stationery Fees | 6,840 | 3,309 |
| Repairs and Maintenance Fees | 29,776 | 19,462 |
| Internet Subscription Fees | - | 211 |
| Telephone Fees | 6,716 | 4,518 |
| Training | 1,593 | - |
| Travelling Fees | 35,727 | 31,930 |
| Parking Fees | 3,934 | 3,501 |
| Registration Fees | 561 | 2,100 |
| Hospitality Costs | 5,720 | 429 |
| Bank charges | 816 | 690 |
| Depreciation and amortisation | 43,493 | 43,298 |
| Total | 690,711 | 650,106 |

Schedules do not form part of the audited financial statements.