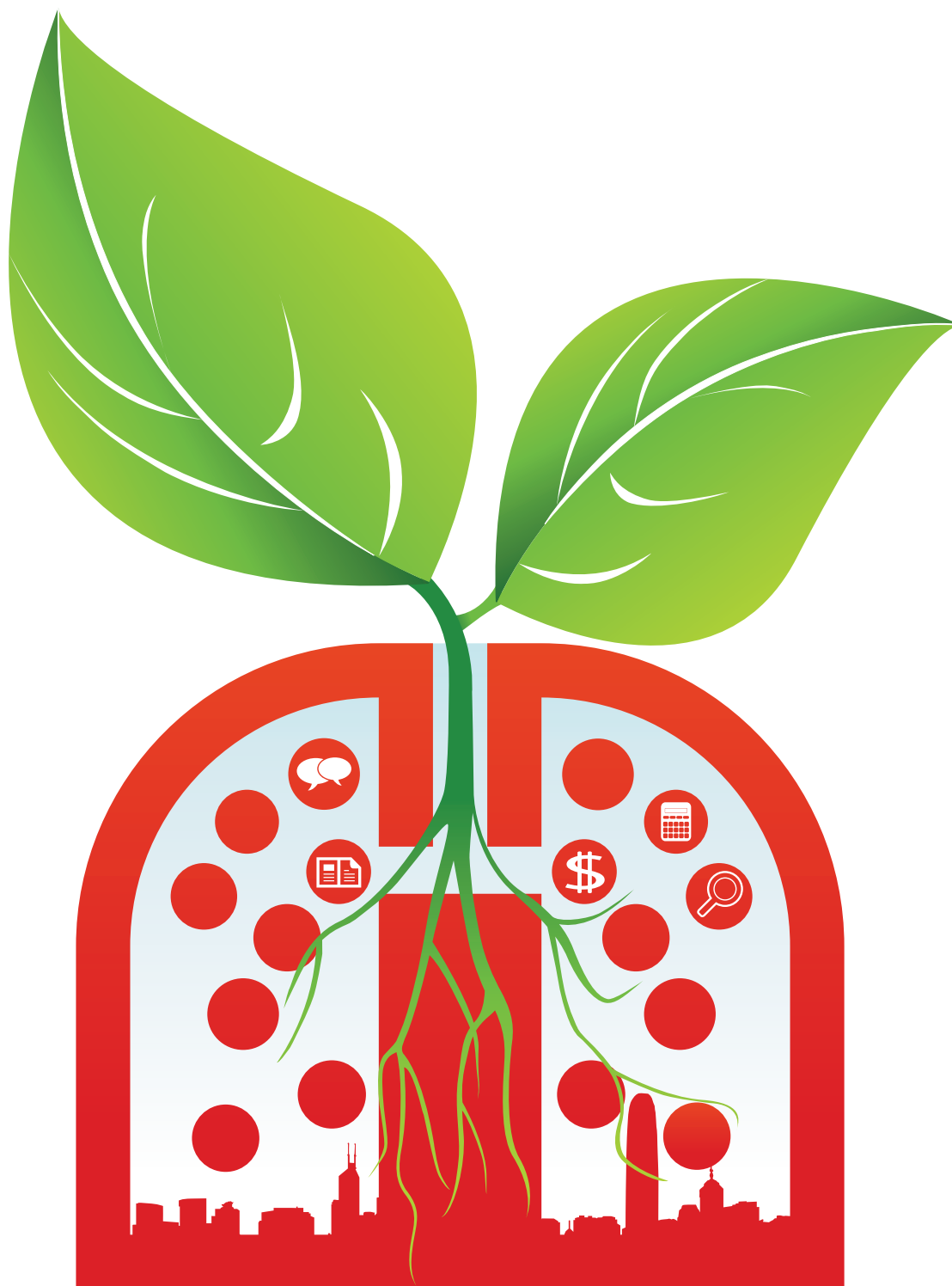




肺塵埃沉着病補償基金委員會
PNEUMOCONIOSIS COMPENSATION FUND BOARD



2014年報 • ANNUAL REPORT



Vision

To be an excellent organization in offering a wide range of compensations to patients with pneumoconiosis and/or mesothelioma, providing quality rehabilitation care to the patients for enhancing their physical condition, and, developing and implementing preventive measures for striving to minimize the occurrence of these diseases among the workforce in the construction and quarry industries.

Mission

To provide a platform for the compensation, rehabilitation and prevention of pneumoconiosis and mesothelioma for the betterment of the patients, the workforce in the industries as well as the society as a whole, we endeavor to fulfill the statutory functions in a professional and caring manner through:

- utilizing effectively the resources collected from the construction and quarry industries in accordance with the Pneumoconiosis and Mesothelioma (Compensation) Ordinance to fulfill our statutory functions;
- launching rehabilitation programmes to enhance the physical condition of the patients;
- implementing educational and publicity programmes to raise the awareness of employers, workers, professionals and trainees in the industries as well as the public at large on the prevention of the above diseases, and facilitate them in strengthening prevention works;
- building an occupational health culture among practitioners in the industries;
- providing medical examination programme for construction workers;
- supporting researches relating to the prevention, treatment and rehabilitation of the above diseases; and
- maintaining a team of quality, efficient and people-oriented staff.




抱負

致力成為卓越的機構，為患有肺塵埃沉着病及／或間皮瘤的人士提供一系列的補償、優質的復康服務以提升他們的身體機能，以及制訂和推行預防措施，力求減低建造業和石礦業的從業員患上相關疾病的機會。

使命

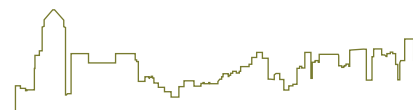
以專業及關懷的服務態度，就有關肺塵埃沉着病及間皮瘤的補償、復康及預防提供平台，令患者、有關行業從業員及整體社會受惠：

- 將按照《肺塵埃沉着病及間皮瘤（補償）條例》向建造業和石礦業徵收所得的資源，有效地運用於履行各項法定的職能；
 - 推行復康服務，以提升患者的身體機能；
 - 推展教育及宣傳計劃，以提高業界僱主、僱員、專業人士和學員，以及市民大眾對上述疾病的預防意識，並協助他們加強預防工作；
 - 為業界建立職業健康的文化；
 - 為建造業工友提供胸肺檢查服務；
 - 支援與上述疾病的預防、治療及復康相關的研究工作；及
 - 維持一支以質素及效率見稱的團隊，提供以人為本的服務。
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9	Committee on Research Dr So Ho Pui	研究委員會 蘇浩培醫生
11	Committee on Rehabilitation Dr So Ho Pui	復康委員會 蘇浩培醫生
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BOARD MEMBER 基金委員會委員



As at 31 December 2014
於2014年12月31日



Ir Thomas Ho, JP (Chairman)
何安誠工程師，太平紳士(主席)



Ir Ringo Yu
余錫萬工程師



Mr Joseph Chee
徐應強先生



Mr L K Chow, MH
周聯僑先生，榮譽勳章



Dr So Ho Pui
蘇浩培醫生



Mr Dave Chan
陳志雄先生



Ms Elsie Fung
馮艾斯女士



Ir Lau Chi Kin
劉志健工程師



Mr Kenneth Siu
邵國華先生



Ms Teresa Fong
方玉嬋女士





BOARD INFORMATION

基金委員會資料

Board Members

Ir Thomas Ho, JP (Chairman)

Nominated by the Hong Kong Construction Association

Ir Ringo Yu

Nominated by the Hong Kong Construction Association

Mr Joseph Chee

Nominated by the Hong Kong Contract Quarry Association

Dr So Ho Pui

Nominated by The Hong Kong Medical Association

Ir Lau Chi Kin

Engineer

Mr Dave Chan

Nominated by The Hong Kong Federation of Electrical & Mechanical Contractors Limited

Mr L K Chow, MH

Representing employees

Ms Elsie Fung

Representing employees

Mr Kenneth Siu

Assistant Director of Accounting Services,
(Fund Management), The Treasury

Ms Teresa Fong

Senior Labour Officer, Labour Department,
responsible for Pneumoconiosis and Mesothelioma Compensation

Secretary General: Mr Ricky Law

委員名單

何安誠工程師，太平紳士（主席）

由香港建造商會提名

余錫萬工程師

由香港建造商會提名

徐應強先生

由香港合約石礦商會提名

蘇浩培醫生

由香港醫學會提名

劉志健工程師

工程師

陳志雄先生

由香港機電工程商聯會提名

周聯僑先生，榮譽勳章

僱員代表

馮艾斯女士

僱員代表

邵國華先生

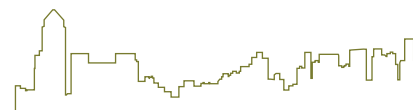
庫務署助理署長（基金管理）

方玉嬋女士

勞工處負責肺塵埃沉着病及間皮瘤補償事宜的
高級勞工事務主任

秘書長：羅紹雄先生





Committees

Committee on Finance & Administration

Ir Thomas Ho, JP (Chairman)
Mr Joseph Chee
Mr Kenneth Siu

Committee on Levy & Compensation

Ir Thomas Ho, JP (Chairman)
Dr So Ho Pui
Mr Dave Chan
Mr L K Chow, MH
Ms Teresa Fong

Committee on Objections

Ir Ringo Yu (Chairman)
Mr Joseph Chee
Ir Lau Chi Kin
Ms Elsie Fung
Mr Kenneth Siu

Committee on Research

Dr So Ho Pui (Chairman)
Prof T H Lam (Honorary Adviser)
Ir Ringo Yu
Ir Lau Chi Kin
Dr Henry Kwok
Mr S K Lam
Dr C C Leung
Mr T W Tsin
Mr H C Cheung

Committee on Rehabilitation

Dr So Ho Pui (Chairman)
Mr L K Chow, MH
Ms Elsie Fung
Ms Teresa Fong
Dr H S Chan
Dr W S Chau
Dr Andy Cheng
Ms Tina Tang
Mr K H Chan (Adviser)
Dr K S Chan (Adviser)
Dr K L Choo (Adviser)
Dr K S Lau (Adviser)
Mr L Wong (Adviser)

附屬委員會

財務及行政委員會

何安誠工程師，太平紳士(主席)
徐應強先生
邵國華先生

徵款及補償委員會

何安誠工程師，太平紳士(主席)
蘇浩培醫生
陳志雄先生
周聯僑先生，榮譽勳章
方玉嬋女士

覆核委員會

余錫萬工程師(主席)
徐應強先生
劉志健工程師
馮艾斯女士
邵國華先生

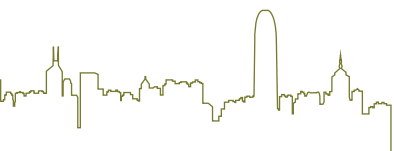
研究委員會

蘇浩培醫生(主席)
林大慶教授(名譽顧問)
余錫萬工程師
劉志健工程師
郭啟謙醫生
林樹佳先生
梁子超醫生
錢棣華先生
張漢中先生

復康委員會

蘇浩培醫生(主席)
周聯僑先生，榮譽勳章
馮艾斯女士
方玉嬋女士
陳學深醫生
周永信醫生
鄭樹基博士
鄧敏儀女士
陳錦康先生(顧問)
陳健生醫生(顧問)
俞佳琳醫生(顧問)
劉錦城醫生(顧問)
黃倫先生(顧問)





BOARD INFORMATION

基金委員會資料

Committee on Prevention

Ir Ringo Yu (Chairman)
Dr So Ho Pui
Mr Dave Chan
Mr L K Chow, MH
Ms Elsie Fung
Prof Anthony Fung
Dr Raymond Leung
Mr Trevor Sun
Dr Winson Yeung
Ms Betty Cheung
Mr Chris Lee
Mr Yeung Chung Yuen
Mr Wong Lun (to August 2014)

Advisers of the Board

Prof Ignatius Yu
Mr Donald Choi
Prof Albert Leung

Other Information

Auditor

KPMG

PCFB Office

15/F Nam Wo Hong Building
148 Wing Lok Street, Sheung Wan, Hong Kong
Tel : 2541 0032
Fax : 2541 0211
E-mail : contact@pcfb.org.hk
Website : <http://www.pcfb.org.hk>

預防委員會

余錫萬工程師(主席)
蘇浩培醫生
陳志雄先生
周聯僑先生·榮譽勳章
馮艾斯女士
馮應謙教授
梁禮文醫生
孫同祥先生
楊冠全博士
張妙嫻女士
李啟元先生
楊中源先生
黃倫先生(至2014年8月)

基金委員會顧問

余德新教授
蔡宏興先生
梁榮能教授

其他資料

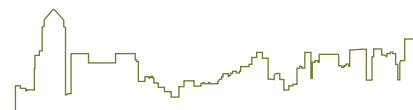
核數師

畢馬威會計師事務所

基金委員會辦事處

香港上環永樂街148號
南和行大廈15字樓
電話 : 2541 0032
傳真 : 2541 0211
電子郵件 : contact@pcfb.org.hk
網址 : <http://www.pcfb.org.hk>





Ir Thomas Ho, JP
何安誠工程師，太平紳士



Ir Thomas Ho, JP

I am pleased to report the work of this Committee in the year 2014, which was another challenging year for the Board.

Despite the reduction of levy rate from 0.25% to 0.15% effective for tenders submitted on or after 20 August 2012, the effect of such reduction on levy income was not fully materialized. In 2014, 77% of the total levy income was still received from construction contracts levied at 0.25%.

In addition, the impact of large investment by both the public and private sectors continued, leading to the continued increase in the total value of levy income received. In comparison with the value of last year, the total levy income increased by 11.24% to \$387.75 million. The levies from the public sector increased by 9.58% to \$206.52 million, and that from the private sector by 13.25% to \$180.71 million. Conversely, levies from the quarry industry dropped from \$0.55 million to \$0.52 million.

The interest income of certificate of deposits/bonds and fixed deposits increased by 16.06% or \$4.86 million to \$35.14 million. The dividend income increased from \$8.94 million to \$13.06 million. Other income was \$1.39 million. As a whole, total income was \$437.34 million, showing an increase of \$46.20 million or 11.81% from 2013.

On the total expenditure, it increased by 3.92% to \$200.34 million. Total compensation of \$149.67 million showed an increase of \$2.69 million or 1.83% from 2013, mainly due to the increase in the monthly compensation.

何安誠工程師，太平紳士

2014年對基金委員會來說可算挑戰重重，本人很高興代表財務及行政委員會向大家匯報委員會今年度的工作。

雖然在2012年8月20日或以後入標的建造工程合約所採用之徵款率由0.25%下調至0.15%，但下調的影響並未在這財政年度完全獲得反映。2014年度仍有77%的收入是按舊徵款率0.25%計算徵款。

公共及私人工程大興土木的影響持續，令這年度之徵款收入再度增加。是年度共收到三億八千七百七十五萬元之徵款，比上年上升11.24%。從公共工程項目收到徵款共二億零六百五十二萬元，比上年增加9.58%，而從私人工程項目收到徵款亦有13.25%之增幅，共一億八千零七十一萬元。相反，從石礦業收到的徵款則由上年之五十五萬元減少至五十二萬元。

從存款證／債券及銀行定期存款所得的利息收入比上年增加四百八十六萬元或16.06%，共三千五百一十四萬元。股息收入亦由上年度之八百九十四萬元增加至一千三百零六萬元，而其他收入則有一百三十九萬元。整體而言，是年度總收入為四億三千七百三十四萬元，比2013年度增加11.81%即四千六百二十萬元。

支出方面，是年度總開支比上年上升3.92%，共二億零三十四萬元。支付肺塵埃沉着病及間皮瘤病人之各項補償開支共一億四千九百六十七萬元，比2013年增加1.83%或二百六十九萬元，主要由於每月補償的開支比上年增加。





COMMITTEE ON FINANCE & ADMINISTRATION

財務及行政委員會

Furthermore, a total of \$25.96 million was spent for research, prevention and rehabilitation, which was \$2.04 million or 8.55% more than 2013. This was partly due to the commitment of the Board to utilize more resources on prevention, in particular the Medical Surveillance Programme for construction workers and the Community Project on Asbestosis Prevention. To sum up, \$181.73 million or 90.71% of the total expenditure were paid as compensation, medical examination, research, prevention and rehabilitation for patients and workers.

The surplus of income over expenditure for the year was \$237 million, which was \$38.65 million or 19.48% higher than the previous year. The balance of accumulated fund was at the record high level of \$ 1,920.36 million.

Regarding the investment of reserves, about 85% of the surplus funds were placed on certificate of deposits, bonds and fixed deposit at short to long-term fixed rates in order to ensure a relatively stable interest income. The certificate of deposits and bonds will be held to maturity, while the remaining 15% of the surplus funds were invested in listed shares and the Tracker Fund for dividend income and long-term investment purposes. In 2014, the global financial markets remained very volatile, and thereby increased the risk of investment. The Committee had been closely monitoring the investment portfolios.

Furthermore, the corporate governance structure of the Board had been continuously enhanced. The human resources and information technology structure of the secretariat had been strengthened to further support the work on prevention, compensation and levy collection.

In June 2014, the Board submitted its annual report in 2013 for tabling in the Legislative Council. The Estimates of Income and Expenditure together with the Yearly Programme for 2015 were also submitted in December 2014 for approval by the Government in accordance with the provision of the Ordinance.

As the authorized paying agent of the Pneumoconiosis Ex-gratia Fund ("the Fund"), the Board presented the Fund's interim and final reports together with the financial statements for the year ended 31 March 2014 which were audited by the Director of Audit and approved by the Government.

Before I end this report, I would like to express my heartfelt thanks to the supports and contributions given by the Board Members to the affairs of this Committee.

除補償開支外，基金委員會亦運用了二千五百九十六萬元進行各項研究、預防及復康工作，比2013年增加二百零四萬元，增幅達8.55%。開支增加的部份原因是由於基金委員會繼續在預防工作投放更多資源，特別是為建造業工人而設的「醫療監測計劃」及「預防石棉沉着病社區推廣計劃」兩項目。總括而言，用於補償、判傷、研究、預防及復康工作的支出共一億八千一百七十三萬元，佔總開支之90.71%。

基金委員會是年度錄得盈餘共二億三千七百萬元，比上年增加三千八百六十五萬元即19.48%。於年終結算日累積基金達到新高之十九億二千零三十六萬元。

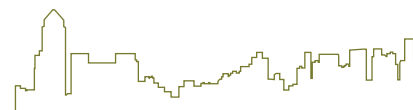
關於儲備的投資策略，我們將大約85%之儲備基金盈餘用以購買存款證、債券及作短至長期之定期存款，以確保較穩定之利息收入。存款證及債券我們會持有至到期日，而其餘15%之基金盈餘會投資股票及盈富基金，以收取股息及作長線投資處理。2014年環球投資市場仍極為動盪，大大增加投資風險，委員會會繼續密切監察各投資項目。

除上述外，基金委員會繼續積極提升其企業管治架構。秘書處加強了人力資源管理及資訊科技方面之架構，以進一步支援預防、補償及徵款之各項工作。

基金委員會於2014年6月提交了二零一三年度之年報，供立法會審閱；亦於12月按有關條例規定提交了二零一五年度之財政預算與全年工作計劃供香港特別行政區政府審批。

作為政府委託之肺塵埃沉着病特惠金付款人，基金委員會於年內向香港特別行政區政府提交了中期報告、全年報告及截至2014年3月31日財政年度經審計署署長核實及政府審批之財務報告。

最後，我謹在此向各委員對委員會的支持與貢獻致以最誠摯的謝意。



Ir Thomas Ho, JP

Levy

Although the levy rate was reduced from 0.25% to 0.15% from 20 August 2012, its impact to our levy income was still not fully reflected in 2014 with 77% of levy income actually came from construction contracts levied at 0.25%.

The overall levy income in 2014 was increased by 11.24% to \$387.75 million. The private sector had a 13.25% growth to \$180.71 million (2013: \$159.56 million) whereas the public sector had an increase of 9.58% to \$206.52 million versus \$188.48 million in the previous year.

We recorded \$63.41 million levy income from MTR projects, indicated a 17.91% increase from the previous year of \$53.78 million. The growth was contributed by the construction of the West Island Line and the Express Rail Link. The levy income from quarry industry dropped slightly from \$0.55 million to \$0.52 million.

The construction project at Kai Tak Development and the Airport Development scheme contributed the levy income from \$5.72 million in 2013 to \$12.13 million in 2014, representing a growth rate of 112.06%.

Our levy assessment and collection system was enhanced and completed in 2014 for improved internal control and monitoring.

Compensation

The number of new cases recorded in 2014 was 84, including 14 Mesothelioma cases and 2 Asbestosis cases. The total paid out of compensation was \$149.67 million, a 1.83% increase compared with \$146.98 million in 2013.

In 2014, we conducted a patients' satisfaction survey on our Compensation Services in general. The overall rating was encouraging with an average score of 85%.

Due to its complexity, the new computerized compensation system remains at the user acceptance stage and it is targeted to complete in 2015.

To end this report, I would like to thank all the Committee members for their contributions in the areas of Levy and Compensation.

何安誠工程師，太平紳士

徵款

雖然徵款率於2012年8月20日起由0.25%下調至0.15%，但其影響仍未充分反映在2014年的徵款收入，是年度仍有77%的收入是按舊徵款率0.25%計算徵款。

是年度徵款收入比上年增加11.24%，共三億八千七百七十五萬元。從私人工程項目收到徵款上升13.25%，共一億八千零七十一萬元（2013年：一億五千九百五十六萬元）。此外，從公共工程收到徵款亦比上年之一億八千八百四十八萬元增加9.58%至二億零六百五十二萬元。

我們從港鐵項目共收到六千三百四十一萬元之徵款，比上年收到的五千三百七十八萬元增加17.91%。增幅主要從西港島綫及機場快線工程所得。另一方面，從石礦業收到的徵款則由五十五萬元微跌至五十二萬元。

啟德發展及機場發展計劃各工程項目所帶來徵款由2013年度之五百七十二萬元增加至是年度之一千二百一十三萬元，增幅達112.06%。

我們用以計算及收取徵款的電腦系統升級工程已於2014年度完成，進一步改善內部控制和監測。

補償

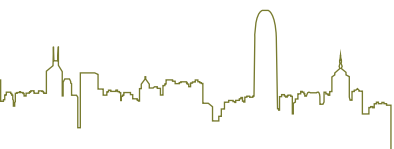
2014年共錄到84宗新個案，其中14宗為間皮瘤個案及2宗為石棉沉着病個案。補償總開支為一億四千九百六十七萬元，比上年之一億四千六百九十八萬元增加1.83%。

此外，是年度基金委員會就病人對補償部的服務表現進行了一項問卷調查，病人平均給予分數達85分，成績令人鼓舞。

基於電腦補償系統的複雜性，新系統尚在驗收測試階段，目標在2015年完成。

最後，我向委員會所有委員在徵款及補償範疇作出的貢獻致衷心的謝意。





Dr So Ho Pui
蘇浩培醫生



Dr So Ho Pui

The Pneumoconiosis Compensation Fund Board set up a research fund in 1996 with the purpose to support projects that are related to the prevention, diagnosis, assessment of disability and treatment of Pneumoconiosis and/or Mesothelioma in Hong Kong. During the first ten years we only received an average of one to two applications each year, perhaps because not many researchers were interested in this relatively restricted topic. However, with our publicity effort, we have received more applications in recent years. I am happy to take up the challenging post to chair this committee. With the help of my members, all being elites in different fields including respiratory medicine, occupational hygiene and engineering, I am confident that we can continue to fund outstanding researches for bringing values to our patients, the construction industry and the society as a whole.

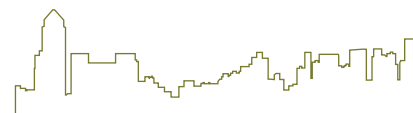
We received four applications this year, and finally decided to recommend to the Board the project titled, "Translational tools for treatment and management of mesothelioma", conducted by Dr Hebert Pang and his team from The University of Hong Kong (HKU). Two other projects, both proposed by researchers from HKU, have been scheduled for discussions in our meeting to be held in January 2015.

蘇浩培醫生

肺塵埃沉着病基金委員會於1996年成立研究基金，用以支持有關肺塵埃沉着病及／或間皮瘤的預防、診斷、喪失能力評估及治療的相關研究工作。在基金成立的首十年，或許因為研究人員對這比較狹隘的題目不太感興趣，反應不算理想，每年只收到一至兩個申請。隨着近年我們加強了有關宣傳，委員會收到的申請數目亦有所提升，我很高興出任研究委員會的主席，這實在是一份富挑戰性的工作。委員會各委員均是各界別的精英，包括呼吸系統科的專科醫生、職業衛生師及工程師，在他們的協助下，我有信心委員會能繼續支持各項出色的研究，為病人、建造業及社會整體帶來貢獻。

委員會是年收到的四項申請，最終決定向基金會推薦由香港大學彭希文博士及其研究團隊進行命名為「治療及管理間皮瘤病人的轉譯工具」的研究。另外兩項同樣由香港大學研究人員建議的項目亦已安排於2015年1月的會議中討論。





Concerning Dr Pang's project, the research team aims to "build a Prognostic Model that helps assignment of optimal treatment, patient stratification, and management of mesothelioma patients" and also to "assess whether progression-free survival can be used as a surrogate endpoint of overall survival". With these objectives being achieved, "the project will ultimately help improve diagnosis and optimize treatment of this important [Mesothelioma] patient population" (Pang, 2014). The committee, after careful consideration, in principle supported this project. However, in order to enrich the contents, members suggested that the research team could consider including local data in this study (the original design only focused on overseas data). Eventually, with the assistance of Dr C C Leung, the Consultant of the Pneumoconiosis Clinic, and the Hospital Authority, Dr Pang has revised his proposal to match our requirements. In addition, we hope that the project could also help us organize the data of our deceased Mesothelioma patients for analyses and improvement in future management.

The committee has also endorsed two funded reports, one submitted by Prof Chen Zhi Wei (HKU), and the other by Prof Albert Leung (CUHK). Both got encouraging results bringing insights to future treatment of Pneumoconiosis and Mesothelioma. Although we understand it is a long way to go from laboratory studies (as in both projects) to clinical applications, we are confident that the knowledge gained could shed light on treatment of the diseases and contribute to the breakthrough one day.

To end this report, may I send my heartfelt gratitude to all members for their dedication and hard work. I look forward to sharing with you more exciting news in future reports.

有關彭博士的研究項目，其團隊希望建立一個「預後模型」，以幫助決定間皮瘤患者最理想的治療方法、患者分層、病人管理及評估無惡化生存期又可否作整體存活的替代終點。如成功達到以上目標，則研究最終對間皮瘤患者的診斷及治療改進將帶來正面的影響。委員會經深入討論後，原則上支持計劃，但為使研究內容更充實，委員會建議加入收集本地間皮瘤患者的數據作分析（原計劃以外國病人的數據作分析）。彭博士其後得到肺塵埃沉着病診所顧問醫生梁子超醫生及醫院管理局的幫助，確定可按基金委員會的要求收集本地病人的數據作相關分析。除上述提及的研究目標外，委員會亦希望透過這項項目將已去世的間皮瘤病人的資料有系統地重新整理，以期日後可作分析及對將來的病人管理有所幫助。

委員會是年除通過支持上述計劃外，亦同時接納了兩份分別由香港大學陳志偉教授及中文大學梁榮能教授所提交的資助項目終期報告。兩項研究均有令人鼓舞的結果，為將來肺塵埃沉着病及間皮瘤的治療帶來具啟發性的線索。雖然這兩項研究同屬實驗室項目，我們深知與臨床應用仍有一段頗長的距離，但委員會對研究結果仍充滿信心，期望將來可為這兩種疾病治療帶來突破性的進展作出一份貢獻。

作結之前，我想向委員的投入及辛勤的工作致衷心的謝意，並期望在將來的報告中與各位分享更多令人振奮的消息。

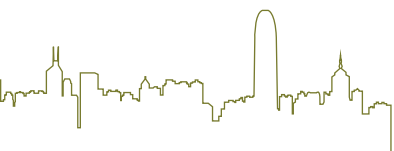
Reference:

Pang, H. (2014). Proposal on Translational tools for treatment and management of mesothelioma submitted to the Pneumoconiosis Compensation Fund Board, Hong Kong, P1-2

參考資料：

彭希文（2014）：《治療及管理間皮瘤病人的轉譯工具計劃書》交予肺塵埃沉着病補償基金委員會，香港，頁一至二





Dr So Ho Pui

This was my first year serving the Fund Board as the Chairman of Rehabilitation Committee. I had some familiarity with the Board as I met the team. Perhaps some 18 years ago, I was a member of the Ad Hoc Committee for designing the hospital rehabilitation program for in-patients in some designated hospitals. It was the forerunner of the current core rehabilitation program for discharged patients. A decade ago, when the number of in-patients with silicosis dropped in partner hospitals, the catchment was shifted to all discharged patients from hospitals under Hospital Authority. The objective was to decrease early readmission to hospitals. This was a migration. Now as the Chairman, I have a strong sense of mission to catch up my knowledge gaps in the changing situation of patient needs and to project into future for designing the service matching needs.

We completed an independent review report in 2013. The current core rehabilitation program had problems with staff recruitment of allied health. To address the difficulty, we have planned to upgrade the staff to promotion rank. This will enable them to work independently and solve the unfilled vacancies. The investment will increase by 50%. There are other issues to solve still. The discharged patients are few in number compared with the registered pool of around 1600 clients. We need to pay attention to the trend in the coming few years. There is of course the sustainability and costing issue of the program when few clients require admission. Over the year, we also provided additional funding to replace some rehabilitation equipment for our partners to facilitate their work.

The Committee piloted in 2013 to provide Rehabilitation Van service to facilitate participation in social activities. The service was expanded this year to cover lung function reassessment, annual interview and joining the pulmonary rehabilitation class under core rehabilitation promotion.

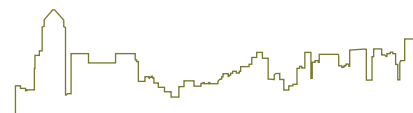
蘇浩培醫生

今年是本人擔任復康委員會主席的第一年，當與委員們見面，就對基金委員會有一種似曾相識的感覺，約在十八年前，我曾擔任復康專責委員會的委員，構思當時入院病人在指定醫院之醫院復康計劃，即現時主體復康計劃中為離院病人所設服務的前身。十年前當伙伴醫院因矽肺病入院的人數下降，吸納病人的途徑亦擴大至醫管局下所有相關入院病人，目的是減少病人提早重入醫院。這是策略上的第一次轉移。現在作為主席，那強烈的使命感令我去了解改變中的病人需要及令我去預測未來趨向以設計更切合病人需要的服務。

我們於2013年完成一份獨立的檢討報告，當中提及現時的主體復康計劃在招聘復康專業人員上的問題。為了回應有關困難，我們已落實將專業崗位晉升其級別，這將使他們能夠獨立工作和解決未能填補空缺的問題。此舉增加其資源投放量達50%。此外，我們還有其他課題需要處理，當中包括：離院病人數目少的情況（相對登記約1600位個案來說），我們需要留意未來數年的趨向，以及要求服務的個案減少而衍生計劃的持續性和成本的課題。另外過往一年，我們還增加額外撥款更換伙伴單位的部份復康設備，以促進其工作果效。

復康委員會於2013年以先導計劃形式提供復康小巴服務，以鼓勵病人參與社交活動。今年服務擴展至肺功能覆驗、年度面談及主體復康計劃下肺部復康班的參與病人。





We also embarked on setting up a client database to track the client needs, service received, outcome measures for quality assurance and in particular, to support individual case management. When complete, the database will be centrally based so that all old and new partners could draw information from the 1600 pool. In the meantime, we will start using papers and individual identifiers to document. The documentation will go back to all client activities since 2013. When the electronic database is in place, the data and information will be transcribed from paper. We will then have a clear picture of service gaps, segmentation, repetitions, unit costing and compliance to our mandate based on the Ordinance.

To further understand our clients, the Committee conducted the needs survey during the annual interview. We explored on needs, service usage and evaluation. As a token of appreciation, we issued them package of wind jackets, rucksacks, hiking poles and blood pressure monitors to encourage them for healthy life style. Feedbacks were positive for patrons of our service. They preferred physical training areas convenient to them.

The incidence of Pneumoconiosis has been dropping in all developed countries, including places like Hong Kong. The legislature, the work nature and prevention measures all contribute. The prevention has been very active locally. We have primary prevention on education and work site improvement, secondary prevention on medical surveillance and some tertiary prevention on rehabilitation of discharged patients. As the number of in-patients has dropped significantly, we will migrate to community rehabilitation to have a wider coverage for tertiary prevention. This would be the second migration since the Ad Hoc committee on rehabilitation.

Looking ahead, we will focus on client coverage for equity, outcome measures and quality assurance. To encourage clients performing regular physical exercise (the access issue), we try bringing service to them. We will review our coming direction as well as strategies for our service and hope to share more details of second migration in the coming year.

此外，我們還著手設立中央個案資料庫，以追蹤個案的需要、服務使用情況、量度成效等的品質保證措施，以及特別支援個案管理的發展。完成後，資料庫將集中所有數據，以便新舊伙伴均可從1600位個案庫中提取其負責的資訊。現時我們暫以文件檔及個案識別碼儲存資料，文件檔將記錄個案自2013年起所有參與活動的資料。當電子資料庫到位時，將轉換有關資料至新資料庫，屆時我們可對服務需要、分類、重覆情況、單位成本及權限安排等有清晰的圖像。

為進一步瞭解我們的個案，委員會在年度面談期間進行病人需要調查。我們探討其需要、服務使用情況及服務評價。我們更送出風褸、背囊、行山杖及血壓計以示謝意，亦鼓勵他們參與健康生活的模式。調查反映服務使用者對我們的服務表示正面而他們較喜歡鄰近方便的復康訓練中心。

在所有已發展國家，包括像香港這樣的城市，肺塵埃沉着病的發病率一直在下降。其中全面禁用的立法、工作性質的改變及預防措施的推廣均有其重要的貢獻。本地的預防工作一向積極，在初級預防方面，我們有教育和地盤改善的工作；在二級預防方面，我們有長期醫學監測計劃；而三級預防方面，我們亦有離院病人復康計劃。由於住院人數大幅下跌，我們將轉移以社區復康作為擴展三級預防的策略，這亦是自成立復康專責委員會後策略上的第二次轉移。

展望未來，我們將着重個案的公平覆蓋、成效量度及質素保證。為鼓勵個案參與定期的復康鍛鍊（當中包括可達性的課題），我們嘗試安排更佳的服务予他們。最後我們會因應變化而重新檢視服務方向及策略，並希望明年可為大家分享這第二次轉移的詳情。





COMMITTEE ON REHABILITATION

復康委員會

Ir Thomas Ho, JP, the Chairman, Dr So Ho Pui, the Chairman of Committee on Research and Committee on Rehabilitation and Ir Ringo Yu, the Chairman of Committee on Prevention chatted with the patients to better understand their rehabilitation needs.

主席何安誠工程師，太平紳士，研究委員會及復康委員會主席蘇浩培醫生及預防委員會主席余錫萬工程師與病友傾談，希望多了解他們在復康方面的需要。



After the completion of the survey, facilitating packages were given to patients, including wind jackets, rucksacks, hiking poles and blood pressure monitors in order to encourage patients to participate in rehabilitation activities. 各病友在完成問卷後均獲便行套裝，當中包括風褸、背囊、行山杖及血壓計，以鼓勵病友多些參與復康活動。



The Rehabilitation Committee piloted in 2013 to provide Rehabilitation Van service so as to encourage patients with difficulties in accessibility to take part in Social Rehabilitation activities. 復康委員會於2013年以先導計劃形式提供復康小巴服務，用以鼓勵行動不便的病友參與社交復康活動。



Rehabilitation Exercise Class
復康運動班



Rehabilitation Talk
復康講座



Ir Ringo Yu
余錫萬工程師



Ir Ringo Yu

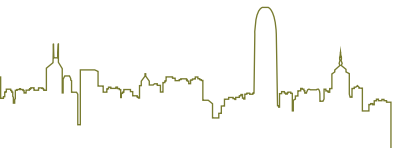
Medical surveillance programme... site training activities... media survey followed by a series of advertising and e-marketing campaigns... a new educational kit on eliminating asbestos... Community Project on Asbestosis Prevention.... The above was only a part of the projects that we launched during the year. Year 2014 was a fruitful year for our committee and let me report some major works in the following paragraphs.

The medical surveillance programme launched in 2011 has entered the fourth year of operation in November this year. With about 16,000 workers having completed the examinations, perhaps I can share with you some statistical data that we collected in the programme. During the 38 months from November 2011 to December 2014, 16,117 workers have completed the examinations (average 425 cases per month), out of which 255 workers or 1.58 % of the whole group were suspected to contract Pneumoconiosis and 1,744 or 10.82% were diagnosed to have other health problems like airway obstruction, suspected tuberculosis and etc. Among the two hundred more suspected Pneumoconiosis cases, 15 were confirmed to contract Silicosis (14) and Asbestosis (1) after being referred to the Department of Health Chest Clinics and the Pneumoconiosis Clinic for further follow-ups. For these 15 cases, the age range was from 51–70 and most of them have worked in the construction industry for more than 30 years and engaged in “dusty work processes” like concrete mixing, rock drilling, external wall tile removal and caisson (perhaps years ago) and etc. Certainly we were not happy to get 15 new cases but it was relatively luckier that most of them (87%) got a low degree of incapacity at 5–10%. We will keep monitoring these figures and hoping that they could provide us useful information for enhancing future works on the prevention of Pneumoconiosis in Hong Kong.

余錫萬工程師

醫學監測計劃、工地培訓活動、媒體調查及一系列之跟進廣告及電子宣傳活動、新出版的消滅石棉教材套、「預防石棉沉着病社區計劃」推廣.....以上只是今年進行的宣傳活動中的一部份。2014年對預防委員會來說確實是豐盛的一年，讓我在下列段落向大家報告一些重要事項。

醫學監測計劃自2011年開展至今年11月已踏入第四個年頭。在大約16,000名工友完成檢查後，我或可與各位分享一些數據。自2011年11月至2014年12月的38個月期間，共有16,117位工友接受檢查(平均每月425人)。在這批工友當中，有255位(即1.58%)懷疑患上肺塵埃沉着病，另1,744位確診患有其他毛病例如氣管阻塞、懷疑肺結核等，佔10.82%。在二百多宗懷疑個案當中，經轉介衛生署胸肺診所及肺塵埃沉着病診所作進一步檢查後，有14人確定為矽肺病患者而1人患上石棉沉着病。上述15人年齡介乎51–70歲，大部份於建造業工作超過30年及主要從事一些產塵量較多的工序，例如混凝土攪拌、鑿石、外牆瓷磚拆除及沉箱(應是多年前的工作等)。當然我們對新增的15宗個案感到惋惜，但比較幸運的是這批工友大部份(87%)病情較輕，喪失能力程度為5–10%。我們會繼續監察有關數據，期望可以提供有用資料以加強未來預防肺塵埃沉着病的工作。



COMMITTEE ON PREVENTION 預防委員會

Our site training activities have been launched for more than a decade, and in recent years, besides the training for Pneumoconiosis prevention arranged by ourselves, we have also been working closely with the Hong Kong Construction Industry Employees General Union to run 'luncheon talks' for our workers. We are happy to see that even similar training has been launched for a period of time, there was still a keen demand from construction companies. Compared with 10 years ago, most workers were more attentive in these talks, more enthusiastic to raise questions and more willing to give feedback which reflected their more serious attitude on this topic.

Besides arranging different activities, the committee has been spending about 25% of the annual budget in doing media and in-trade publication advertisements. In order to achieve the highest cost effectiveness of our spending, we engaged a professional company to conduct a survey this year targeted at our construction workers. One objective of the survey was to understand the effectiveness of the Board's promotion towards construction workers so as to let our colleagues in the prevention team design the best advertising-mix in future. We gathered quite a number of insightful results in this survey, and believed that they will help us to formulate suitable marketing strategy to reach our targets more effectively in future years, including utilising new e-marketing tools like mobile Apps, social media platforms and etc to reach the younger generation group among our targets.

Other programmes were also in good progress, for example a new guidebook on eliminating asbestos was in preparation and will be published in 2015, and the Community Project on Asbestosis Prevention was reaching more and more districts in Hong Kong. On the whole, I am satisfied with the result of the prevention work that we achieved in this year, and to this, I must thank my members for their great contribution. Let us continue our work to achieve an even greater success in future.

我們的職員到工地進行培訓活動不經不覺已超過十年，過去年除單獨安排活動外，亦積極與香港建造業總工會合作安排午間講座。我們很高興見到類似的培訓活動雖然已持續進行了一段長時間，但仍深受各建築公司歡迎。相比十年前，工人們亦普遍較為投入，更積極提問及作回應，這反映他們對預防肺塵埃沉着病這議題更為重視。

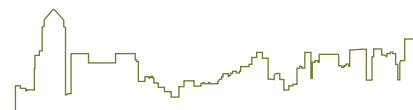
除主辦不同活動，委員會每年均會運用大約25%的支出於媒體及業界刊物廣告宣傳之用，為達到最佳的成本效益，我們是年委託了一調查公司進行了針對建造業工友的媒體宣傳成效調查，而其中一項目的是為了解過往委員會所作廣告宣傳的成效，從而讓預防部的同事在將來可計劃更周詳之廣告策略。調查結果給我們不少啟示，幫助我們籌劃更合適的市場策略以有效接觸我們的受眾，當中包括利用新的電子平台例如流動應用程式及不同社交平台以針對受眾當中年輕的一群。

其他工作亦進行順利，例如一本新的消滅石棉指南正在籌備中，預計2015年出版，而「預防石棉沉着病社區推廣計劃」亦進入更多不同的社區。整體而言，我對今年的工作非常滿意，而就此我向各委員的貢獻作衷心的謝意，讓我們繼續努力以獲得更佳成果。



COMMITTEE ON PREVENTION

預防委員會



Message on prevention of pneumoconiosis was disseminated to the general public through various media.
基金委員會透過不同的媒體向大眾宣傳預防肺塵埃沉着病的訊息。



Mr Thomas Ho, JP, the Chairman, officiated the opening ceremony of the "Hong Kong Island Carnival for the Community Project on Asbestosis Prevention".
主席何安誠工程師，太平紳士主持「預防石棉沉着病全港社區推廣計劃港島區社區嘉年華」開幕禮。



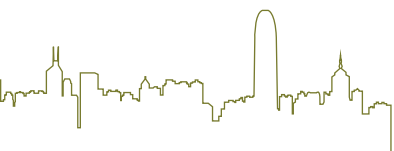
Mr Ringo Yu, the Chairman of Committee on Prevention, officiated the opening ceremony of the "Construction Industry Safety Award Scheme 2014/2015".
預防委員會主席余錫萬工程師主持「建造業安全獎勵計劃2014/2015」開幕禮。



"Hong Kong Island Carnival for the Community Project on Asbestosis Prevention"
「預防石棉沉着病社區推廣計劃港島區社區嘉年華」



The Fund Board and Hong Kong Construction Industry Employees General Union co-organized a series of roving luncheon seminars in various construction sites.
基金委員會與香港建造業總工會合作，在工友午膳時間進行了數十場巡迴演講。



COMMITTEE ON PREVENTION 預防委員會



Occupational Health Award Forum and Award Presentation Ceremony 2014-15
職業健康大獎分享會暨頒獎典禮2014-15



The Chairman, Ir Thomas Ho, JP, presented prizes to the Merit Award winning companies' representatives of "Prevention of Pneumoconiosis Best Practice Award 2014-15"
主席何安誠工程師·太平紳士頒獎予「預防肺塵埃沉着病大獎2014-15」優異表現大獎得獎機構代表



Mr Donald Tong, JP, Commissioner for Labour, gave a speech
勞工處處長唐智強太平紳士致辭



Mr Donald Tong, JP, Commissioner for Labour, presented prizes to the Excellence Award winning companies' representatives of "Prevention of Pneumoconiosis Best Practice Award 2014-15"
勞工處處長唐智強太平紳士頒獎予「預防肺塵埃沉着病大獎2014-15」卓越表現大獎得獎機構代表

INDEPENDENT AUDITOR'S REPORT

獨立核數師報告

To the members of the Pneumoconiosis Compensation Fund Board

(established in Hong Kong under the Pneumoconiosis and Mesothelioma (Compensation) Ordinance)

We have audited the financial statements of Pneumoconiosis Compensation Fund Board (the "Board") set out on pages 20 to 49, which comprise the balance sheet as at 31 December 2014, the statement of comprehensive income, statement of changes in funds and reserves and the statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

Board members' responsibility for the financial statements

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

Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. This report is made solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are

致肺塵埃沉着病補償基金委員會委員

(根據《肺塵埃沉着病及間皮瘤(補償)條例》於本港成立)

本核數師(以下簡稱「我們」)已審核列載於第20至49頁肺塵埃沉着病補償基金委員會(以下簡稱「基金委員會」)之財務報表,此財務報表包括於2014年12月31日之資產負債表、截至該日止年度之全面收益表、基金及儲備變動表及現金流量表,以及主要會計政策概要及其他解釋資料。

基金委員會委員就財務報表須承擔之責任

基金委員會委員須根據香港會計師公會頒佈之《香港財務報告準則》編製並真實而公允地列報各財務報表,並制訂各項基金委員會委員認為需要之內部監控措施,以確保財務報表不存在由於欺詐或錯誤而導致之重大錯誤陳述。

核數師之責任

我們應承擔責任是根據我們所進行之審核對該等財務報表發表意見,並按照我們雙方所協定之應聘條款規定,僅向整體基金委員會報告。除此以外,我們編製之報告書不可作其他用途。我們概不就本報告書之內容,對任何其他人士負責或承擔法律責任。

我們已根據香港會計師公會頒佈之《香港核數準則》進行審核。這些準則要求我們遵守相關道德規範,並規劃及執行審核,以合理確定此等財政報表是否不存有任何重大錯誤陳述。

審核涉及執行程序以獲取有關財務報表所載金額及披露資料之審核憑證。所選定之程序取決於核數師之判斷,包括評估由於欺詐或錯誤而導致財務報表存有重大錯誤陳述之風險。在評估該等風險時,我們會考慮與基金委員會編製及真實而公允地列報財務報表相關之內部監控措施,以設計適當之審核程序,惟目的並不包括對基金委



INDEPENDENT AUDITOR'S REPORT

獨立核數師報告

appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board members, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements give a true and fair view of the state of the Board's affairs as at 31 December 2014 and of its surplus and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.

KPMG

Certified Public Accountants

8th Floor, Prince's Building
10 Chater Road
Central, Hong Kong

員會之內部監控成效發表意見。審核亦包括評價基金委員會委員採用之會計政策是否合適及所作出會計估計是否合理，以及評價財務報表之整體列報方式。

我們相信，我們所獲得之審核憑證可充足和適當地為我們之審核意見提供基礎。

意見

我們認為，該等財務報表已根據《香港財務報告準則》真實和公允地反映基金委員會於2014年12月31日之財務狀況及截至該日止年度之盈餘及現金流量。

畢馬威會計師事務所

執業會計師

香港中環
遮打道10號
太子大廈8樓

BALANCE SHEET

資產負債表

At 31 December 2014 於2014年12月31日
(Expressed in Hong Kong dollars) (以港幣顯示)

		Note 附註	2014	2013
ASSETS	資產			
Non-current assets	非流動資產			
Property, plant and equipment	物業、機器及設備	5	32,471,382	33,484,899
Held-to-maturity financial assets	持有至到期之金融資產	7	401,230,358	532,115,158
Available-for-sale financial assets	可供出售之金融資產	8	242,367,228	238,458,213
			676,068,968	804,058,270
Current assets	流動資產			
Accounts receivable	應收賬款	9	488,149	2,707,008
Interest receivables	應收利息		15,514,597	13,265,595
Deposits and prepayments	按金及預付款項		85,883	68,443
Advance payments for compensations	預支補償金		283,352	95,800
Held-to-maturity financial assets	持有至到期之金融資產	7	330,853,663	109,931,303
Fixed deposits with original maturity over three months	原定超過三個月後到期之定期存款	10	1,046,406,249	873,470,860
Cash and cash equivalents	現金及現金等價物	11	5,385,762	31,809,744
			1,399,017,655	1,031,348,753
Total assets	總資產		2,075,086,623	1,835,407,023
FUNDS AND LIABILITIES	基金及負債			
Funds and reserves	基金及儲備	12		
Accumulated fund	累積基金		1,920,363,549	1,693,793,123
Research fund	研究基金		12,297,209	7,922,618
Prevention fund	預防基金		26,106,508	19,950,971
Rehabilitation fund	復康基金		8,324,857	7,052,801
Computer systems fund	電腦系統基金		1,254,170	1,607,608
Capital reserve	資本儲備		32,471,382	33,484,899
Investment reserve	投資儲備		72,449,323	69,417,559
Total funds and reserves	基金及儲備總額		2,073,266,998	1,833,229,579

資產負債表

	Note	2014	2013
	附註		
LIABILITIES	負債		
Non-current liabilities	非流動負債		
Provision for long service payments	長期服務金撥備	165,000	165,000
Accruals and other payables	應計款項及其他應付款項	13	160,514
		165,000	325,514
Current liabilities	流動負債		
Accruals and other payables	應計款項及其他應付款項	13	1,851,930
Total liabilities	總負債	1,819,625	2,177,444
Total funds and liabilities	基金及負債總額	2,075,086,623	1,835,407,023

第20至49頁之財務報表於二零一五年六月二十三日獲基金委員會委員通過並代表簽署。

第25至49頁之附註為各財務報表之組成部份。

STATEMENT OF COMPREHENSIVE INCOME

全面收益表

For the year ended 31 December 2014 截至2014年12月31日止年度
(Expressed in Hong Kong dollars) (以港幣顯示)

		Note 附註	2014	2013
Revenue	收入			
Levy income	徵款收入	14	387,758,900	348,589,859
Other income	其他收入			
Interest income on:	從下列取得之利息收入：			
— bank deposits	— 銀行存款		15,180,802	9,892,979
— held-to-maturity financial assets	— 持有至到期之金融資產		19,960,152	20,385,164
Dividend income from listed securities	持有上市證券所獲股息		13,059,185	8,941,001
Ex-gratia fund administration charge received	代管特惠金所收取之行政費用		165,720	164,942
Penalty on late payments of levies	因遲繳徵款所收取之罰款		246,450	264,041
Rental income	租金收入		963,084	751,344
Sundry income	雜項收入		10,897	8,739
Exchange gains	匯兌收益		—	2,145,983
			49,586,290	42,554,193
Expenditure	支出			
Operating and administrative expenditures	營運及行政開支			
— Pneumoconiosis and Mesothelioma compensations	— 肺塵埃沉着病及間皮瘤補償		149,666,349	146,975,541
— Project expenses	— 活動開支		26,318,254	24,382,174
— Employee benefit expense	— 職員薪酬及福利開支	15	11,658,868	10,831,095
— Administrative expenses	— 行政開支	16	2,037,150	1,902,296
— Medical examination fees	— 判傷費用	17	6,094,280	6,486,210
— Depreciation	— 折舊	5	1,013,517	1,013,517
— Capital expenditure	— 資本開支		1,137,715	1,195,174
— Exchange losses	— 匯兌虧損		2,413,402	—
			200,339,535	192,786,007
Surplus for the year	是年度盈餘	12	237,005,655	198,358,045
Other comprehensive income for the year	是年度其他全面收益			
Item that may be reclassified subsequently to profit or loss	其後可能重新分配至損益之項目			
Fair value gain on available-for-sale financial assets	可供出售之金融資產公允價值獲利	8, 12	3,031,764	3,636,788
Total comprehensive income for the year	全年總全面收益		240,037,419	201,994,833

The notes on pages 25 to 49 form part of these financial statements.

第25至49頁之附註為各財務報表之組成部份。

STATEMENT OF CHANGES IN FUNDS AND RESERVES

基金及儲備變動表

For the year ended 31 December 2014 截至2014年12月31日止年度
(Expressed in Hong Kong dollars) (以港幣顯示)

	Note 附註	Funds and reserves 基金及儲備
Balances at 1 January 2013	於 2013 年 1月1日 結餘	1,631,234,746
Comprehensive income	全面收益	
Surplus for the year	是年度盈餘	198,358,045
Other comprehensive income	其他全面收益	
Fair value gain on available-for-sale financial assets	可供出售之金融資產公允價值 獲利	12 3,636,788
Total comprehensive income	總全面收益	201,994,833
Balance at 31 December 2013 and 1 January 2014	於 2013 年 12月31日 及 2014 年 1月1日 結餘	1,833,229,579
Comprehensive income	全面收益	
Surplus for the year	是年度盈餘	237,005,655
Other comprehensive income	其他全面收益	
Fair value gain on available-for-sale financial assets	可供出售之金融資產公允價值 獲利	12 3,031,764
Total comprehensive income	總全面收益	240,037,419
Balance at 31 December 2014	於 2014 年 12月31日 結餘	2,073,266,998

The notes on pages 25 to 49 form part of these financial statements.

第25至49頁之附註為各財務報表之組成部份。

STATEMENT OF CASH FLOWS

現金流量表

For the year ended 31 December 2014 截至2014年12月31日止年度
(Expressed in Hong Kong dollars) (以港幣顯示)

		Note 附註	2014	2013
Cash flows from operating activities	營運活動現金流量			
Cash generated from operations	由營運活動產生現金	19	191,437,521	160,348,594
Net cash generated from operating activities	由營運活動產生現金淨額		191,437,521	160,348,594
Cash flows from investing activities	投資活動現金流量			
Purchases of held-to-maturity financial assets	購入持有至到期之金融資產	7	(200,000,000)	—
Redemption of held-to-maturity financial assets	贖回持有至到期之金融資產	7	110,000,000	—
Purchases of fixed deposits with original maturity over three months	購入原定超過三個月後到期之定期存款	10	(1,552,132,488)	(1,227,668,026)
Proceeds from maturity of fixed deposits with original maturity over three months	原定超過三個月後到期之定期存款到期所得款項	10	1,379,197,099	976,700,327
Interest received	收取利息		32,891,952	28,403,392
Dividends received	收取股息		12,181,934	8,064,503
Net cash used in investing activities	投資活動所用現金淨額		(217,861,503)	(214,499,804)
Net decrease in cash and cash equivalents	現金及現金等價物之淨值減少		(26,423,982)	(54,151,210)
Cash and cash equivalents at the beginning of the year	於年初之現金及現金等價物總額		31,809,744	85,960,954
Cash and cash equivalents at the end of the year	於年結之現金及現金等價物總額	11	5,385,762	31,809,744

The notes on pages 25 to 49 form part of these financial statements.

第25至49頁之附註為各財務報表之組成部份。

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

(Expressed in Hong Kong dollars unless otherwise indicated) (除另有指明外，以港幣顯示)

1 General information

Pneumoconiosis Compensation Fund Board (the “Board”) is established with a role as a compensation body, and to engage in the areas of rehabilitation, education and research in respect of pneumoconiosis. The address of its registered office is 15/F Nam Wo Hong Building, 148 Wing Lok Street, Sheung Wan, Hong Kong.

With the enactment of the Pneumoconiosis (Compensation) (Amendment) Ordinance 1993 (the “Ordinance”) on 9 July 1993, all those pneumoconiotics who were compensated by the Board between 31 January 1981 and 8 July 1993 can make application to the Board to receive further compensation and other payments under the new compensation scheme. After re-assessment is made by the Pneumoconiosis Medical Board and approval granted, the applicant will receive monthly payments of compensation in respect of the difference between the degree of incapacity determined by the Pneumoconiosis Medical Board on the re-assessment and the degree of permanent incapacity previously determined by the Board under the Ordinance prior to its amendment. As at 31 December 2014, a total of 1,541 (2013: 1,541) pneumoconiotics have applied for re-assessment.

The Board’s liability to compensation arises when an applicant is assessed by the Pneumoconiosis Medical Board to be suffering from pneumoconiosis and a certificate is issued by the Commissioner for Labour of the applicant’s fulfilment of the residency requirement.

On 18 April 2008, the Pneumoconiosis (Compensation) Ordinance was amended to include provisions to provide compensation to persons suffering from mesothelioma. Accordingly, the name of the Pneumoconiosis (Compensation) Ordinance has been renamed as the Pneumoconiosis and Mesothelioma (Compensation) Ordinance. Applicants who are assessed by the Pneumoconiosis Medical Board to be suffering from mesothelioma are subject to the same eligibility criteria and payment of compensation which are consistent with applicants suffering from pneumoconiosis.

On 1 September 2008, the Pneumoconiosis and Mesothelioma (Compensation) Ordinance was further amended to allow patients with pneumoconiosis or mesothelioma to seek treatment from registered Chinese medicine practitioners and claim reimbursement of the medical expenses and cost of medicines for the treatment of pneumoconiosis or mesothelioma, subject to the maximum amount of claims as prescribed in the Pneumoconiosis and Mesothelioma (Compensation) Ordinance.

1 一般資料

肺塵埃沉着病補償基金委員會(以下簡稱「基金委員會」)之成立，主要負責有關肺塵埃沉着病之補償事務及參與有關該病之復康、教育及研究等工作。基金委員會之辦事處註冊地址為香港上環永樂街148號南和行大廈15樓。

《1993年肺塵埃沉着病(補償)(修訂)條例》(以下簡稱「條例」)於1993年7月9日生效。條例說明所有於1981年1月1日至1993年7月8日期間曾經獲基金委員會補償之肺塵埃沉着病患者，均可向基金委員會申請加入新補償計劃，領取各項補償。於接受肺塵埃沉着病判傷委員會重新判傷後，這批病人會根據最新獲判之喪失工作能力程度與根據修訂前之條例獲判之永久喪失工作能力程度兩者之差距，計算每月可得之補償金額。直至2014年12月31日，共1,541人(2013年：1,541人)根據修訂條例申請再次判傷。

根據條例，經肺塵埃沉着病判傷委員會判定患上肺塵埃沉着病並獲勞工處處長發出證書確認其合乎條例內居港年期規定之病人，可落實由基金委員會支付補償。

2008年4月18日，《肺塵埃沉着病(補償)條例》作出修改，將間皮瘤患者納入可根據條例獲補償之病人。《肺塵埃沉着病(補償)條例》名稱亦相應更改為《肺塵埃沉着病及間皮瘤(補償)條例》。獲肺塵埃沉着病判傷委員會判定患上間皮瘤之病人，其申請各項補償之條件及可獲補償細則與其他肺塵埃沉着病患者完全相同。

於2008年9月1日，《肺塵埃沉着病及間皮瘤(補償)條例》再作出修改，容許上述病人如因肺塵埃沉着病或間皮瘤向註冊中醫求診，可向基金委員會申請索回不超過《肺塵埃沉着病及間皮瘤(補償)條例》內說明上限之診治及醫藥費用。

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(Expressed in Hong Kong dollars unless otherwise indicated) (除另有指明外，以港幣顯示)

These financial statements are presented in Hong Kong dollars, unless otherwise stated. These financial statements have been approved for issue by the Board members on 23 June 2015.

除另有指明外，各財務報表均以港幣列報。各財務報表已於2015年6月23日獲基金委員會委員批准刊登。

2 Summary of significant accounting policies

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

2 主要會計政策概要

編製各財務報表所採用之主要會計政策載列如下。除另有指明外，此等政策已於所有所示年度內貫徹應用。

2.1 Basis of preparation

The financial statements of the Board have been prepared in accordance with Hong Kong Financial Reporting Standards ("HKFRSs"), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards ("HKASs") and Interpretation issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and accounting principles generally accepted in Hong Kong. The financial statements have been prepared under the historical cost convention, as modified by the revaluation of available-for-sale financial assets, which are carried at fair value.

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

2.1 編製基準

基金委員會之各財務報表均根據香港會計師公會所頒佈《香港財務報告準則》，包括所有香港財務報告準則、香港會計準則及詮釋及香港普遍採納之會計原則而編製。各財務報表乃按歷史成本法編製，並就可供出售之金融資產(以公允價值列賬)之重估而作出修訂。

編製符合《香港財務報告準則》之財務報表須使用若干關鍵會計估計。管理層亦有必要在應用基金委員會之會計政策過程中作出判斷。涉及大量判斷或繁複之範疇，或假設及估計對各財務報表而言屬重要之範疇於附註4披露。

(a) *New standards, amendments to HKFRSs and new Interpretation that are first effective for the current financial year*

The following standard has been adopted by the Board for the first time for the financial year beginning on or after 1 January 2014:

Amendments to HKAS 32, Offsetting financial assets and financial liabilities

The amendments to HKAS 32 clarify the offsetting criteria in HKAS 32. The amendments do not have an impact on these financial statements as they are consistent with the policies already adopted by the Board.

(a) *本財務年度首次生效之新準則、《香港財務報告準則》之修訂及新詮釋*

基金委員會已自2014年1月1日或以後開始之財政年度首次採納以下準則：

《香港會計準則》第32號抵銷金融資產及金融負債之修訂

《香港會計準則》第32號之修訂釐清《香港會計準則》第32號之抵銷準則。有關修訂對該等財務報表並無任何影響，因為有關修訂與基金委員會已採納之政策一致。

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(b) New standards and amendments to HKFRSs that are not yet effective and have not been early adopted by the Board

Certain new standards and amendments have been published which are not effective for the year ended 31 December 2014 and which have not been adopted in these financial statements. These include the following which may be relevant to the Board:

(b) 尚未生效亦未獲基金委員會提早採納之新準則及《香港財務報告準則》之修訂

若干已頒佈新準則及修訂於截至2014年12月31日止年度尚未生效，且並未於各財務報表中提早採納，當中包括下列可能與基金委員會相關之新準則及修訂：

	Effective for accounting periods beginning on or after 於下列日期或以後開始之會計期間生效
Annual improvements to HKFRSs 2010–2012 cycle 《香港財務報告準則》2010年至2012年週期之年度改進	1 July 2014 2014年7月1日
Annual improvements to HKFRSs 2011–2013 cycle 《香港財務報告準則》2011年至2013年週期之年度改進	1 July 2014 2014年7月1日
Annual improvements to HKFRSs 2012–2014 cycle 《香港財務報告準則》2012年至2014年週期之年度改進	1 January 2016 2016年1月1日
HKFRS 9, Financial instruments 《香港財務報告準則》第9號，金融工具	1 January 2018 2018年1月1日
HKFRS 15, Revenue from contracts with customers 《香港財務報告準則》第15號，來自客戶合約收益	1 January 2018 2018年1月1日

The Board will apply these amendments and new standards in the year of initial application. The Board is currently assessing the impact of the adoption of the amendments and new standards and is not yet in a position to state whether they would have a significant impact on the Board's results of operations and financial position.

基金委員會將於初次應用年度應用該等修訂及新準則。基金委員會現正評估採納該等修訂及新準則之影響，惟未能確定該等修訂及新準則會否對基金委員會之經營業績及財務狀況構成重大影響。

2.2 Foreign currency translation

(a) Functional and presentation currency

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

2.2 外幣折算

(a) 功能貨幣及列報貨幣

基金委員會財務報表內所有項目均以基金委員會運作主要地區經濟體系之貨幣(即「功能貨幣」)計算。財務報表各項目均以同時為基金委員會功能貨幣及列報貨幣(即港幣)顯示。

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(b) Transactions and balances

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

Changes in the fair value of monetary securities denominated in foreign currency classified as available-for-sale are analysed between translation differences resulting from changes in the amortised cost of the security and other changes in the carrying amount of the security. Translation differences related to changes in amortised cost are recognised in profit or loss, and other changes in carrying amount are recognised in other comprehensive income.

2.3 Property, plant and equipment

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

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

(b) 交易及結餘

外幣交易會按交易或估值日期（即項目重新計量當日）之相關匯率折算為功能貨幣。該等交易之結算及按年結日匯率折算且以外幣為單位之貨幣資產及負債產生之外匯盈虧乃於全面收益表中確認。

以外幣為單位且分類為可供出售之貨幣證券之公允價值變動，按照證券之攤銷成本變動以及該證券賬面金額之其他變動所產生的匯兌差額進行分析。與攤銷成本變動有關之折算差額於損益中確認，而賬面金額之其他變動則於其他全面收益確認。

2.3 物業、機器及設備

物業、機器及設備以歷史成本減折舊及減值虧損入賬。歷史成本包括與購置該等項目直接相關之開支。

當個別項目被確認可能為基金委員會帶來額外及可準確計量之經濟得益時，該項目之其後成本將被計入資產之賬面金額，或在適當情況下作為獨立資產處理。更換部份之賬面金額不會被確認。所有其他有關項目之維修及保養費用自相關財政期間之全面收益表內扣除。

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Leasehold land classified as finance lease commences amortisation from the time when the land interest becomes available for its intended use. Amortisation on leasehold land classified as finance lease and depreciation on other assets are calculated using the straight-line method to allocate their costs to their residual values over their estimated useful lives, as follows:

— Leasehold land classified as finance lease	Shorter of remaining lease term or useful life of 50 years
— 分類為融資租賃之租賃土地	餘下租賃期或 50年可使用年期之較短者
— Leasehold improvements	Shorter of the lease period or useful life of 10 years
— 租賃物業改良工程	租賃期或 10年可使用年期之較短者
— Buildings	50 years
— 樓宇	50年

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

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

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

分類為融資租賃之租賃土地自土地權益可供其擬定用途時開始攤銷。分類為融資租賃之租賃土地之攤銷及其他資產之折舊採用以下之估計可使用年期將其成本按直線法分攤至其剩餘價值計算：

資產之剩餘價值及可使用年期在結算日檢討，並在適當時調整。

若資產之賬面金額高於其估計可收回金額，其賬面金額即時撇減至可收回金額(附註2.4)。

出售產生之盈虧乃通過比較所得款項與賬面金額而釐定，並於全面收益表確認。

2.4 Impairment of non-financial assets

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

2.4 非金融資產之減值

須作攤銷的資產因個別事件或環境轉變顯示其賬面金額未必可收回，則會作減值評估。資產之賬面金額高於其可收回金額部份將被確認為減值虧損。可收回金額為資產之公允價值減出售成本與其使用價值兩者較高之一項。為評估減值，資產於最低層次組合，並有可獨立識別之現金流(現金產生組)。已減值非金融資產於各結算日就減值是否可能撥回進行檢討。

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(Expressed in Hong Kong dollars unless otherwise indicated) (除另有指明外，以港幣顯示)

2.5 Financial assets

2.5.1 Classification

The Board classifies its financial assets in the following categories: loans and receivables, held-to-maturity financial assets and available-for-sale financial assets. The classification depends on the purposes for which the financial assets were acquired. Management determines the classification of its financial assets at initial recognition.

(a) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for the amounts that are settled or expected to be settled more than 12 months from the balance sheet date which are classified as non-current assets.

(b) Held-to-maturity financial assets

Held-to-maturity financial assets are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Board's management has the positive intention and ability to hold to maturity. If the Board were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the balance sheet date which are classified as current assets.

(c) Available-for-sale financial assets

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless the investment matures or management intends to dispose of it within 12 months from the balance sheet date.

2.5 金融資產

2.5.1 分類

基金委員會將其金融資產分為下列類別：貸款及應收款項、持有至到期之金融資產及可供出售之金融資產。分類按收購金融資產時所定目的而定，而管理層會在最初確認金融資產時作出分類。

(a) 貸款及應收款項

貸款及應收款項為有固定或可釐定付款且於活躍市場上並無報價之非衍生金融資產。此等款項計入流動資產內，惟自結算日起計超過12個月結算或預期結算者除外，後者分類為非流動資產。

(b) 持有至到期之金融資產

持有至到期之金融資產為非衍生金融工具，有固定或可預計之付款及固定之到期日，而基金委員會管理層亦有正面動機及能力持有該金融工具至到期日。如基金委員會出售持有至到期之金融資產項目之其中非少數部份，則整個類別會受到影響並重新分類為可供出售之金融資產。除到期日為結算日起計不足12個月者會被分類為流動資產外，其餘持有至到期之金融資產均會被歸類為非流動資產。

(c) 可供出售之金融資產

可供出售之金融資產為歸類於此類別或並無歸類於任何其他類別之非衍生工具。除非投資項目到期或管理層有意於結算日起計12個月內將其出售，否則其將被歸類為非流動資產。

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2.5.2 Recognition and measurement

Regular way purchases and sales of financial assets are recognised on the trade-date — the date on which the Board commits to purchase or sell the asset. Available-for-sale financial assets are initially recognised at fair value plus transaction costs. Financial assets are derecognised when the rights to receive cash flows from the investments have expired or have been transferred and the Board has transferred substantially all the risks and rewards of ownership. Available-for-sale financial assets are subsequently carried at fair value. Loans and receivables and held-to-maturity financial assets are recognised initially at fair value plus transaction costs and subsequently carried at amortised cost using the effective interest method.

Changes in the fair value of available-for-sale financial assets are recognised in other comprehensive income.

When securities classified as available-for-sale are sold or impaired, the accumulated fair value adjustments recognised in funds and reserves are reclassified to the statement of comprehensive income.

Dividends on available-for-sale financial assets are recognised in the statement of comprehensive income when the Board's right to receive payments is established.

2.6 Offsetting financial instruments

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously. The legally enforceable right must not be contingent on future events and must be enforceable in the normal course of business and in the event of default, insolvency or bankruptcy of the Board or the counterparty.

2.5.2 確認及計量

經常購入及出售金融資產均於交易日(即基金委員會承諾購入或出售該資產當日)確認。可供出售之金融資產初步按公允價值加上交易成本確認。當從該等投資項目收取現金流量之權利已過期或已轉讓，且基金委員會已將擁有權之絕大部份風險及回報實際轉讓時，則會終止確認該等金融資產。可供出售之金融資產其後按公允價值列賬。貸款及應收款項以及持有至到期之金融資產初步按公允價值加交易成本確認，其後以實際利率法按攤銷成本列賬。

可供出售金融資產之公允價值變動會於其他全面收益確認。

當分類為可供出售之證券被售出或已減值，累積之公允價值調整於基金及儲備確認，並重新分類至全面收益表。

當基金委員會收取付款之權利確立時，有關可供出售之金融資產之股息於全面收益表確認。

2.6 抵銷金融工具

當有法定可執行權利可抵銷已確認金額，並有意圖按淨額基準結算或同時變現資產和結算負債時，金融資產與負債可互相抵銷，並在資產負債表報告其淨額。法定可執行權利必須不得依賴未來事件而定，而在一般業務過程中以及倘基金委員會或對方一旦出現違約、無償債能力或破產時，也必須具有約束力。

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2.7 Impairment of financial assets

(a) Assets carried at amortised cost

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

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

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

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

2.7 金融資產之減值

(a) 按攤銷成本列賬之資產

基金委員會於結算日評估金融資產或一組金融資產有否出現客觀減值憑證。只有當有客觀憑證顯示於初步確認資產後發生一宗或多宗事件導致出現減值(「虧損事件」)，而該宗(或該等)虧損事件對該項或該組金融資產之估計未來現金流構成之影響可合理估計時，有關金融資產則被視為已減值及產生減值虧損。

減值跡象可包括一名或一組債務人正面臨重大經濟困難、拖欠或未能償還利息或本金、有可能破產或進行其他財務重組，以及有可觀察數據顯示估計未來現金流量出現可計量之減少，例如欠款數目變動或出現與拖欠還款相關之經濟狀況。

就貸款及應收款項類別而言，虧損金額乃根據資產賬面金額與按金融資產原實際利率貼現而估計未來現金流量(不包括仍未產生之未來信用損失)之現值兩者之差額計量。資產賬面金額減少，虧損金額在全面收益表確認。如持有至到期之投資有浮動利率，計量任何減值虧損之貼現率為按合約釐定之當前實際利率。作為可行權宜之計，基金委員會可按某工具可觀察市價為公允價值之基礎計量其減值。

如在其後期間，減值虧損之金額減少，而此項減少可客觀地聯繫至減值確認後發生之事件(例如債務人之信用評級有所改善)，則先前已確認之減值虧損撥回部份可在全面收益報表確認。

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(b) Assets classified as available-for-sale

The Board assesses at the balance sheet date whether there is objective evidence that a financial asset or a group of financial assets is impaired. In the case of equity investments classified as available-for-sale, a significant or prolonged decline in the fair value of the security below its cost is an evidence that the assets are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss — measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit or loss — is removed from funds and reserves and recognised in profit or loss. Impairment losses recognised in profit or loss on equity instruments are not reversed through profit or loss.

2.8 Receivables

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

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

2.9 Cash and cash equivalents

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

2.10 Funds and reserves

The income and expenses relating to funds and reserves, other than investment reserve, are directly dealt with in the statement of comprehensive income. Any net surpluses or deficits relating to these funds and reserves are transferred between the respective funds and reserves.

2.11 Payables

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

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

(b) 分類為可供出售之資產

基金委員會於結算日評估是否有任何客觀證據可確定某一項或一組金融資產已減值。至於分類為可供出售之股本證券投資，該證券之公允價值大幅及持續下跌至低於成本，則為出現減值之證據。如在可供出售金融資產出現上述情況，則其累積虧損（以購置成本與現時公允價值之差額，減去該金融資產之前在損益中已確認之減值虧損計算），將從基金及儲備中剔除並於損益中確認。已在損益表確認之權益工具減值虧損不會透過損益轉回。

2.8 應收款項

應收款項首先以公允價值確認，其後以實際利率法計算其攤銷成本扣除減值撥備入賬。

倘應收款項預期於一年或以內（或於業務之一般營運週期（如長於一年））收回，則確認為流動資產。如預期不能於上述時段收回，則列報為非流動資產。

2.9 現金及現金等價物

現金及現金等價物包括手持現金、銀行即期存款及其他原到期日為三個月或以內之短期高流動性投資項目。

2.10 基金及儲備

與各基金及儲備（投資儲備除外）有關之收支乃直接於全面收益表中處理，而基金及儲備之相關盈餘或虧損淨額會直接於各基金及儲備之間相互轉撥。

2.11 應付款項

應付款項初步以公允價值確認，其後以實際利率法計算之攤銷成本入賬。

倘應付款項於一年或以內（或於業務之一般營運週期（如長於一年））到期，則確認為流動負債，否則有關應付款項乃列報為非流動負債。

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2.12 Provisions

Provisions are recognised when the Board has a present legal or constructive obligation where, as a result of past events, it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably estimated. Provisions are not recognised for future operating losses.

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

2.13 Contingent liabilities

A contingent liability is a possible obligation that arises from past events and whose existence will only be confirmed by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Board. It can also be a present obligation arising from past events that is not recognised because it is not probable that outflow of economic resources will be required or the amount of obligation cannot be measured reliably.

A contingent liability is not recognised but is disclosed in the notes to the financial statements, if any. When a change in the probability of an outflow occurs so that outflow is probable, it will then be recognised as a provision.

2.14 Employee benefits

(a) Employee leave entitlements

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

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

2.12 撥備

當基金委員會因過往事件以致現時負有法律或推定責任，在履行這些責任時很有可能導致資源流出，且涉及金額亦能可靠估量時，則確認撥備。概不會就未來營運虧損確認撥備。

倘出現多項類似責任，因履行責任導致資源流出之可能性乃經考慮責任之整體類別後釐定。即使同類責任中有關任何一項可能流出資源之機會不大，仍須確認撥備。

2.13 或然負債

或然負債指因過往發生之事件而可能引起之責任，此等責任僅會因一項或多項基金委員會無法完全控制之不確定未來事件發生或並無發生而確認。或然負債亦可能為因過往事件而形成之現有責任，但由於導致經濟資源流出之可能性不大，或相關債務金額無法可靠計量而不予確認。

或然負債不予確認，但會於財務報表附註披露(如有)。當經濟資源流出之可能性改變，導致經濟資源可能流出時，此等或然負債即確認為撥備。

2.14 僱員福利

(a) 僱員可享有之假期

僱員之年假在僱員合乎資格享有假期時予以確認。基金委員會根據僱員截至結算日之服務年期估計年假負債而作出撥備。

僱員享有之病假及產假或待產假於實際放假時方予確認。

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(b) Pension obligations

The Board operates a defined contribution retirement scheme under the Occupational Retirement Scheme Ordinance ("ORSO Scheme") and a mandatory provident fund scheme ("MPF Scheme") in Hong Kong. The assets of the schemes are held in separate trustee-administered funds. The Board has no further payment obligations once the contributions have been paid. The contributions are recognised as employee benefit expense when they are due and, for ORSO Scheme, are reduced by contributions forfeited by those employees who leave the ORSO Scheme prior to vesting fully in the contributions. Prepaid contributions are recognised as an asset to the extent that a cash refund or a reduction in the future payments is available.

(b) 退休金計劃之責任

基金委員會根據《職業退休計劃條例》於香港分別參與界定供款職業退休計劃(「職業退休計劃」)及強制性公積金計劃(「強積金計劃」)。該等計劃之資產以獨立受託管理基金持有。除支付供款外，基金委員會並無其他付款責任。供款會於到期時確認為員工福利開支，而就職業退休計劃部份，則會按僱員在符合資格獲得全部供款前離開職業退休計劃而沒收之供款部份扣除供款。預繳供款會於有現金退款或在扣減未來供款之情況下確認為資產。

2.15 Revenue and other income recognition

Levy income, penalty on late payments of levies and ex-gratia fund administration charge are recognised when the Board becomes entitled to them and it is probable that they will be received.

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

Dividend income is recognised when the right to receive payment is established.

Rental income receivable under operating leases is recognised in the statement of comprehensive income in equal instalments over the periods covered by the lease term, except where an alternative basis is more representative of the pattern of benefits to be derived from the use of the leased asset. Lease incentives granted are recognised in the statement of comprehensive income as an integral part of the aggregate net lease payments receivable. Contingent rentals are recognised as income in the accounting period in which they are earned.

2.15 確認收益及其他收入

徵款收入、因遲繳徵款所收取之罰款及代管特惠金所收取之行政費用於基金委員會有權且很可能收取有關款項時確認。

利息收入按時間比例以實際利率方法確認入賬。

股息收入在收取付款之權利確立時確認。

經營租賃項目下之應收租金收入於租賃年期期間以等額分期於全面收益表中確認，惟倘其他基準能更有效列示使用租賃資產所得利益模式則除外。已授予之租賃優惠乃於全面收益表中確認為總計應收租賃款項淨額之一部分。或然租金於賺取租金之會計期間確認為收入。

2.16 Compensation

Compensation expense is accounted for when it is incurred.

2.16 補償

補償支出在產生時入賬。

2.17 Leases

(a) As lessee

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

2.17 租賃

(a) 作為承租人

凡出租人仍保留資產擁有權之絕大部份風險及回報之租賃，均分類為經營租約。經營租約之租金(扣除自出租人收取之任何優惠)會按租賃年期以直線法計入全面收益表。

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The Board leases certain property, plant and equipment. Leases of property, plant and equipment where the Board has substantially all the risks and rewards of ownership are classified as finance leases. Finance leases are capitalised at the lease's commencement at the lower of the fair value of the leased property and the present value of the minimum lease payments.

Each lease payment is allocated between the liability and finance charges. The corresponding rental obligations, net of finance charges, are included in the balance sheet. The interest element of the finance cost is charged to the statement of comprehensive income over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. The property, plant and equipment acquired under finance leases is depreciated over the shorter of the useful life of the asset and the lease term.

(b) As lessor

When assets are leased out under an operating lease, the asset is included in the balance sheet based on the nature of the asset.

基金委員會租賃若干物業、機器及設備。在基金委員會承擔及享有擁有權之絕大部份風險及回報之情況下，物業、機器及設備之租賃會分類為融資租賃。融資租賃於租期開始時按租賃物業之公允價值與最低租賃付款現值中之較低者撥充資本。

每項租金均分攤為負債及財務費用。相應租賃責任在扣除財務費用後計入資產負債表。財務成本之利息部份於租賃期內在全面收益表中支銷，以計算出每期剩餘負債結餘之固定週期利率。根據融資租賃獲得的物業、機器及設備按資產的使用年期或租賃期兩者之中較短者進行折舊。

(b) 作為出租人

倘資產根據經營租約出租，資產會按該資產之性質計入資產負債表內。

3 Financial risk and fund risk management

3.1 Financial risk factors

The Board's activities expose it to a variety of financial risks, including foreign exchange risk, credit risk, liquidity risk, price risk and cash flow interest rate risk. The Board's overall risk management programme focuses on the unpredictability of financial markets and seeks to minimise potential adverse effects on the Board's financial performance.

(a) Foreign exchange risk

Foreign exchange risk arises when future commercial transactions and recognised assets and liabilities are denominated in a currency that is not the Board's functional currency. Given that the Board's operation in Hong Kong is conducted mainly in Hong Kong dollars, the Board members are of the opinion that the Board's activities are not exposed to significant foreign exchange risk and accordingly, no sensitivity analysis is performed.

3 財務風險及基金風險管理

3.1 財務風險因素

基金委員會所涉及活動令其面對不同財務風險，其中包括外匯風險、信貸風險、流動資金風險、價格風險及現金流利率風險。基金委員會整體風險管理計劃著重於金融市場之不可預測因素，並盡量減低對基金委員會財務業績之潛在不利影響。

(a) 外匯風險

當未來商業交易以及確認資產及負債所涉貨幣與基金委員會採用之功能貨幣有別時，即產生外匯風險。由於基金委員會活動集中在香港進行並主要以港幣交易，基金委員會委員認為基金委員會之運作不存在重大之外匯風險，故未有作出敏感性分析。

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(b) Credit risk

Credit risk of the Board is primarily attributable to accounts receivable, held-to-maturity financial assets, fixed deposits and cash at banks.

The Board has policies in place for the control and monitoring of its credit risk arising from uncollected levy income. The credit risk on held-to-maturity financial assets and liquid funds is limited because the counterparties are corporations and banks with high credit rating assigned by international credit-rating agencies. Accordingly, the Board members are of the opinion that the Board's activities are not exposed to significant credit risk.

The maximum exposure to credit risk is represented by the carrying amount of each financial asset in the balance sheet.

(c) *Liquidity risk*

Prudent liquidity risk management implies maintaining sufficient cash and bank balances. The Board, through its Committee on Finance and Administration, has adopted a prudent investment and treasury strategy so as to ensure that it maintains sufficient cash to meet its liquidity requirements.

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

(b) 信貸風險

基金委員會所面對之信貸風險
主要由應收賬款、持有至到期
之金融資產、定期存款及銀行
存款產生。

基金委員會設有政策控制及監察主要因未能收到徵款而須面對之信貸風險。至於持有至到期之金融資產及流動資金，由於交易對方為獲國際評級機構給予高信貸評級之機構及銀行，其信貸風險有限。因此，基金委員會委員認為，基金委員會活動所面對之信貸風險並不重大。

基金委員會面對之最高信貸風險是各項金融資產於結算日之賬面金額。

(c) 流動資金風險

慎重之流動資金風險管理要求存置充裕資金及銀行結餘。基金委員會透過其屬下之財務及行政委員會已採取慎重之投資及庫務策略，以確保有足夠現金應付其流動資金需求。

下表分析基金委員會之金融負債，並按結算日與約定到期日相差剩餘期間歸類至合適之到期組別。下列數字為約定但未貼現之現金流量。

	2014	2013
Less than 1 year		
Accruals and other payables		
(note 13)		
不足一年		
應計款項及其他應付		
款項(附註13)	1,173,716	1,622,968

(d) *Price risk*

The Board is exposed to equity securities price risk because of the listed investments held. The investment portfolio is managed by the Committee on Finance and Administration of the Board and in accordance with the Board's investment guidelines.

The Board's equity investments are listed on the Stock Exchange of Hong Kong.

(d) 價格風險

基金委員會所持上市投資項目使其須面對股票證券價格風險。基金委員會之投資組合乃根據基金委員會制定之投資指引由屬下之財務及行政委員會管理。

基金委員會之股票證券投資均於香港聯交所上市。

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At 31 December 2014, if the equity price had increased/decreased by 5% (2013: 5%) with all other variables held constant, available-for-sale financial assets and investment reserve would increase/decrease by approximately \$12,118,000 (2013: \$11,923,000) as a result of changes in fair value of the available-for-sale financial assets.

於2014年12月31日，倘股票證券價格上升／下跌5%（2013年：5%），且所有其他變數維持不變，則可供出售之金融資產及投資儲備將會增加／減少約\$12,118,000（2013年：\$11,923,000），此乃由於可供出售之金融資產之公允價值變動所致。

(e) Cash flow interest rate risk

The Board's interest rate risk mainly arises from the bank balances and is managed by the Committee on Finance and Administration of the Board.

(e) 現金流利率風險

基金委員會之銀行存款令其須面對利率風險，有關風險由基金委員會屬下之財務及行政委員會管理。

At 31 December 2014, if interest rates on bank deposits had been 100 (2013: 100) basis points higher/lower with all other variables held constant, surplus for the year would have approximately been \$10,518,000 (2013: \$9,053,000) lower/higher as a result of higher/lower interest income.

於2014年12月31日，倘銀行存款利率上升／下降100個基點（2013年：100個基點），且所有其他變數維持不變，則年內盈餘將會減少／增加約\$10,518,000（2013年：\$9,053,000），此乃由於利息收入增加／減少所致。

3.2 Fund risk management

The Board's objective when managing funds is to safeguard the Board's ability to continue as a going concern and to have sufficient funding for future operations. The Board's overall strategy remains unchanged from prior year.

The funds of the Board comprise its funds and reserves.

3.2 基金風險管理

基金委員會於管理資金時旨在保障基金委員會有能力持續經營，並擁有供未來營運所用之充足資金。基金委員會之總體策略與往年相同。

基金委員會之資金包括其基金及儲備。

3.3 Fair value measurement

The table below analyses the Board's financial instruments carried at fair value, by valuation method. The different levels have been defined as follows:

- Quoted prices (unadjusted) in active markets for identical assets or liabilities (level 1).
- Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices) (level 2).
- Inputs for the asset or liability that are not based on observable market data (that is, unobservable inputs) (level 3).

3.3 公允價值計量

下表分析基金委員會透過估值法按公允價值計之金融工具。不同層級之界定如下：

- 相同資產或負債於活躍市場上之報價（未經調整）（第一層級）。
- 除屬第一層級報價外之資產或負債可觀察數據（不論直接（即價格）或間接（即來自價格）與否）（第二層級）。
- 無根據可觀察市場數據（即不可觀察數據）之資產或負債數據（第三層級）。

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The following table presents the Board's assets that are measured at fair value at 31 December 2014.

下表呈報基金委員會於2014年12月31日按公允價值計量之資產。

		2014	2013
Level 1	第一層級		
Available-for-sale financial assets (note 8)	可供出售之金融資產 (附註8)	242,367,228	238,458,213

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date. A market is regarded as active if quoted prices are readily and regularly available from an exchange, dealer, broker, industry group, pricing service, or regulatory agency, and those prices represent actual and regularly occurring market transactions on an arm's length basis. The quoted market price used for financial assets held by the Board is the current bid price. These instruments are included in level 1.

於活躍市場交易之金融工具之公允價值乃基於結算日之活躍市場報價。倘可自證券交易所、證券交易商、經紀、工業集團、定價服務或監管機構容易及定期獲得報價，而該等價格代表按公平基準實際定期進行之市場交易，則市場被視為活躍。基金委員會就金融資產所用市場報價乃現時收購價。該等工具已計入第一層級。

4 Critical accounting estimates and judgements

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

The Board makes estimates and assumptions concerning the future. The resulting accounting estimates will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

(a) Held-to-maturity investments

The Board follows the guidance of HKAS 39 "Financial Instruments: Recognition and Measurement" on classifying non-derivative financial assets with fixed or determinable payments and fixed maturity as held-to-maturity. This classification requires significant judgement. In making this judgement, the Board evaluates its intention and ability to hold such investments to maturity.

If the Board fails to keep these investments to maturity other than for specific circumstances explained in HKAS 39, it will be required to reclassify the whole class as available-for-sale financial assets. The investments would therefore be measured at fair value instead of amortised cost.

4 關鍵之會計估計及判斷

各項估計及判斷會根據過往經驗及其他因素(包括對未來事件之合理期望)而作定期檢討。

基金委員會會對未來情況作各項估計及假設。所得出會計估計，按定義極少與實際結果完全相同。出現相當風險導致下一個財政年度之資產及負債賬面金額須作重大調整之有關估計及假設說明如下：

(a) 持有至到期之投資

基金委員會按照《香港會計準則》第39號—「金融工具：確認及計量」之指引，將有固定或可釐定付款並有固定到期日之非衍生金融工具分類為持有至到期之投資。有關分類需要基金委員會作出重要判斷。作出判斷時，基金委員會評估其將投資項目持有至到期之動機及能力。

如基金委員會未能將投資項目持有至到期日，而並非因《香港會計準則》第39號內說明之原因所致，則必須將投資項目重新分類為可供出售之金融資產，而該投資價值亦會以公允價值而非以攤銷成本計算。

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財務報表附註

(Expressed in Hong Kong dollars unless otherwise indicated) (除另有指明外，以港幣顯示)

(b) Impairment of held-to-maturity financial assets

The Board follows the guidance of HKAS 39 to determine when an investment is impaired. This determination requires significant judgement. In making this judgement, the Board evaluates, among other factors, the duration and extent to which the fair value of an investment is less than its cost; and the financial health of and short-term business outlook for the investee, including factors such as industry and sector performance, changes in technology and operational and financing cash flow.

(b) 持有至到期金融資產之減值

基金委員會按照《香港會計準則》第39號之指引確定投資項目何時減值。這項確定需基金委員會作出重要判斷。作出判斷時，基金委員會須評估(其中包括)以下因素：投資項目市值低於成本之時間及幅度；以及所投資企業之財務是否穩健及其短期業務前景，包括行業及界別之表現、技術及運作之轉變及融資現金流量等因素。

5 Property, plant and equipment

5 物業、機器及設備

		Properties (note) 物業 (附註)	Leasehold land (note) 租賃土地 (附註)	Leasehold improvements 租賃物業 改良工程	Total 總數
At 1 January 2013	於2013年1月1日				
Cost	成本	24,552,690	9,955,332	5,109,410	39,617,432
Accumulated depreciation	累積折舊	(4,002,635)	(94,499)	(1,021,882)	(5,119,016)
Net book amount	賬面淨值	20,550,055	9,860,833	4,087,528	34,498,416
Year ended 31 December 2013	截至2013年12月31日止年度				
Opening net book amount	年初賬面淨值	20,550,055	9,860,833	4,087,528	34,498,416
Depreciation (note 12)	折舊(附註12)	(491,054)	(11,522)	(510,941)	(1,013,517)
Closing net book amount	年末賬面淨值	20,059,001	9,849,311	3,576,587	33,484,899
At 31 December 2013	於2013年12月31日				
Cost	成本	24,552,690	9,955,332	5,109,410	39,617,432
Accumulated depreciation	累積折舊	(4,493,689)	(106,021)	(1,532,823)	(6,132,533)
Net book amount	賬面淨值	20,059,001	9,849,311	3,576,587	33,484,899
Year ended 31 December 2014	截至2014年12月31日止年度				
Opening net book amount	年初賬面淨值	20,059,001	9,849,311	3,576,587	33,484,899
Depreciation (note 12)	折舊(附註12)	(491,054)	(11,522)	(510,941)	(1,013,517)
Closing net book amount	年末賬面淨值	19,567,947	9,837,789	3,065,646	32,471,382
At 31 December 2014	於2014年12月31日				
Cost	成本	24,552,690	9,955,332	5,109,410	39,617,432
Accumulated depreciation	累積折舊	(4,984,743)	(117,543)	(2,043,764)	(7,146,050)
Net book amount	賬面淨值	19,567,947	9,837,789	3,065,646	32,471,382

Note: The properties and leasehold land are situated in Hong Kong and are held under long-term leases.

附註：物業及租賃土地位於香港，且持有作長期租賃。

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財務報表附註

(Expressed in Hong Kong dollars unless otherwise indicated) (除另有指明外，以港幣顯示)

6 Financial instruments by category

6 金融工具分類

The Board's financial instruments include the following:

基金委員會持有之金融工具包括下列各項：

		Loans and receivables 貸款及應收款項	Held-to-maturity financial assets 持有至到期之金融資產	Available-for-sale financial assets 可供出售之金融資產	Total 總數
Financial assets	金融資產				
<i>At 31 December 2014</i>	<i>於2014年12月31日</i>				
Held-to-maturity financial assets (note 7)	持有至到期之金融資產 (附註7)	—	732,084,021	—	732,084,021
Available-for-sale financial assets (note 8)	可供出售之金融資產 (附註8)	—	—	242,367,228	242,367,228
Accounts receivable (note 9)	應收賬項 (附註9)	488,149	—	—	488,149
Interest receivables	應收利息	15,514,597	—	—	15,514,597
Deposits and prepayments	按金及預付款項	85,883	—	—	85,883
Fixed deposits with original maturity over three months (note 10)	原定超過三個月後到期之定期存款 (附註10)	1,046,406,249	—	—	1,046,406,249
Cash and cash equivalents (note 11)	現金及現金等價物 (附註11)	5,385,762	—	—	5,385,762
Total	總數	1,067,880,640	732,084,021	242,367,228	2,042,331,889
<i>At 31 December 2013</i>	<i>於2013年12月31日</i>				
Held-to-maturity financial assets (note 7)	持有至到期之金融資產 (附註7)	—	642,046,461	—	642,046,461
Available-for-sale financial assets (note 8)	可供出售之金融資產 (附註8)	—	—	238,458,213	238,458,213
Accounts receivable (note 9)	應收賬項 (附註9)	2,707,008	—	—	2,707,008
Interest receivables	應收利息	13,265,595	—	—	13,265,595
Deposits	按金	68,443	—	—	68,443
Fixed deposits with original maturity over three months (note 10)	原定超過三個月後到期之定期存款 (附註10)	873,470,860	—	—	873,470,860
Cash and cash equivalents (note 11)	現金及現金等價物 (附註11)	31,809,744	—	—	31,809,744
Total	總數	921,321,650	642,046,461	238,458,213	1,801,826,324
		Other financial liabilities at amortised cost 按攤銷成本計之其他金融負債			
Financial liabilities	金融負債				
<i>At 31 December 2014</i>	<i>於2014年12月31日</i>				
Accruals and other payables (note 13)	應計款項及其他應付款項 (附註13)				1,173,716
<i>At 31 December 2013</i>	<i>於2013年12月31日</i>				
Accruals and other payables (note 13)	應計款項及其他應付款項 (附註13)				1,622,968

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(Expressed in Hong Kong dollars unless otherwise indicated) (除另有指明外，以港幣顯示)

7 Held-to-maturity financial assets

7 持有至到期之金融資產

		2014	2013
Certificates of deposits, at nominal value	存款證之面值	732,000,000	642,000,000
Unamortised premiums, net	未攤銷之溢價，淨額	84,021	46,461
At amortised cost	按攤銷成本	732,084,021	642,046,461
Less: Certificates of deposits which will mature within 12 months	減：十二個月內到期之存款證	(330,853,663)	(109,931,303)
Certificates of deposits which will mature after 12 months	十二個月後到期之存款證	401,230,358	532,115,158

Movements in held-to-maturity financial assets are summarised as follows:

持有至到期之金融資產變動概述如下：

		2014	2013
At 1 January	於1月1日	642,046,461	641,775,497
Additions	增購	200,000,000	—
Redemption	贖回	(110,000,000)	—
Amortisation of discounts, net	攤銷之折扣，淨額	37,560	270,964
At 31 December	於12月31日	732,084,021	642,046,461

Certificates of deposits are with fixed interest rates ranging from 1.7% to 5.1% (2013: 1.7% to 5.1%) and maturity dates between January 2015 to March 2021 (2013: March 2014 to March 2021).

存款證固定年利率介乎1.7%至5.1% (2013年：1.7%至5.1%)，到期日介乎2015年1月至2021年3月 (2013年：2014年3月至2021年3月)。

The Board has not reclassified any financial assets measured at amortised cost to fair value during the year (2013: nil).

基金委員會並無重新分類任何按攤銷成本計量之金融資產為按年內公允價值計量之金融資產 (2013年：無)。

At 31 December 2014 and 2013, the balance did not contain impaired assets.

於2014年及2013年12月31日，結餘並無包括已減值資產。

Certificates of deposits with nominal value of \$110,000,000 were matured during the year ended 31 December 2014. There was no disposal during the years ended 31 December 2014 and 2013.

面值\$110,000,000之存款證於截至2014年12月31日止年度到期。截至2014年及2013年12月31日止年度內並無出售事項。

The fair value of held-to-maturity financial assets based on quoted market bid prices is \$736,127,540 (2013: \$650,259,380).

按市場所報收購價計算之持有至到期之金融資產之公允價值為\$736,127,540 (2013年：\$650,259,380)。

All held-to-maturity financial assets are denominated in Hong Kong dollars.

所有持有至到期之金融資產面值均以港幣計算。

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8 Available-for-sale financial assets

8 可供出售之金融資產

		2014	2013
Equity securities — listed in Hong Kong, at market value:	按市值計之上市股票證券 — 香港：		
At 1 January	於1月1日	238,458,213	233,944,927
Additions	增購	877,251	876,498
Fair value gain transferred to investment reserve (note 12)	公允價值盈利轉入投資儲備 (附註12)	3,031,764	3,636,788
At 31 December	於12月31日	242,367,228	238,458,213

At 31 December 2014 and 2013, the balance did not contain impaired assets.

於2014年及2013年12月31日，結餘並無包括減值資產。

All available-for-sale financial assets are denominated in Hong Kong dollars.

所有可供出售之金融資產面值均以港幣計算。

9 Accounts receivable

9 應收賬款

		2014	2013
Levy income	徵款收入	501,585	2,772,208
Less: provision for impairment	減：減值撥備	(13,436)	(65,200)
Levy income receivable — net	應收徵款收入 — 淨值	488,149	2,707,008

At 31 December 2014, accounts receivable of \$83,190 (2013: \$143,140) were past due but not impaired. These relate to a number of independent contractors for whom there is no recent history of default. The ageing analysis of these accounts receivable is as follows:

於2014年12月31日，應收賬款\$83,190 (2013年：\$143,140) 已過期但未減值。該等款項與若干並無任何近期拖欠記錄之獨立承包商有關。該等應收賬款之賬齡分析如下：

		2014	2013
Past due by:	已過期時間：		
Up to 3 months	三個月以內	69,161	117,907
4 to 12 months	四至十二個月	14,029	25,233
		83,190	143,140

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At 31 December 2014, accounts receivable of \$13,436 (2013: \$65,200) were impaired and fully provided for. The individually impaired receivables mainly related to contractors that were in financial difficulties and management assessed that only a portion of receivables is expected to be recovered. The ageing analysis of these accounts receivable is as follows:

於2014年12月31日，應收賬款\$13,436 (2013年：\$65,200)已減值且已悉數作出撥備。個別已減值應收款項主要與面臨財務困難之承包商有關，而管理層作評估後，預期僅可收回部份應收款項。該等應收賬款之賬齡分析如下：

		2014	2013
Past due by:	已過期時間：		
Up to 3 months	三個月以內	108	38,122
4 to 12 months	四至十二個月	13,328	27,078
		13,436	65,200

Movements in the provision for impairment of accounts receivable are as follows:

應收賬款減值撥備變動如下：

		2014	2013
At 1 January	於1月1日	65,200	25,786
Receivables written off during the year as uncollectible	年內作為無法收回款項撇銷之應收款項	—	(12,271)
(Reversal of provision)/provision for impairment of accounts receivable (note 16)	應收賬款減值(撥備撥回)/撥備(附註16)	(51,764)	51,685
At 31 December	於12月31日	13,436	65,200

The creation and release of provision for impaired receivables have been included in administrative expenses in the statement of comprehensive income. Amounts charged to the allowance account are generally written off when there is no expectation of recovering additional cash.

增設及解除已減值應收款項撥備已計入全面收益表項下行政開支。倘預期無法收回額外現金，計入撥備賬目之金額一般予以撇銷。

No bad debts was written off directly during the years ended 31 December 2014 and 2013.

截至2014年及2013年12月31日止年度，並無直接撇銷壞賬。

The Board does not hold any collateral as security.

基金委員會並無持有任何抵押物作為抵押。

The carrying amounts of accounts receivable approximate their fair values as at 31 December 2014 and 2013 and are denominated in Hong Kong dollars.

於2014年及2013年12月31日，應收賬款之賬面值與其公允價值相若，且均以港幣計值。

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10 Fixed deposits with original maturity over three months

As at 31 December 2014, the effective interest rate on fixed deposits with original maturity over three months was 1.55% (2013: 1.38%) per annum; these deposits have an average maturity of 259 days (2013: 229).

The carrying amounts of fixed deposits are denominated in the following currencies:

10 原定超過三個月後到期之定期存款

於2014年12月31日，原定超過三個月後到期之定期存款之實際年利率為1.55% (2013年：1.38%)；該等存款平均期限為259日 (2013年：229日)。

定期存款的賬面值乃以下列貨幣計算：

		2014	2013
Hong Kong dollars	港幣	955,662,012	791,312,257
Renminbi	人民幣	90,744,237	82,158,603
		1,046,406,249	873,470,860

11 Cash and cash equivalents

		2014	2013
Cash at banks and in hand	銀行存款及手持現金	5,385,762	31,809,744

The carrying amounts of cash and cash equivalents are denominated in Hong Kong dollars.

11 現金及現金等價物

現金及現金等價物之賬面金額乃以港幣計算。

12 Funds and reserves

		Accumulated fund Note 附註	Research fund (note (a)) 研究基金 (附註(a))	Prevention fund (note (b)) 預防基金 (附註(b))	Rehabilitation fund (note (c)) 復康基金 (附註(c))	Computer systems fund (note (d)) 電腦系統基金 (附註(d))	Capital reserve (note (e)) 資本儲備 (附註(e))	Investment reserve (note (f)) 投資儲備 (附註(f))	Total 總額
At 1 January 2013	於2013年1月1日	1,503,511,815	5,977,257	14,098,137	6,170,022	1,198,328	34,498,416	65,780,771	1,631,234,746
Surplus for the year	年度盈餘	198,358,045	—	—	—	—	—	—	198,358,045
Transfer from accumulated fund	累積基金撥入	(33,472,428)	3,000,000	21,600,000	8,000,000	872,428	—	—	—
Transfer to accumulated fund to compensate	撥入累積基金以抵銷	—	—	—	—	—	—	—	—
— Depreciation	— 折舊	5 1,013,517	—	—	—	—	(1,013,517)	—	—
— Project expenses	— 項目開支	24,382,174	(1,054,639)	(15,747,166)	(7,117,221)	(463,148)	—	—	—
Fair value gain on available-for-sale financial assets	可供出售之金融資產之公允價值盈利	8 —	—	—	—	—	—	3,636,788	3,636,788
At 31 December 2013 and 1 January 2014	於2013年12月31日及2014年1月1日	1,693,793,123	7,922,618	19,950,971	7,052,801	1,607,608	33,484,899	69,417,559	1,833,229,579
Surplus for the year	年度盈餘	237,005,655	—	—	—	—	—	—	237,005,655
Transfer from accumulated fund	累積基金撥入	(37,767,000)	5,500,000	23,795,000	8,472,000	—	—	—	—
Transfer to accumulated fund to compensate	撥入累積基金以抵銷	—	—	—	—	—	—	—	—
— Depreciation	— 折舊	5 1,013,517	—	—	—	—	(1,013,517)	—	—
— Project expenses	— 項目開支	26,318,254	(1,125,409)	(17,639,463)	(7,199,944)	(353,438)	—	—	—
Fair value gain on available-for-sale financial assets	可供出售之金融資產之公允價值盈利	8 —	—	—	—	—	—	3,031,764	3,031,764
At 31 December 2014	於2014年12月31日	1,920,363,549	12,297,209	26,106,508	8,324,857	1,254,170	32,471,382	72,449,323	2,073,266,998

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(Expressed in Hong Kong dollars unless otherwise indicated) (除另有指明外，以港幣顯示)

(a) Research fund

A research fund has been set aside to finance ongoing research projects.

(b) Prevention fund (formerly known as education and publicity fund)

A prevention fund has been set aside to finance education and publicity programs aiming at reminding workers and their families on the occupational hazard, and to stress the importance of prevention.

(c) Rehabilitation fund

A rehabilitation fund has been set aside to finance rehabilitation programs which provide holistic rehabilitation care to the patients.

(d) Computer systems fund

A computer systems fund has been set aside to finance development for the levy system and compensation system.

(e) Capital reserve

A capital reserve has been set aside to finance the acquisition of the property, plant and equipment and depreciation charged is compensated by a transfer from this reserve each year.

(f) Investment reserve

Investment reserve represents the accumulated net change in the fair value of available-for-sale financial assets held at the balance sheet date.

(a) 研究基金

研究基金用以資助進行個別研究項目。

(b) 預防基金(前稱教育及宣傳基金)

預防基金為已撥作教育及宣傳之活動提供資金，旨在提醒工友及其家人職業相關風險，並強調採取適當預防措施之重要性。

(c) 復康基金

復康基金用以資助各復康活動，為病人提供全人復康照顧。

(d) 電腦系統基金

電腦系統基金用於資助發展徵款系統及病人補償之系統。

(e) 資本儲備

資本儲備已撥作為購買物業、機器及設備提供資金，並每年自該項儲備撥款以扣除折舊開支。

(f) 投資儲備

投資儲備指於結算日持有可供出售金融資產之累積公允價值變動淨額。

13 Accruals and other payables

13 應計款項及其他應付款項

		2014	2013
Accruals	應計款項	1,011,197	1,454,040
Deposits received	已收存款	160,514	160,514
Other payables	其他應付款項	2,005	8,414
Financial liabilities	金融負債	1,173,716	1,622,968
Provision for unutilised annual leave	未使用年假撥備	480,909	389,476
		1,654,625	2,012,444
Less: non-current deposits received	減：已收非流動按金	—	(160,514)
		1,654,625	1,851,930

The carrying amounts of accruals and other payables approximate their fair values as at 31 December 2014 and 2013 and are denominated in Hong Kong dollars.

於2014年及2013年12月31日，應計款項及其他應付款項之賬面金額與其公允價值相若，且均以港幣計值。

財務報表附註

14 Levy income

14 徵款收入

In accordance with the provision of Section 35 and schedule 5 in Part VII of the amended Pneumoconiosis and Mesothelioma (Compensation) Ordinance, the levy rate was 0.25% on the value of (a) all construction operations exceeding \$1,000,000 undertaken in Hong Kong and the tender for which has been submitted on or after 18 June 2000 and (b) on all quarrying products produced in Hong Kong with effect from 18 June 2000. Effective from 20 August 2012, the levy rate was reduced to 0.15% on the value of (a) all construction operations exceeding \$1,000,000 undertaken in Hong Kong and the tender for which has been submitted on or after 20 August 2012 and (b) on all quarrying products produced in Hong Kong with effect from 20 August 2012.

依據新修訂之《肺塵埃沉着病及間皮瘤（補償）條例》第VII部份35條及附表5規定，徵收率為0.25%，適用於(a)所有在本港進行而價值超過\$1,000,000之建造工程，而其標書於2000年6月18日或以後遞交；及(b)於2000年6月18日及以後在香港開採之所有石礦產品。自2012年8月20日起，徵收率調低至0.15%，適用於(a)所有在本港進行而價值超過\$1,000,000之建造工程，而其標書於2012年8月20日或以後遞交；及(b)於2012年8月20日及以後在香港開採之所有石礦產品。

15 Employee benefit expense

15 僱員薪酬及福利開支

None of the Board members, who are considered as key management of the Board, received or will receive any fees or other emoluments in respect of their services to the Board during the year (2013: nil).

被視為基金委員會主要管理人員之委員中，概無委員就其於年內向委員會提供之服務領取或將會領取任何酬金或其他報酬(2013年：無)。

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

(Expressed in Hong Kong dollars unless otherwise indicated) (除另有指明外，以港幣顯示)

16 Administrative expenses

Expenses included in the administrative expenses are analysed as follows:

16 行政開支

計入行政開支之開支分析如下：

		2014	2013
Auditor's remuneration — audit services	核數師酬金 — 審核服務	165,000	165,000
(Reversal of provision)/provision for impairment of accounts receivable (note 9)	應收賬款減值(撥備撥回)/撥備(附註9)	(51,764)	51,685

17 Medical examination fees

Medical examination fees represent fees paid and payable to the Government of the Hong Kong Special Administrative Region in respect of medical examinations conducted by Pneumoconiosis Medical Board under Section 23 and 23A of the Pneumoconiosis and Mesothelioma (Compensation) Ordinance.

17 判傷費用

判傷費用為根據《肺塵埃沉着病及間皮瘤(補償)條例》第23及23A兩條，已繳付及須繳付予香港特別行政區政府有關肺塵埃沉着病判傷委員會所收取之判傷費用。

18 Income tax expense

Hong Kong profits tax has not been provided as the Board is exempted by virtue of section 88 of the Hong Kong Inland Revenue Ordinance.

18 所得稅開支

並無就香港利得稅提供撥備，原因為基金委員會根據香港《稅務條例》第88條而獲豁免。

19 Cash generated from operations

19 由營運活動產生現金

		2014	2013
Surplus for the year	年度盈餘	237,005,655	198,358,045
Adjustments for:	以下各項調整：		
Depreciation (note 5)	折舊(附註5)	1,013,517	1,013,517
Amortisation of discounts of held-to-maturity financial assets (note 7)	持有至到期之金融資產折扣攤銷(附註7)	(37,560)	(270,964)
(Reversal of provision)/provision for impairment of accounts receivable (note 9)	應收賬款減值(撥備撥回)/撥備(附註9)	(51,764)	51,685
Interest income	利息收入	(35,140,954)	(30,278,143)
Dividend income	股息收入	(13,059,185)	(8,941,001)
Changes in working capital:	營運資金變動：		
Accounts receivable	應收賬款	2,270,623	496,037
Deposits and prepayments	按金及預付款項	(17,440)	(7,660)
Advance payments for compensations	預付補償金	(187,552)	140,200
Accruals and other payables	應計款項及其他應付款項	(357,819)	(213,122)
Cash generated from operations	由營運活動產生現金	191,437,521	160,348,594

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

(Expressed in Hong Kong dollars unless otherwise indicated) (除另有指明外，以港幣顯示)

20 Contingent liabilities

The Board is contingently liable for compensations payable on 59 (2013: 50) re-assessment applications under the Pneumoconiosis and Mesothelioma (Compensation) Ordinance which has not yet been determined by the Pneumoconiosis Medical Board.

The Pneumoconiosis Medical Board is still assessing the medical conditions of the applicants and the results are yet to be finalised at the balance sheet date. As a result, the Board considered the disclosure of the financial effect is not practicable.

20 或然負債

基金委員會或須就59份(2013年：50份)根據《肺塵埃沉着病及間皮瘤(補償)條例》提交並待肺塵埃沉着病判傷委員會決定之覆判申請支付補償。

於結算日，肺塵埃沉着病判傷委員會仍評估申請人之醫療狀況，有關結果仍待落實。因此，基金委員會認為，披露有關財務影響並不切實可行。

21 Commitments

Operating lease commitments

(i) As lessee

At 31 December 2014, the Board had future aggregate minimum lease payments under non-cancellable operating leases in respect of a copier as follows:

		2014	2013
No later than one year	一年內到期	—	30,870

21 承擔

經營租賃承擔

(i) 作為承租人

於2014年12月31日，基金委員會有關影印機之不可解除經營租賃之未來最低租賃付款總額如下：

(ii) As lessor

At 31 December 2014, the Board had future aggregate minimum lease receipts under non-cancellable operating lease in respect of its property as follows:

		2014	2013
No later than one year	一年內到期	963,084	963,084
Later than 1 year and no later than 5 years	超過一年但不超過五年到期	—	963,084
		963,084	1,926,168

(ii) 作為出租人

於2014年12月31日，基金委員會有關其物業之不可解除經營租賃之未來最低租賃收款總額如下：

22 Comparative figures

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

22 比較數字

若干比較數字已予以重新分類，以符合本年度之呈列形式。

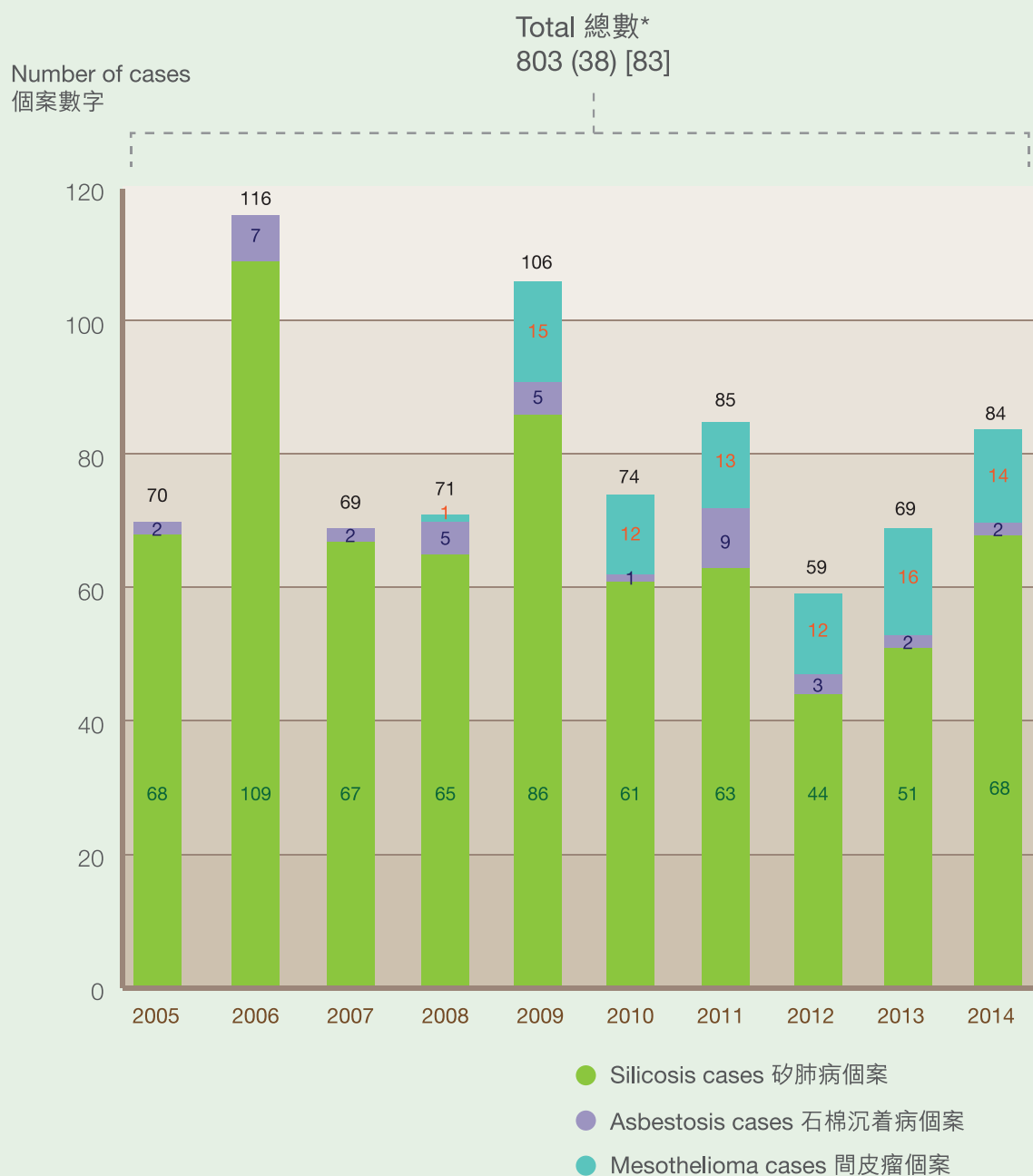


APPENDIX I

附錄一

Number of Confirmed New Cases in the Past Ten Years 最近十年判定之新個案數字

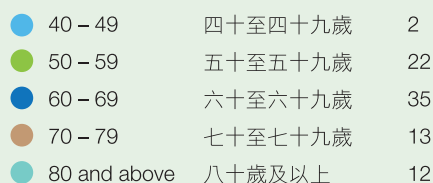
Average 平均數	Percentage of cases having employment record in the construction/quarry industry 曾經受僱建造業或石礦業之工人所佔百分比									
87	89	90	94	90	80	82	89	86	87	85



* Figure in parentheses () represents number of Asbestosis cases and figure in brackets [] represents number of Mesothelioma cases included in the total.

* () 內數字為個案總數中石棉沉着病患者之人數，而[]內數字則為個案總數中間皮瘤患者之人數。

二零一四年內首次判定之肺塵埃沉着病及間皮瘤個案分析

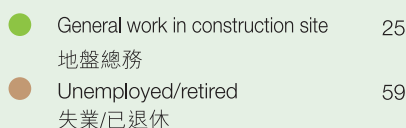


圖表一 年齡/平均喪失工作能力程度統計

* Total number has included 6 fatal cases, the degree of incapacity of whom has not been determined.

* 總數包括6宗未有確定喪失工作能力程度之死亡個案。

圖表二 病人首次登記時之就業資料



Note (Tables 1 & 2) :

Figures in parentheses () represent numbers of Asbestosis cases and figures in brackets [] represent numbers of Mesothelioma cases included in the total.

註(圖表一及二) :

() 內數字為個案總數中石棉沉着病患者之人數，而 [] 內數字則為個案總數中間皮瘤患者之人數。



APPENDIX II

附錄二

Table 3 Employment History of Pneumoconiosis and Mesothelioma Cases Newly Confirmed in 2014

圖表三 二零一四年內首次判定之肺塵埃沉着病及間皮瘤患者過往之工作記錄

Industry 從事行業	Length of employment 從事行業時間							Total 總數	
	Below 10 years 十年以下		10 years or above 十年或以上						
Construction only 只建造業一項	0		24		[1]		24		[1]
Construction & Quarry 建造業及石礦業	0		2				2		
Construction & Quarry and others 建造業、石礦業及其他行業	3	[2]	42	(2)	[3]		45	(2)	[5]
Sub-total 上項小和	3	[2]	68	(2)	[4]		71	(2)	[6]
Other industries 其他行業									
Ship manufacturing/sailing 船隻製造/行船	1	[1]	2		[2]		3		[3]
Jade/gem stone polishing 玉石/珠寶打磨	0		3				3		
Metal polishing/metal works 金屬打磨/鋼鐵工程	0		2				2		
Marble works 雲石工程	1	[1]	0				1		[1]
Others 其他	0		4		[4]		4		[4]
Sub-total 上項小和	2	[2]	11		[6]		13		[8]
Total 總數	5	[4]	79	(2)	[10]		84	(2)	[14]

Notes:

— Figures in parentheses () represent numbers of Asbestosis cases and figures in brackets [] represent numbers of Mesothelioma cases included in the total.

— Among the 84 cases under study, 71 (84.5%) have worked in the construction and/or the quarry industries. Only 13 (15.5%) have had employment connection with neither.

註：

— ()內數字為個案總數中石棉沉着病患者之人數，而[]內數字則為個案總數中間皮瘤患者之人數。

— 總數84名患者中，71人(84.5%)曾於建造業及／石礦業工作，另外13人(15.5%)從未於這兩行業工作。

Data source: Report on a Survey of Employment History of Cases Assessed in 2014 under the Pneumoconiosis and Mesothelioma (Compensation) Ordinance, Labour Department, HKSAR.

資料來源：圖表三之資料由勞工處提供。



Analysis of Payments Made Under the Pneumoconiosis and Mesothelioma (Compensation) Ordinance 《肺塵埃沉着病及間皮瘤(補償)條例》補償支出分析

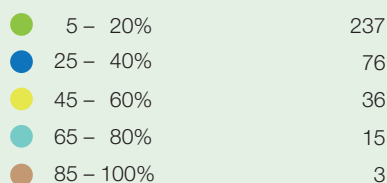
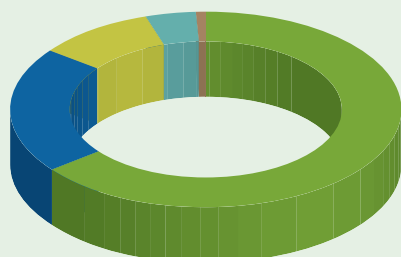


Table 1 Analysis of Latest Payments Made to the “Old Case”^{*} Pneumoconiosis Patients

圖表一「舊個案」^{*}病人最新獲得之每月補償金額分析

Degree of incapacity assessed in latest assessment/re-assessment (%) 最新獲判之喪失工作能力程度百分率	Number of case(s) 病人人數	Total amount of monthly payment 每月補償總支出 (HK\$ 港幣)	Average compensation payment per month per case 每人每月平均獲得之補償金額 (HK\$ 港幣)
5 – 20	237	800,240	3,377
25 – 40	76	437,900	5,762
45 – 60	36	291,630	8,101
65 – 80	15	170,250	11,350
85 – 100	3	47,480	15,827
TOTAL 總數	367	1,747,500	4,762

In addition, “Compensation for Constant Attention” is payable to 5 cases at \$4,520 per case per month.

此外，有5名病人可額外領取每月四千五百二十元之「經常照顧方面的補償」。

* “Old case” includes those patients who have received a lump-sum compensation before the ordinance amended in 1993.

* 「舊個案」為1993年法例修改前曾經領取「一筆過」補償之個案。

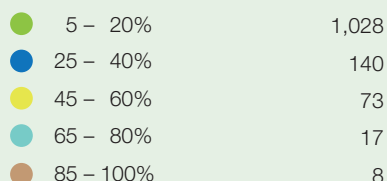
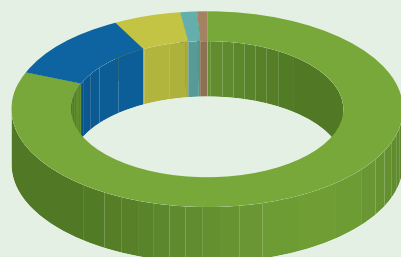


Table 2 Analysis of Latest Payments Made to the “New Case”[#] Pneumoconiosis and Mesothelioma Patients

圖表二「新個案」[#]病人最新獲得之每月補償金額分析

Degree of incapacity assessed in latest assessment/re-assessment (%) 最新獲判之喪失工作能力程度百分率	Number of case(s) 病人人數	Total amount of monthly payment 每月補償總支出 (HK\$ 港幣)	Average compensation payment per month per case 每人每月平均獲得之補償金額 (HK\$ 港幣)
5 – 20	1,028	5,463,180	5,314
25 – 40	140	1,426,790	10,191
45 – 60	73	1,038,640	14,228
65 – 80	17	335,110	19,712
85 – 100	8	203,760	25,470
TOTAL 總數	1,266	8,467,480	6,688

In addition, “Compensation for Constant Attention” is payable to 2 cases at \$4,520 per case per month.

此外，有2名病人可額外領取每月四千五百二十元之「經常照顧方面的補償」。

“New case” includes those patients who have not received any lump-sum compensation before.

「新個案」為從未領取「一筆過」補償之個案。



APPENDIX III

附錄三

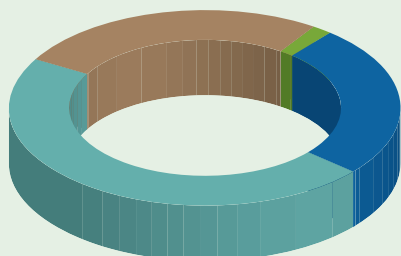
Table 3 Summary of Compensation Paid Out Under the Pneumoconiosis and Mesothelioma (Compensation) Ordinance

圖表三 《肺塵埃沉着病及間皮瘤(補償)條例》支出總結

Compensation item 補償項目	Expenses incurred from 1 Jan to 31 Dec 2014 二零一四年 一月一日至 十二月三十一日 之支出 (HK\$ 港幣)	Expenses incurred from 1 Jan to 31 Dec 2013 二零一三年 一月一日至 十二月三十一日 之支出 (HK\$ 港幣)	Total expenses incurred from 9 Jul 1993 to 31 Dec 2014 一九九三年 七月九日至 二零一四年 十二月三十一日 之支出總額 (HK\$ 港幣)
Compensation for death resulting from Pneumoconiosis or Mesothelioma (or both) 肺塵埃沉着病或間皮瘤(或兩者) 引致死亡的補償	14,179,458	15,090,399	393,181,003
Compensation for bereavement 親屬喪亡之痛的補償	202,780	605,560	12,395,370
Monthly compensation for incapacity, pain, suffering and loss of amenities 喪失工作能力、疼痛、痛苦與喪失生活樂趣的 每月補償	125,450,170	123,002,809	2,559,490,463
Compensation for incapacity prior to date of diagnosis 判傷日期前喪失工作能力的補償	2,227,430	1,135,272	39,108,028
Compensation for constant attention 經常照顧方面的補償	393,969	433,692	15,442,226
Funeral expenses 殯殮費	3,543,216	3,439,125	42,814,043
Medical expenses 醫療費	2,101,429	2,076,784	27,201,877
Expenses for medical appliances 醫療裝置費用	1,567,897	1,191,900	18,619,455
Total 總數	149,666,349	146,975,541	3,108,252,465



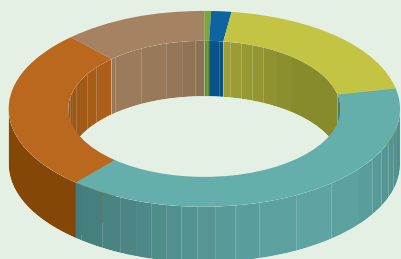
Profile of All Cases Receiving Compensation as at 31 December 2014 於二零一四年十二月三十一日所有正在領取補償病人之統計資料



50 – 59	五十至五十九歲	7
60 – 69	六十至六十九歲	92
70 – 79	七十至七十九歲	173
80 and above	八十歲及以上	95

Table 1 Profile of the “Old Case” Pneumoconiosis Patients
圖表一「舊個案」病人之統計資料

Age group 年齡組別	Number of case(s) 病人人數	Average age 平均年齡	Average degree of incapacity (%) 平均喪失工作能力程度百分率
50 – 59 五十至五十九歲	7	57	30
60 – 69 六十至六十九歲	92	65	25
70 – 79 七十至七十九歲	173	74	23
80 and above 八十歲及以上	95	85	20
Total 總數	367	74	23



30 – 39	三十至三十九歲	1
40 – 49	四十至四十九歲	7
50 – 59	五十至五十九歲	251
60 – 69	六十至六十九歲	510
70 – 79	七十至七十九歲	344
80 and above	八十歲及以上	153

Table 2 Profile of the “New Case” Pneumoconiosis and Mesothelioma Patients
圖表二「新個案」病人之統計資料

Age group 年齡組別	Number of case(s) 病人人數	Average age 平均年齡	Average degree of incapacity (%) 平均喪失工作能力程度百分率
30 – 39 三十至三十九歲	1	33	10
40 – 49 四十至四十九歲	7	47	21
50 – 59 五十至五十九歲	251 [3]	57	15
60 – 69 六十至六十九歲	510 [2]	64	15
70 – 79 七十至七十九歲	344 [3]	74	18
80 and above 八十歲及以上	153 (2) [6]	84	15
Total 總數	1,266 (2) [14]	68	16

Note:

Figures in parentheses () represent numbers of Asbestosis cases and figures in brackets [] represent numbers of Mesothelioma cases included in the total.

註：

() 內數字為個案總數中石棉沉着病患者之人數，而 [] 內數字則為個案總數中間皮瘤患者之人數。



APPENDIX V

附錄五

Five-Year Financial Summary 五年財務摘要

	2014	2013	2012	2011	2010 (HK\$'000) (港幣千元)
Income 收入					
Levies 徵款	387,759	348,590	292,327	272,806	236,873
Interest 利息	35,141	30,278	29,248	35,613	38,942
Others 其他收入	14,445*	12,276	12,875	7,378	7,276
Total income 總收入	437,345	391,144	334,450	315,797	283,091
Expenditure 支出					
Compensation 補償	149,666	146,975	145,198	147,453	145,851
Project expenses 活動開支	26,318	24,382	20,122	15,174	10,469
Staff, administrative and other expenses 職員、行政費用及其他開支	19,790	19,220	14,885	14,918	13,130
Depreciation 折舊	1,014	1,014	1,014	1,023	319
Capital expenditure 資本開支	1,138	1,195	627	221	443
Net loss on disposals of held-to-maturity financial assets 沽出持有至到期之金融資產之淨虧損	—	—	2,866	7,390	—
Exchange loss 匯兌虧損	2,413	—	—	—	—
Total expenditure 總支出	200,339	192,786	184,712	186,179	170,212
Surplus for the year 是年度盈餘	237,006	198,358	149,738	129,618	112,879
Transfer (to)/from capital reserve (撥入)資本儲備/由資本儲備撥出	1,014	1,014	1,014	(4,087)	(23,589)
Accumulated fund brought forward 上年度累積	1,693,793	1,503,512	1,356,128	1,130,870	1,042,211
	1,931,813	1,702,884	1,506,880	1,256,401	1,131,501
Transfer to project funds 撥入活動基金	(37,767)	(33,473)	(23,490)	(15,447)	(11,100)
Transfer from project funds to compensate project expenses 由活動基金撥出以抵銷開支	26,318	24,382	20,122	15,174	10,469
Transfer from general reserve 由一般儲備撥入	—	—	—	100,000	—
Accumulated fund carried forward 轉下年度之累積基金	1,920,364	1,693,793	1,503,512	1,356,128	1,130,870

* Others include dividend income from listed securities \$13,059,185, Ex-gratia fund administration charge received \$165,720, penalty on late payments of levies \$246,450, rental income \$963,084 and sundry income \$10,897.

* 其他收入包括持有上市證券所獲股息\$13,059,185、代管特惠金所收取之行政費用\$165,720、因遲繳徵款所收取之罰款\$246,450、租金收入\$963,084及雜項收入\$10,897。

Designer: Cho Hing, Nathan
The second runner-up of the
“Pneumoconiosis Compensation Fund Board
Annual Report Design Competition”

(The Board has made modifications)

設計者：「肺塵埃沉着病補償基金委員會年報設計比賽」
季軍得獎者曹興

（基金委員會作了部份修改）



肺塵埃沉着病補償基金委員會
PNEUMOCONIOSIS COMPENSATION FUND BOARD

15/F Nam Wo Hong Building
148 Wing Lok Street, Sheung Wan, Hong Kong
香港上環永樂街148號南和行大廈15字樓

Tel 電話：2541 0032

Fax 傳真：2541 0211

E-mail 電子郵件：contact@pcfb.org.hk

Website 網址：http://www.pcfb.org.hk

