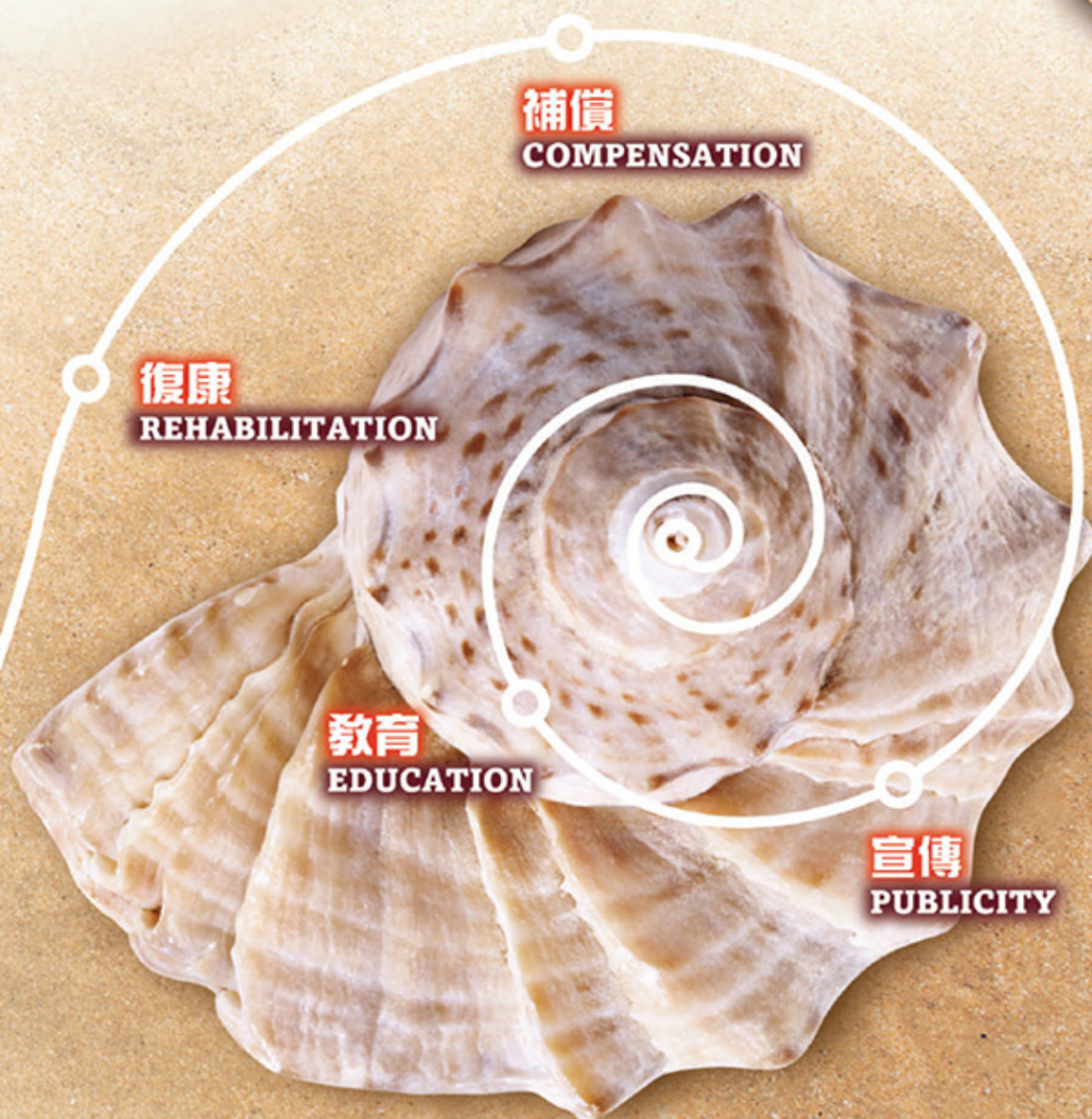




職業性失聰補償管理局

Occupational Deafness Compensation Board



年 ANNUAL REPORT
報 2018/2019

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主席序言 Chairman's Foreword

繼往開來，為職業性失聰(職聽)人士提供周全的保障及適切的服務，進一步提高普羅大眾對保護聽覺的認知，一直是職業性失聰補償管理局(管理局)的首要使命。在2018/19年度內，管理局繼續致力向社會大眾宣揚預防聽覺危害的重要信息。配合秘書處積極探訪高噪音工地以講解職業性失聰補償計劃及有關的僱員權益，這些活動卓有成效地加強了公眾與工友對保護聽覺和職業性失聰補償計劃的認識。

隨著管理局於各大眾傳媒平台悉心安排的宣傳推廣，包括商場巡迴展覽、報章及刊物信息、電子傳媒及公共交通網絡廣告、高噪音工地探訪、流動聽覺篩查服務、培訓課程及勞工團體活動贊助等活動，向管理局查詢及遞交職聽補償申請的數字在近數年持續上升。於2018/19年度內，本局收到的職聽補償申請數量較去年增加了57.7%至724宗，期間共有327宗個案被審批為合資格而成功獲得補償，批出的補償金總額約為3,314萬港元。此批個案包括280宗首次補償和46宗再次補償申請，以及一宗過往因申請人只罹患單耳失聰而被拒絕的個案。

關於聽力輔助器具資助計劃，管理局亦與時並進，為有需要的職聽人士提供合適的優化聽力輔助器具，協助他們克服聽障，重拾信心融入日常工作及社交生活。我們於年內接獲了777宗要求資助購買、維修和更換聽力輔助器具的申請，當中有114宗是首次提交的。同期，管理局批准了741宗申請，資助總額約462萬港元。助聽器一向是申請資助購買的主要項目，佔聽力輔助器具資助計劃整體開支的90.1%。

Inheriting the prime mission since our establishment, the Occupational Deafness Compensation Board (the Board) has been providing comprehensive protection and apposite services to occupational deafness (OD) persons, as well as further enhancing the awareness of hearing conservation among the general public. In the year of 2018/19, the Board continued to spare no effort in propagating the important message of prevention against hearing hazards to the general public. Underpinned by the proactive visits to noisy workplaces conducted by the Secretariat aiming at elaborating the Occupational Deafness Compensation Scheme as well as related employees' rights and benefits, the public and workers' understanding on hearing conservation and the Occupational Deafness Compensation Scheme was effectually enhanced.

With concerted publicity arrangements made on various mass media platforms, including roving exhibitions at shopping malls, advertisements placed in newspapers and magazines, commercials on electronic media and public transportation systems, visits to noisy workplaces, mobile audiometric screening services, training classes, the sponsorship scheme for labour group activities and so forth, the number of enquiries and applications for OD compensation has been constantly increasing in recent years. Compared with the preceding year, in 2018/19 the number of OD compensation applications received by the Board increased by 57.7% to 724 cases. During the same period, a total compensation amount of about HK\$33.14 million was approved for 327 cases consisting of 280 first-time and 46 further applications for compensation as well as one previously refused application for which the applicant was suffering from monaural hearing loss only.

In relation to our Financial Assistance Scheme for hearing assistive devices (HAD), the Board kept pace with the times and offered OD persons HAD with appropriate advanced features as needed, hoping that they could overcome the problems led by hearing impairment and regain the confidence to integrate into daily work and social life. In the year, we received 777 applications for financing the expenses incurred in purchasing, repairing and replacing HAD including 114 first-time submissions. During the same period, the Board approved 741 applications with a total amount of approximately HK\$4.62 million paid. Acquisition of hearing aids has been the major claim which amounted to 90.1% of the total expenses of the HAD Financial Assistance Scheme.

與2017/18年度相比，管理局於本報告年度審批的成功補償個案數字上升了27.7%，而發放的總補償金額則增加了近22%。關於聽力輔助器具資助計劃，因應職聽人士的總數目按年累增，局方的有關開支亦上升了33.2%。管理局於2018/19年度內獲得的總收入約達5,506萬港元，雖然比去年增加了大概563萬港元，但由於期內發放的補償和聽力輔助器具資助計劃開支有相當的增幅，本年度的總支出金額比去年上升了10.8%至約6,243萬港元，因而錄得約737萬港元的年度虧損。一如既往，我們會審慎地處理局方的各項收入及開支，以確保管理局長遠的財政穩健。

在提供給職聽人士的復康服務方面，管理局不斷在各項活動上推陳出新，與各夥伴機構攜手向「職聽復康網絡」的會友宣揚「互助護耳」的精神。本報告年度我們舉辦了31場聽力復康講座，超過900人次參加了有關活動或到訪管理局的聽力檢查室，接受聽力學家的個人化聽力復康評估及耳鳴分析輔導服務。此外，管理局亦安排了590個社群復康活動予網絡會友，旨在提高他們與別人溝通的興趣及技巧並積極融入社群。有關項目包括主題聚會、興趣小組、社區探索、教育講座和健康檢查等，參與者包括職聽人士及同行照顧者，年內錄得約9 800參與人次。

另一方面，管理局發現某些職聽人士或因工作繁忙，情緒困擾或因身體及家庭方面的問題，沒有參加我們舉辦的復康活動。針對這些非活躍會友，「職聽復康網絡」的職員經常透過不同的渠道接觸有關人士，希望能向他們提供適切的協助。有見及此，管理局近年積極加強關懷探訪及問暖電話的服務，除了提供一般的支援外，亦希望藉此了解個別情況後提供紓解問題的建議。在2018/19年度，管理局安排了27節義工及愛心大使服務，306次關懷探訪往網絡會友之住所、安老院或醫院等地點，和約6 630次問暖電話予有需要人士。

踏入管理局主席的第二個任期，我欣然繼續得到勞工處、管理局與醫事委員會各同僚、「職聽復康網絡」合作夥伴及多個職安健團體的鼎力支持，我再次衷心向您們每一位致謝。展望將來，憑著您們的專業意見及凝聚的力量，管理局定能繼往開來，務實地為我們從事各類型高噪音行業的工友提供優質服務。在此，我誠心期盼與大家繼續秉持「護聽惠群」的承諾與信念，攜手並肩，再創佳績。

Compared with 2017/18, the number of compensation applications approved by the Board increased by 27.7% whilst the total compensation payout increased by almost 22% this year. With respect to the HAD Financial Assistance Scheme, owing to the increasing total number of OD persons over the years, our expenditure had also increased by 33.2%. In 2018/19, the Board received a total income of around HK\$55.06 million which was about HK\$5.63 million more than last year. However, due to the considerably increased payout for compensation and HAD Financial Assistance Scheme in the period, our total expenditure increased by 10.8% to about HK\$62.43 million and hence we recorded a deficit of approximately HK\$7.37 million for the year. As always, we shall prudently manage various sources of income and expenditure of the Board with a view to ensuring our financial stability in the long run.

In the domain of rehabilitation services rendered to OD persons, the Board continued to introduce new effective programmes and join hands with working partners in advocating the spirit of "Helping Each Other, Protecting Our Ears" to the Occupational Deafness Rehabilitation Network (ODRN) members. In the year under review, we organised 31 seminars relating to aural rehabilitation, recording over 900 participations in the related activities or visiting the Board's audiology room to undergo the personalised aural rehabilitation assessment and tinnitus counselling services rendered by the audiologist. Moreover, the Board also arranged 590 social rehabilitation programmes for our ODRN members aiming at raising their motivation and skills to communicate with others so that they could integrate into society actively. Related activities included thematic gatherings, interest groups, community explorations, educational talks and health check sessions. These programmes recorded approximately 9 800 participations by OD persons and their accompanying caregivers.

On the other hand, the Board observed that some OD persons did not take part in our rehabilitation programmes, likely as a result of their busy work schedule, emotional distress, physical or family problems. Targeting on these inactive members, the ODRN staff always made use of different channels to reach out to them in the hope of providing them with useful support. Under such circumstances, in recent years the Board proactively enhanced the caring visit and greeting call services, not only aiming at giving general assistance but also suggesting relief measures by understanding the individual situations. In 2018/19, the Board had arranged 27 sessions of volunteer and caring ambassador services, 306 caring visits to the residences, elderly homes or hospitals where ODRN members were staying at and made about 6 630 greeting calls to the people concerned.

Stepping into the second term of serving the Board as its Chairman, I am delighted to have the continued enormous support from the Labour Department, my fellow members of the Board and the Medical Committee, ODRN cooperation partners and various occupational safety and health organisations. Once again, I would like to express my heartfelt gratitude to all of you. Looking into the future, on the strength of your professional advice and cohesive efforts, the Board would continue to forge ahead and render quality services effectively to our workforce engaged in various noisy occupations. Faithfully, I look forward to upholding our commitment to "Preserving Hearing for the Betterment of the Community", and joining hands with you all to accomplish remarkable achievements time after time.

陸偉成 醫生
Dr Luk Wai-sing, Albert

職業性失聰補償管理局 主席
Chairman, Occupational Deafness Compensation Board

職業性失聰補償管理局簡介

Profile of the Occupational Deafness Compensation Board

根據《職業性失聰(補償)條例》(香港法例第469章)(《條例》)，管理局於1995年6月1日成立，負責執行以下由《條例》所賦予的職能：

- (一) 按法例的規定管理職業性失聰補償基金；
- (二) 處理及裁定職聽補償的申請；
- (三) 處理及裁定有關付還或直接支付聽力輔助器具開支的申請；
- (四) 進行或資助教育及宣傳活動，以防止因工作而罹患噪音所致的失聰；及
- (五) 為因工作而罹患噪音所致的失聰的人士進行或資助復康計劃。

經香港特別行政區行政長官委任，管理局由9位成員組成，分別代表僱主、僱員、醫學界專業人士及公職人員。管理局定期開會以訂定活動計劃的方向，同時對根據《條例》所提出的申請作出裁定。

The Board was established on 1 June 1995 under the Occupational Deafness (Compensation) Ordinance (Cap.469) (the Ordinance). It is responsible for carrying out the following functions under the Ordinance:

- (1) to manage the Occupational Deafness Compensation Fund in accordance with the law;
- (2) to process and determine applications for OD compensation;
- (3) to process and determine applications for reimbursement or direct payment of expenses for HAD;
- (4) to conduct or finance educational and publicity programmes for the purpose of preventing noise-induced deafness by reason of employment; and
- (5) to conduct or finance rehabilitation programmes for persons suffering from noise-induced deafness by reason of employment.

The Board consists of 9 members, who are appointed by the Chief Executive of the Hong Kong Special Administrative Region, including representatives of employers, employees, medical professionals and public officers. It meets regularly to set directions on the programmes of activities to be carried out and to determine applications made under the Ordinance.

職業性失聰補償管理局成員

Membership of the Occupational Deafness Compensation Board (ODCB)

(2018.4.1 – 2019.3.31)



陸偉成醫生
Dr LUK Wai-sing, Albert

管理局主席
(耳鼻喉專科醫生)
ODCB Chairman
(ENT medical practitioner)



顏吳餘英女士
榮譽勳章，太平紳士
Mrs NGAN NG Yu-ying,
Katherine, MH, JP

僱主代表
Representing employers



伍新華先生
榮譽勳章
Mr NG San-wa,
Lawrence, MH

僱主代表
Representing employers



李秀琼女士
Ms LEE Sau-king, Amy

僱員代表
(至2018.5.31止)
Representing employees
(Up to 2018.5.31)



廖保珠女士
Ms LIU Po-chu, Elsie

僱員代表
(由2018.6.1起)
Representing employees
(From 2018.6.1)



黃平先生
Mr WONG Ping

僱員代表
Representing employees



黃望斯醫生
Dr WONG Mong-sze, Marcus

醫院管理局醫生
(至2018.5.31止)
Medical practitioner of the
Hospital Authority
(Up to 2018.5.31)



霍佩珠醫生
Dr FOK Pui-chu, Joan

醫院管理局醫生
(由2018.6.1起)
Medical practitioner of the
Hospital Authority
(From 2018.6.1)



何雅兒醫生
Dr HO Nga-yi, Fiona

耳鼻喉專科醫生
ENT medical practitioner



何孟儀醫生
太平紳士
Dr HO Mang-ye, Mandy, JP

勞工處職業健康顧問醫生
Occupational Health Consultant
Labour Department



畢詠彤女士
Ms BUT Wing-tung, Christine

勞工處高級勞工事務主任
Senior Labour Officer
Labour Department



吳惠英女士
Ms NG Wai-ying, Erica

管理局行政總監(秘書)
ODCB Executive Director
(Secretary)

職業性失聰醫事委員會簡介

Profile of the Occupational Deafness Medical Committee

職業性失聰醫事委員會(醫事委員會)是根據《條例》而成立的另一個法定組織，其職能是就聽力評估及為職聽人士配備聽力輔助器具事宜向管理局提供技術、醫學及專業方面的意見。醫事委員會共有5名成員，他們分別是醫事或聽力學方面的專家。

The Occupational Deafness Medical Committee (the Medical Committee) is another statutory body established under the Ordinance. Its function is to advise the Board on the technical, medical and professional aspects of hearing assessment and provision of HAD to OD persons. The Medical Committee comprises 5 members who are specialists of the medical profession or expert in the field of audiology.

職業性失聰醫事委員會成員

Membership of the Occupational Deafness Medical Committee

(2018.4.1 – 2019.3.31)



何偉權醫生
Dr HO Wai-kuen

由醫院管理局提名
Nominated by
Hospital Authority



何孟儀醫生
Dr HO Mang-ye, Mandy, JP

由衛生署提名
(由2018.4.3起)
Nominated by
Department of Health
(From 2018.4.3)



魏智文醫生
Dr NGAI Chi-man

由香港醫學專科學院
香港耳鼻喉科醫學院提名
Nominated by
Hong Kong College of
Otorhinolaryngologists
Hong Kong Academy of Medicine



霍佩珠醫生
Dr FOK Pui-chu, Joan

由香港醫學專科學院
香港社會醫學學院提名
(至2018.5.31止)
Nominated by
Hong Kong College of
Community Medicine
Hong Kong Academy of Medicine
(Up to 2018.5.31)



盧俊恩醫生
Dr LO Tsun-yan

由香港醫學專科學院
香港社會醫學學院提名
(由2018.6.1起)
Nominated by
Hong Kong College of
Community Medicine
Hong Kong Academy of Medicine
(From 2018.6.1)



甘志珊博士
Dr KAM Chi-shan, Anna

由香港聽力學會提名
Nominated by
Hong Kong Society of Audiology



陳英偉先生
Mr CHAN Ying-wai, Alfred

管理局營運監督(秘書)
ODCB Director of Operations
(Secretary)

職業性失聰補償計劃的申請及裁定

Application and Determination for the Occupational Deafness Compensation Scheme

職聽是香港最常見的職業病之一，其成因是由於工作關係長期暴露於高噪音之下，而導致內耳的神經細胞受到損害。當這些神經細胞被損害或破壞後便不能復原，因此造成的聽力損害是永久性和不能治愈的。

職業性失聰補償計劃向那些因受僱從事指定高噪音工作而罹患噪音所致的聽力損失的僱員提供補償，申請人須符合《條例》中有關職業及失聰方面的規定，才符合資格獲得補償。職業性失聰補償計劃的規定及補償計算方法載於附錄1內。

OD is one of the most common occupational diseases detected in Hong Kong. It is caused by prolonged exposure to a high level of noise at work, which results in the damage of the nerve cells of the inner ear. Once damaged or destroyed, these nerve cells will not recover. The resulting hearing impairment will be permanent and cannot be cured.

The Occupational Deafness Compensation Scheme provides for the payment of compensation to those employees who suffer from noise-induced hearing loss due to employment in specified noisy occupations. Applicants have to fulfil both the occupational and hearing loss requirements as stipulated by the Ordinance in order to be entitled to receiving compensation. Requirements and calculation methods for the Occupational Deafness Compensation Scheme are given in *Appendix 1*.

接獲的申請

Applications Received

在2018/19年度，管理局接獲共724宗職聽補償申請如下。與去年收到的459宗申請相比，整體的補償申請個案增加了57.7%。

- 首次補償 (圖表1) 608
- 再次補償 (圖表2) 115
- 過往曾被管理局拒絕的
單耳聽力損失補償 1

During the year 2018/19, the Board received a total of 724 applications for OD compensation with the following breakdown. Compared with 459 applications received in the preceding year, the overall number of compensation applications increased by 57.7%.

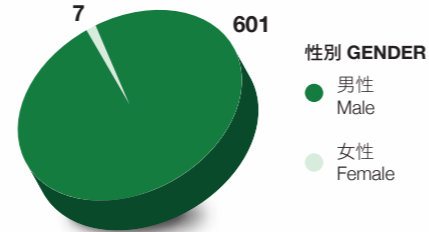
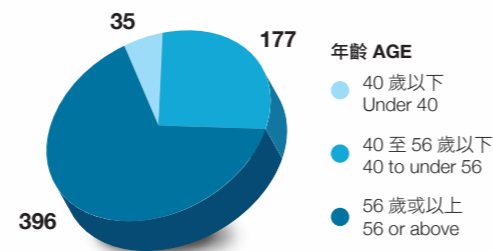
- Compensation for the first time (Figure 1) 608
- Further compensation (Figure 2) 115
- Compensation for hearing loss in only one ear
previously refused by the Board 1



從事研磨金屬；使用機動工具研磨、開鑿、切割或衝擊石塊；以及在內燃機、渦輪機、加壓燃料爐頭或噴射引擎的附近工作是大部份職聽工友投身的噪音行業。
The majority of OD workers are engaged in noisy occupations relating to metal grinding; the use of power-driven grinding, chiselling, cutting or percussive tools on rocks; and working near internal combustion engines, turbines, pressurised fuel burners or jet engines.

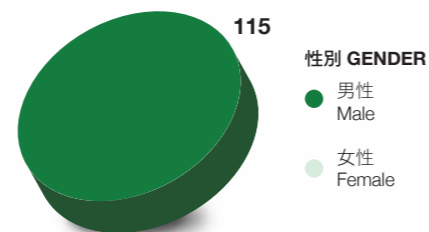
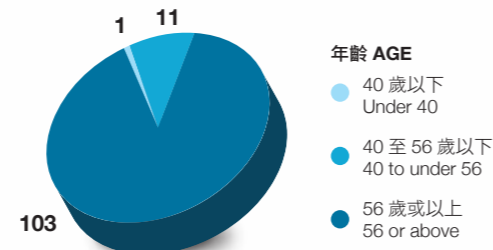
圖表 1
Figure

年齡 Age	申請人數目 No. of Applicants	比率 Percentage
40歲以下 Under 40	35	5.8%
40至56歲以下 40 to under 56	177	29.1%
56歲或以上 56 or above	396	65.1%
總和: Total:	608	100%



圖表 2
Figure

年齡 Age	申請人數目 No. of Applicants	比率 Percentage
40歲以下 Under 40	1	0.8%
40至56歲以下 40 to under 56	11	9.6%
56歲或以上 56 or above	103	89.6%
總和: Total:	115	100%



在本報告年內，有608名工友向管理局提交首次的職聽補償申請，他們大部份是從事使用機動工具研磨、開鑿、切割或衝擊石塊的工作(46.0%)，其次是在內燃機、渦輪機、加壓燃料爐頭或噴射引擎的附近工作(22.0%)，以及研磨金屬的工作(12.7%)。有關申請首次職聽補償的人士的工作統計資料分析載於附錄2內。

同期，有115名工友向管理局申請再次補償，大部份的申請人是從事使用機動工具研磨、開鑿、切割或衝擊石塊的工作(50.4%)，其次是在內燃機、渦輪機、加壓燃料爐頭或噴射引擎的附近工作(20.0%)，以及研磨金屬的工作(13.1%)。有關申請再次職聽補償的人士的工作統計資料分析載於附錄3內。

For the year under review, the Board received 608 applications for OD compensation for the first time. The majority of the applicants were engaged in the use of power-driven grinding, chiselling, cutting or percussive tools on rocks (46.0%). The next largest group involved those who worked near internal combustion engines, turbines, pressurised fuel burners or jet engines (22.0%), followed by those who engaged in metal grinding (12.7%). A set of the occupational profiles of the applicants who applied for first-time OD compensation is given in Appendix 2.

During the same period, the Board received 115 applications for further compensation. The majority of the applicants were engaged in the use of power-driven grinding, chiselling, cutting or percussive tools on rocks (50.4%), while those engaged in working near internal combustion engines, turbines, pressurised fuel burners or jet engines (20.0%) were the next largest group of applicants, followed by those engaged in metal grinding (13.1%). A set of the occupational profiles of the applicants who applied for further OD compensation is given in Appendix 3.

申請的處理 Applications Processed

在本報告年內，管理局批准了327宗申請，批出的補償款額為港幣33,135,263元¹。以下是獲批核的個案分類概覽：

For the year under review, the Board approved 327 applications at a total compensation amount of HK\$33,135,263¹. A breakdown of the applications approved by their respective types is as follows:

	批准申請數目 Number of Approved Applications	補償款額支出(港元) Amount of Compensation Paid (HK\$)
首次補償 Compensation for the first time	280	28,904,213.43
再次補償 Further compensation	46	4,210,889.16
過往曾被拒絕單耳聽力損失的補償 Previously refused owing to monaural hearing loss	1	20,160.00
總數 Total:	327	33,135,262.59

在280名成功獲得首次補償的申請人中，有過半數的人士(61.4%)的較佳耳朵的聽力損失程度是在50分貝之下(圖表3)，大部份的成功申請人(90.4%)的永久喪失工作能力的程度不超過20%，平均發放給每位的補償金額為港幣103,229元(圖表4)。

Regarding these 280 applicants who successfully received compensation for the first time, more than half (61.4%) suffered a hearing loss of less than 50dB in the better ear (Figure 3) and a majority (90.4%) of them suffered from a permanent incapacity of not greater than 20%. The average amount of compensation awarded was HK\$103,229 (Figure 4).

另一方面，在46名成功獲得再次補償的申請人中，有大部份的申請人(78.3%)的較佳耳朵的聽力損失程度是在60分貝之下(圖表5)，絕大部份(95.7%)的進一步永久喪失工作能力之百分比為0.5%至20.5%，平均發放的再次補償金額為港幣91,541元(圖表6)。兩組有關獲發首次及再次補償人士的聽力損失程度分析分別載於附錄4及附錄5內。

On the other hand, for the 46 applicants who successfully received further compensation, a majority (78.3%) of them suffered a hearing loss of less than 60dB in the better ear (Figure 5) and a large majority (95.7%) of them suffered from an additional percentage of permanent incapacity ranged from 0.5% to 20.5%. The average amount of further compensation paid was HK\$91,541 (Figure 6). Two sets of analysis of approved cases of first-time and further compensation by the level of hearing loss are in Appendix 4 and Appendix 5 respectively.

總括而言，管理局於2018/19年度收到共724份補償的申請(包括608宗首次、115宗再次、及一宗過往曾被管理局拒絕的單耳聽力損失補償的申請)，期間批准了327宗申請。有關最近3年的職聽補償申請及獲批個案數字載於附錄6內。

In conclusion, in 2018/19 the Board received 724 compensation applications (consisting of 608 first-time and 115 further applications as well as one previously rejected application for which the applicant was suffering from monaural hearing loss only) and approved 327 applications. A table showing applications versus approved cases of OD compensation for the most recent 3 years is at Appendix 6.

¹ 管理局於2018/19年度批准了327宗申請，有關補償總額為港幣33,135,263元，但因年內需處理並調整兩宗已批出但收到申請人要求覆核的個案，故於收支結算表上顯示之年度實際補償支出為港幣33,262,435元。

In 2018/19, the Board approved 327 applications at a total compensation amount of HK\$33,135,263. Nevertheless, the Board had also processed 2 review cases for which adjustments were made in the year. Accordingly, the actual compensation payout as shown in the Income and Expenditure Account for the year is HK\$33,262,435.

圖表 3
Figure 3

成功獲批個案的聽力損失統計(首次補償) Approved Cases by Level of Hearing Loss (Compensation for the First Time)		
聽力程度 (分貝) Hearing Level (dB)	較佳的耳朵 Better Ear	較差的耳朵 Worse Ear
<40	76	不適用 N.A.
40 – 49	96	107
50 – 59	76	88
60 – 69	26	63
70 – 79	6	14
80 – 89	0	4
90 或以上 90 or above	0	4
總數 Total:	280	280

圖表 4
Figure 4

成功獲批個案的支付補償統計(首次補償) Approved Cases by Compensation Payment (Compensation for the First Time)		
永久喪失工作能力百分比 Percentage of Incapacity	個案數目 No. of Cases	支付總額(港元) Total Payment (HK\$)
0.5%	34	232,948
1%-4.5%	89	2,307,185
5%-10%	58	5,206,733
11%-20%	72	12,546,735
21%-30%	23	6,968,498
31%-40%	4	1,642,114
41%-50%	0	0
51%-60%	0	0
總數 Total:	280	28,904,213
平均補償金額 Average Compensation Paid:		103,229

圖表 5
Figure 5

成功獲批個案的聽力損失統計(再次補償) Approved Cases by Level of Hearing Loss (Further Compensation)		
聽力程度 (分貝) Hearing Level (dB)	較佳的耳朵 Better Ear	較差的耳朵 Worse Ear
<40	4	不適用 N.A.
40 – 49	10	4
50 – 59	22	12
60 – 69	6	16
70 – 79	4	5
80 – 89	0	5
90 或以上 90 or above	0	4
總數 Total:	46	46

圖表 6
Figure 6

成功獲批個案的支付補償統計(再次補償) Approved Cases by Compensation Payment (Further Compensation)		
進一步 永久喪失工作能力百分比 Additional Percentage of Incapacity	個案數目 No. of Cases	支付總額(港元) Total Payment (HK\$)
0.5%	3	18,034
1%-4.5%	16	429,689
5%-10%	13	1,088,900
11%-20%	12	2,064,737
21%-30%	2	609,529
31%-40%	0	不適用 N.A.
41%-50%	0	不適用 N.A.
51%-59.5%	0	不適用 N.A.
總數 Total:	46	4,210,889
平均補償金額 Average Compensation Paid:		91,541

在本報告年內被拒的 137 宗首次補償申請，有 107 宗 (78.1%) 是由於有關申請未能符合失聰方面的規定，而其餘的 30 宗 (21.9%) 則由於有關申請未能符合職業方面的規定。此外，有 21 名申請人自行撤銷申請。

關於 41 宗被拒的再次補償申請，有 37 宗 (90.2%) 是由於有關申請未能符合失聰方面的規定，而其餘的 4 宗申請 (9.8%) 則未能符合職業方面的規定。此外，有 8 名申請人自行撤銷申請 (圖表 7)。

Regarding the 137 applications for compensation for the first time being refused during the year under review, 107 applications (78.1%) were due to failure to meet the hearing loss requirements whereas 30 applications (21.9%) failed to meet the occupational requirements. On the other hand, 21 applicants had withdrawn the applications by themselves.

With respect to the 41 applications for further compensation being refused, 37 of them (90.2%) could not meet the hearing loss requirements whereas 4 applications (9.8%) failed to meet the occupational requirements. On the other hand, 8 applicants had withdrawn the applications by themselves (Figure 7).

圖表 7
Figure 7

2018/19 年已處理申請的結果統計 Breakdown of Applications Processed in the Year 2018/19		
	個案數目(首次補償) No. of Cases (Compensation for the First Time)	個案數目(再次補償) No. of Cases (Further Compensation)
批准支付補償 Compensation payment approved	280	46
未能符合失聰規定 Failed to meet hearing loss requirements	107	37
未能符合職業規定 Failed to meet occupational requirements	30	4
沒有出席聽力測驗 Failed to attend hearing assessment	0	0
撤銷 Withdrawn	21	8

聽力輔助器具的資助計劃

Financial Assistance Scheme for Hearing Assistive Devices

凡任何有資格根據《條例》獲得補償的人士，若因噪音導致聽力受損而需要配備聽力輔助器具，經醫事委員會審批後可申請資助因取得、裝配、修理或保養該等器具而招致的合理開支。每名合資格人士首次申請購買及裝配聽力輔助器具的數額以港幣16,470元為上限，而可申請資助的開支總額合共不可超過港幣57,110元。

由2019年4月26日起，在計劃下首次可獲資助購買聽力輔助器具的最高金額已上調至港幣19,000元，而可獲資助購買聽力輔助器具的開支總額亦上調至港幣79,000元。

在2018/19年度，管理局接獲了777宗資助聽力輔助器具的申請，其中114宗是首次申請。年內，管理局批准了741宗申請，合共支出的款額約為港幣462萬元。助聽器是申請資助購買的主要項目，佔資助計劃整體開支的90.1%。

Any person who is entitled to compensation under the Ordinance may also apply for the reasonable expenses incurred in the acquisition, fitting, repair or maintenance of HAD in connection with his/her noise-induced deafness subject to the Medical Committee's determination. For the first-time application relating to the acquisition and fitting of HAD, the claimed amount is subject to a maximum of HK\$16,470 for each eligible person. The aggregate amount of financial assistance given to each eligible person under the scheme shall not exceed HK\$57,110.

With effect from 26 April 2019, the financing limit for first-time applications for HAD under the scheme has been raised to HK\$19,000, while the aggregate financing limit has been raised to HK\$ 79,000.

In 2018/19, 777 applications for financing HAD were received by the Board, of which 114 were first-time submissions. In the year, the Board approved 741 applications with a total amount of approximately HK\$4.62 million paid. Acquisition of hearing aids was the major claim which amounted to 90.1% of the total expenses of the scheme.

根據《條例》，聽力輔助器具包括：

- (一) 助聽器；
- (二) 經特別設計以供有聽力困難人士使用的電話擴音器；
- (三) 設有閃燈或其他視像裝置以表示鈴聲的桌面電話；
- (四) 管理局根據醫事委員會的意見裁定罹患噪音所致的失聰人士在與該失聰情況有關連的情況下合理地需要使用的任何器具；或
- (五) 上述聽力輔助器具的任何部件或配件。

Under the Ordinance, HAD shall include:

- (1) hearing aid;
- (2) telephone amplifier specially designed for use by persons with hearing difficulty;
- (3) desktop telephone with flashing light or other visual device to indicate ringing;
- (4) any device the use of which by a person suffering from noise-induced deafness is determined by the Board, upon the advice of the Medical Committee, to be reasonably necessary in connection with such deafness; or
- (5) any accessories or parts of the above HAD.



教育及宣傳工作報告

Report on Education and Publicity

巡迴展覽及推廣活動

Roving Exhibitions and Promotional Activities

職聽是永久的神經性聽力損失，沒有方法可以治療，故此管理局一向致力推行廣泛的教育及宣傳活動，向公眾人士及於高噪音行業工作之僱員解釋防患於未然的重要性。管理局於報告年內繼續致力推行一系列的教育及宣傳活動，於2018年11月10日舉行了年度的巡迴展覽開展禮，管理局一眾成員到場向參與的公眾人士宣傳職聽的預防方法。其後，管理局亦於各區舉辦了多場的巡迴展覽及聯辦教育推廣活動，有效地接觸公眾社群和高噪音行業的工友。

Given that OD is a permanent sensorineural hearing loss which cannot be cured, the Board has been sparing no effort to conduct a wide variety of educational and promotional activities to explain to the general public and workers engaged in noisy occupations the importance of avoiding hearing loss. In the year under review, the Board continued to strive hard to carry out a series of educational and promotional programmes. On 10 November 2018, we organised the kick-off ceremony of the Board's annual roving exhibitions. A group of Board members joined hands to promote to the participating audience onsite the way of preventing OD. Thereafter, the Board staged a number of roving exhibitions and joint educational promotion events in various districts, effectively reaching out to the public community and workers engaged in noisy occupations.



勞工及福利局副局長徐英偉太平紳士(左四)、管理局主席陸偉成醫生(中)、與一眾管理局成員於2018/19年度的巡迴展覽開展禮上向公眾人士宣傳職聽的預防方法。出席之管理局成員及秘書處職員包括：管理局營運監督陳英偉先生(左一)、勞工處高級勞工事務主任畢詠彤女士(左二)、勞工處職業健康顧問醫生何孟儀太平紳士(左三)、僱員代表黃平先生(右四)、醫院管理局霍佩珠醫生(右三)、管理局行政總監吳惠英女士(右二)、及職聽關懷大使歐錦棠先生(右一)。

The Under Secretary for Labour and Welfare Mr Caspar Tsui, JP (4th from left), ODCB Chairman Dr Albert Luk (middle), and a group of Board members promote to the general public the way of preventing OD at the 2018/19 Roving Exhibition Kick-off Ceremony. Attending Board members and Secretariat staff include: ODCB Director of Operations Mr Alfred Chan (1st from left), Senior Labour Officer of Labour Department Ms Christine But (2nd from left), Occupational Health Consultant of Labour Department Dr Mandy Ho, JP (3rd from left), Employees' Representative Mr Wong Ping (4th from right), Dr Joan Fok of Hospital Authority (3rd from right), ODCB Executive Director Ms Erica Ng (2nd from right), and the Caring Ambassador for OD Mr Stephen Au (1st from right).



管理局主席陸偉成醫生(左)與勞工及福利局副局長徐英偉太平紳士(右)一起主持開展禮儀式，提醒現場嘉賓保護聽覺的重要性。

ODCB Chairman Dr Albert Luk (left) and the Under Secretary for Labour and Welfare Mr Caspar Tsui, JP (right) officiate the opening ceremony and remind the audience of the importance of hearing conservation.



巡迴展覽開展禮氣氛熱烈，職聽關懷大使歐錦棠先生及表演嘉賓與現場參觀人士進行互動遊戲，向他們講解職業性失聰補償計劃及如何保護聽覺。

The atmosphere of the kick-off ceremony of roving exhibitions is overwhelming, where the Caring Ambassador for OD Mr Stephen Au and performing artistes conduct interactive games with the audience elaborating the Occupational Deafness Compensation Scheme and how to take hearing protection.

職業安全及健康聯辦活動與勞工團體活動贊助計劃

Joint Functions on Occupational Safety & Health and Labour Group Activities Sponsorship Scheme

為了增加向公眾人士及投身於高噪音行業之僱員推行教育及宣傳的機會，管理局於2018/19年內繼續以合辦形式與主要的職安健推廣機構攜手舉辦大型周年活動，其中包括與職業安全健康局合辦的聽覺保護大獎，嘉許那些在保護工人聽覺方面推動有效措施的機構，另亦繼續與勞工處及其他宣傳職安健的機構協辦建造業安全獎勵計劃、飲食業安全獎勵計劃及建造業安全分享會。

除了上述聯辦的周年活動外，管理局亦鼓勵職工會和勞工團體在他們為其會員舉辦的活動內宣傳職業性失聰補償計劃及聽覺保護的訊息。管理局在報告年內共贊助了94個勞工團體，總贊助額約達港幣64萬元。約有20 000名工友參加了這些團體舉辦的贊助活動，當中有25.5%參與者是從事高噪音行業的工作。

In order to grasp more opportunities of conducting educational and publicity programmes among the general public and workers engaging in noisy occupations, in 2018/19 the Board kept on participating in several other major annual campaigns, including *The Hearing Conservation Best Practices Award* co-organised with the Occupational Safety and Health Council which aimed at giving recognition to organisations that had made significant efforts to implement effective measures to protect the hearing of workers. We also continued to jointly organise with the Labour Department and other prominent occupational safety promotion organisations *The Construction Industry Safety Award Scheme*, *The Catering Industry Safety Award Scheme* and *The Construction Safety Forum*.

On top of the foregoing annual campaigns, the Board also continued to encourage trade unions and labour groups to publicise the Occupational Deafness Compensation Scheme and promote the hearing conservation message in the activities carried out for their members. In the year, a sponsorship amount of about HK\$640,000 was granted to 94 labour unions and organisations. Around 20 000 workers took part in the sponsored activities delivered by these organisations, of which 25.5% were engaged in occupations of high noise level.



管理局主席陸偉成醫生(中)於職業健康大獎分享會暨頒獎典禮上頒發獎座予聽覺保護大獎的得獎者。

ODCB Chairman Dr Albert Luk (middle) presents trophies to the Hearing Conservation Best Practices Award winners at the Occupational Health Award Forum and Award Presentation Ceremony.



管理局主席陸偉成醫生(前圖左)於建造業安全獎勵計劃頒獎典禮上接受由勞工處處長陳嘉信太平紳士(前圖右)致送的感謝狀，另亦頒發獎座予計劃的得獎者(後圖)。

ODCB Chairman Dr Albert Luk (left in the front photo) receives a certificate of appreciation from the Commissioner for Labour Mr Carlson Chan, JP (right in the front photo), and also presents trophies to the winners at the Construction Industry Safety Award Ceremony (rear photo).



勞工處處長陳嘉信太平紳士(右)於飲食業安全獎勵計劃頒獎典禮上致送感謝狀予管理局主席陸偉成醫生(左)。

The Commissioner for Labour Mr Carlson Chan, JP (right), presents a trophy of appreciation to ODCB Chairman Dr Albert Luk (left) at the Catering Industry Safety Award Scheme.



勞工及福利局副局長徐英偉太平紳士(前圖右)於建造業安全分享暨頒獎典禮上致送紀念座予管理局主席陸偉成醫生(前圖左)。陸主席(後圖右)其後亦頒發獎座予計劃的得獎者。

The Under Secretary for Labour and Welfare Mr Caspar Tsui, JP (right in the front photo) presents a trophy of appreciation to ODCB Chairman Dr Albert Luk (left in the front photo) at the Construction Safety Forum and Award Presentation Ceremony. Dr Luk (right in the rear photo) then presents a trophy to the award winner.

工地安全探訪及入職講座

Workplace Safety Visits and Induction Talks

管理局眾委員一向熱心親自體驗並了解員工於高噪音行業的工作環境，在2018/19年內我們再次於高噪音工地安排探訪團。繼過往探訪香港國際機場停機坪、建築地盤及石礦場等高噪音工地後，一眾委員在本年度特別前往了船廠及碼頭區以加深認識有關的日常運作及噪音減控措施。

ODCB members always make earnest efforts to personally experience and learn more about the work environments of workers engaging in noisy industries. In 2018/19, we arranged another visit to noisy worksites again. Subsequent to our previous visits to the apron of Hong Kong International Airport and other noisy workplaces including construction sites and the quarry, this year a group of members paid a special visit to dockyards and the wharf area aiming at enhancing the understanding about the related daily operations and noise control measures.



友聯船廠的拖輪部總船長蕭炳榮先生(右五)及安全部經理陸志豪先生(左四)，熱烈歡迎管理局主席陸偉成醫生(左五)與一行管理局代表團成員，包括僱員代表黃平先生(左二)、勞工處職業健康顧問醫生何孟儀太平紳士(右四)、醫院管理局霍佩珠醫生(右三)、僱員代表廖保珠女士(右二)及其他的秘書處職員。

Mr P.W. Siu, Chief Captain of Tug Services Department (5th from right) and Mr Luk Chi-ho, Safety Manager (4th from left) of Yiu Lian Dockyards warmly welcome ODCB Chairman Dr Albert Luk (5th from left) and a group of ODCB delegates, including Employees' Representative Mr Wong Ping (2nd from left), Occupational Health Consultant of Labour Department Dr Mandy Ho, JP (4th from right), Dr Joan Fok of Hospital Authority (3rd from right), Employees' Representative Ms Elsie Liu (2nd from right) and other staff from the Secretariat.



管理局主席陸偉成醫生提醒船廠的工友時刻謹記保護聽覺，並與代表團成員參觀了碼頭區及維修工場之工作環境，藉以了解船廠的日常運作及噪音減控措施。

ODCB Chairman Dr Albert Luk reminds the dockyard workers to protect hearing all the time. The delegates learn more about the daily operations and noise control measures of the dockyards by visiting the wharf area and repair workshop.



管理局於報告年內舉辦了共 48 場高噪音工地安全探訪及入職教育活動，超過 2 360 名受僱於不同高噪音工作場所的工友參加了講座，以了解職業性失聰補償計劃及正確保護聽覺的方法。另一方面，管理局亦繼續和高噪音行業相關的主要工會合作，舉辦特別推廣活動宣傳防止噪音危害的措施，直接向工作時暴露於高噪音的工人講解職業性失聰補償計劃的詳情。

In the year under review, the Board organised 48 safety visits and induction talks at different workplaces where noisy work processes were conducted. It was estimated that over 2 360 workers engaging in noisy industries attended these talks to learn about the Occupational Deafness Compensation Scheme and the proper measures of hearing conservation. On the other hand, the Board kept on working together with major trade unions related to noisy occupations for special campaigns on avoidance of noise hazards. Details of the Occupational Deafness Compensation Scheme were explained to workers who were exposed to high levels of noise at work.



管理局定期安排高噪音工地安全探訪，向工友講解正確保護聽覺的方法及職業性失聰補償計劃。

ODCB arranges regular safety visits to noisy workplaces, explaining to workers the proper way to protect their hearing and the Occupational Deafness Compensation Scheme.

流動聽覺篩查服務

Mobile Audiometric Screening Service

此計劃旨在為從事高噪音工作的僱員提供即場及免費的聽覺健康測試服務，包括簡短的病歷查詢、耳道檢查、純音聽力篩查和結果分析。聽力學家若發現接受檢驗的工友出現聽力問題，會即時向他們提出協助及建議。年內管理局繼續安排流動驗耳專車及聽力學家親臨不同的高噪音工地，為工友們作初步及免費的聽覺篩查評估。

管理局的流動聽覺篩查服務深受各工地主管及員工歡迎，工友除了可即時了解自己的聽力健康狀況外，亦大大減省了到特定地點接受聽覺檢驗的交通支出及時間。本報告年度的計劃為近 950 位來自不同高噪音工作的工友提供了上述的聽覺檢查，工地位置覆蓋西貢、將軍澳、秀茂坪、九龍城、佐敦、西九龍、青衣、東涌、赤鱗角、沙田、大埔、粉嶺、火炭、屯門及元朗。

This campaign aims at providing workers engaged in noisy occupations with onsite complimentary hearing health assessment services, including brief medical record inquiry, ear canal examination, pure tone audiometric screening and result analysis. Should there be hearing problems with the examined workers, the audiologist would provide assistance and recommendations to them immediately. In the year, the Board continued to send the mobile audiometric bus and audiologist to various noisy workplaces to conduct preliminary and complimentary hearing assessments for workers.

The mobile audiometric screening service has been well received by workplace administrators and employees. Workers could learn about the status of their hearing health while greatly saved transportation costs and time incurred if they were required to go to designated places to undergo the hearing assessments. In the year under review, nearly 950 workers from different noisy workplaces received the foregoing hearing assessment services. Workplaces being visited covered Sai Kung, Tseung Kwan O, Sau Mau Ping, Kowloon City, Jordan, West Kowloon, Tsing Yi, Tung Chung, Chek Lap Kok, Sha Tin, Tai Po, Fanling, Fotan, Tuen Mun and Yuen Long.



復康服務及活動報告

Report on Rehabilitation Services and Programmes

在《條例》下，管理局被賦予權力為罹患職聽的人士舉辦或資助推行復康計劃，服務內容包括聽力復康、社群復康及職業復康。這些計劃的目標是幫助職聽人士克服因聽力損失帶來的不便，而所有的復康活動均在管理局及其夥伴機構組成的「職聽復康網絡」下舉行。

Empowered by the Ordinance, the Board is responsible for conducting and financing rehabilitation programmes for OD persons. Such programmes include aural rehabilitation, social rehabilitation and vocational rehabilitation activities. The mission of such programmes is to help OD sufferers overcome their handicap brought about by the ailment. All the rehabilitation activities are organised under the name of ODRN, a set-up formed by the Board and its partnering organisations.

聽力復康計劃

Aural Rehabilitation Programmes

聽力復康計劃旨在透過向職聽人士提供適合的聽力輔助器具及訓練有效的溝通技巧，協助他們克服聽障。於報告年內，超逾900人次參加了由管理局安排的聽力復康講座或到訪管理局的聽力檢查室，接受聽力學家的個人化聽力復康評估及耳鳴分析輔導服務。在各項的聽力復康服務中，耳窺鏡檢查、純音測聽、助聽器檢查和個別聽力諮詢的需求是最大的。

於2018年4月，勞工及福利局更新了「殘疾人士登記證」的申請規定，列明所有殘疾人士的證明文件必須於遞交有關申請前6個月內由香港註冊的醫生或相關的醫療人員簽發。基於上述新訂的申請要求及職聽人士與管理局間的互信關係，於2018/19年度參與管理局聽力復康服務及活動的總人次較去年增長了約17%。管理局於期間共舉辦了31場專題研討會，為職聽人士介紹聽力輔助器具資助計劃及配備助聽器後的其他服務。管理局的聽力學家於活動中提供如何選擇合適聽力輔助設備的小貼士，而「職聽復康網絡」的職員則向參與者詳細介紹有關的申請程序等事項。

The objective of aural rehabilitation programmes is to help OD persons overcome the hearing impairment through the provision of suitable HAD and development of effective communication skills. In the year under review, we recorded over 900 participations in the aural rehabilitation seminars or visiting the Board's audiology room to undergo the personalised aural rehabilitation assessment and tinnitus counselling services rendered by the audiologist. Among different audiological services, otoscopic examination, pure tone audiometry, hearing aid check and individualised counseling were most demanded.

In April 2018, the Labour and Welfare Bureau revised the application requirement for the "Registration Card for People with Disabilities", stipulating that all documentary proof on disabilities should be issued by doctors or allied health personnel registered in Hong Kong within 6 months prior to the submission concerned. On account of the aforesaid revised application requirement and the mutually trusted relationship built between OD persons and the Board, the number of participations in aural rehabilitation services and activities organised by the Board increased by about 17% in 2018/19. During the year, a total of 31 thematic seminars were organised by the Board, aiming to introduce the HAD Financial Assistance Scheme and other follow-up services available after acquiring hearing aids. The Board's audiologist provided tips on how to choose suitable HAD, while the ODRN staff explained to participants about the application procedures in details.



管理局的聽力學家黎珮珊博士在講座中向出席的職聽人士及其親友講解各類聽力輔助器具的功能。
ODCB audiologist Dr Sandy Lai explains to participating OD persons, their families and friends on the functions of various HAD.

一些使用者在獲取新的助聽器後需要時間和努力去適應佩戴該器具，管理局就此亦為他們舉辦驗配助聽器後講座，藉此指導他們如何有效地使用助聽器具。為開拓有效的學習平台，管理局另舉辦了兩場配備助聽器後的小組工作坊，為剛購買助聽器的職聽人士提供實踐和練習的機會，協助增強他們的自信心和溝通能力。

Some hearing aids users would take time and efforts in adapting to the new devices after acquiring them. Therefore, the Board also organised post-fitting seminars for the hearing aids users aiming to give advice on the effectual way of using the devices. With the view of developing effective learning platforms, the Board also organised two post-fitting workshops in small groups to provide hands-on practices and assertiveness training to OD persons who had recently obtained new hearing aids. By doing so, their self-confidence and communication capability could be reinforced.

助聽器及耳鳴遮蔽器試用計劃

Hearing Aid and Tinnitus Masker Trial Scheme



助聽器試戴計劃的構思，是幫助那些對使用助聽器持保留態度的職聽人士。另一方面，為幫助受耳鳴困擾的職聽人士，管理局繼續推出不同類型的耳鳴遮蔽器試用計劃。

The hearing aid trial scheme was designed to help those OD persons who have reservation about using hearing aids. On the other hand, with the aim of assisting OD persons suffering from discomfort caused by tinnitus, the Board continued to launch the trial scheme for various tinnitus maskers.

在計劃下，參加者可在一個月內免費試用助聽器、座枱式耳鳴遮蔽器和具備耳鳴遮蔽功能的掛耳式助聽器。在試用之前，聽力學家先與職聽人士會面，以推薦適合的處理方法並深入探討其可行性。管理局希望藉著試戴計劃這平台，讓參與者對助聽器和耳鳴遮蔽器建立合理的期望；從長遠目標來看，提升計劃的實際使用率和用戶滿意度。

Under the scheme, participants could try out hearing aids, desktop tinnitus maskers and behind-the-ear hearing aids with tinnitus masking feature free of charge for a period of one month. Prior to the trial, the OD persons would be interviewed, followed by an in-depth discussion on the feasibility of individualised management approaches recommended by the audiologist. The Board hopes to make use of such trial scheme to serve as a platform where participants could develop reasonable expectations on hearing aids and tinnitus maskers. In the long run, it aims to raise the practical utilisation and users' satisfaction of the scheme.

社群復康計劃

Social Rehabilitation Programmes

透過與香港聾人福利促進會、工業傷亡權益會及香港建造業總工會3間機構的合作，管理局以「職聽復康網絡」的名義舉辦了多種類的社群復康活動予職聽人士。這些活動旨在協助職聽人士面對聽障的問題，並鼓勵他們重新融入日常社交生活。有關活動包括主題聚會、興趣小組、社區探索、教育講座和健康檢查等等。

在2018/19年度，管理局為職聽人士舉辦了590個社群復康活動，目標以擴闊他們的社交圈子，並提高他們與別人溝通的興趣及技巧為大前提。「職聽復康網絡」的工作人員經常透過不同渠道，盡力接觸所有職聽人士，希望能向他們提供適當的協助。於本報告年度內，這些社群復康服務活動錄得約9 800參與人次，參與者包括職聽人士及他們的照顧者，與上年度的參與人次相若。

針對一些非活躍參加復康活動的人士，「職聽復康網絡」職員亦積極地透過關懷探訪和問暖電話等方式了解他們的近況。在2018/19年度，「職聽復康網絡」安排了27節義工及愛心大使服務，306次關懷探訪往職聽會友之住所、安老院或醫院等地點，和約6 630次問暖電話予有需要人士。

Joining forces with 3 organisations, namely the Hong Kong Society for the Deaf, Association for the Rights of Industrial Accident Victims and Hong Kong Construction Industry Employees General Union, the Board organised a wide spectrum of fascinating social rehabilitation activities under the name of ODRN for the interest of OD persons. These programmes aimed at helping OD persons face the problems led by hearing impairment and also helping them re-integrate into daily social life. Related activities included thematic gatherings, interest groups, community explorations, educational talks, health check sessions and so forth.

In 2018/19, the Board organised 590 social rehabilitation activities for OD persons aiming at broadening their social circles and strengthening their motivation and skills to communicate with others. Staff of ODRN always try hard to reach out to all OD persons via different channels so as to provide them with relevant assistance. During the year, these social rehabilitation programmes recorded approximately 9 800 participations by OD persons and their caregivers, which were about the same as the participation rate of the previous year.

Targeting on those OD persons who were not active in taking part in the social rehabilitation activities, ODRN staff made special efforts in reaching out to them by means of paying caring visits and making telephone in the hope of catching up with them. In 2018/19, ODRN arranged 27 sessions of volunteer and caring ambassador services, 306 caring visits to the residences, elderly homes or hospitals where ODRN members were staying at, and made about 6 630 greeting calls to the people concerned.

「管理局與您·開心聚一聚」 "ODCB and You, Meet Happily Together"



這特別節日系列是最受職聽會友歡迎的復康活動之一。參與者親臨管理局的辦公室，認識負責為他們提供各類服務的職員團隊，並參觀聽力檢查室及預約聽力學家的個人化聽力復康服務。

This special festive series is one of our rehabilitation programmes most welcomed by ODRN members. Participants come to the Board office to meet face-to-face with the staff team who are responsible for providing them with various services. They also visit the audiology room and make appointments with the audiologist for personalised aural rehabilitation services.

職業復康計劃

Vocational Rehabilitation Programmes

職業復康計劃旨在向那些仍有就業能力及意願的職聽人士提供職業輔導、技術培訓及職業介紹服務。計劃透過不同類型的活動，讓職聽人士認識自己的長處及對工作的要求，並且裝備自己以增加職場上的競爭力。此外，有興趣積極尋求新工作的參加者更可獲得就業配對服務。在2018/19年度，近1 400人次參與了職業輔導資訊活動，當中有19名職聽人士根據他們個別的職業需要，參加了不同的技術再培訓班，部份職聽人士亦成功轉職至新的工作崗位。

To help those OD persons who still have the capability and motivation to undertake employment, the Board runs vocational rehabilitation programmes which aim at providing career counselling, job skills training and placement service for the parties concerned. Through various activities under the scheme, we assist OD persons to understand their strengths and job expectations so that they can equip themselves to increase competitiveness in the job market. In addition, job matching services are offered to interested participants under such programmes. In 2018/19, nearly 1 400 participations were recorded for career counselling information sessions of which 19 OD persons had taken part in the job skills retraining programmes based on their different vocational needs. Some of the OD persons had changed to new vocational posts successfully.

「職聽復康網絡」活動留影
"O D R N" Activity Snapshots



城市遊蹤
City Exploration



節日樂聚
Festive Gathering



痛症伸展治療班
Stretching Therapy Class



園藝治療班
Gardening Therapy Class



太極班
Tai Chi Class



書法班
Calligraphy Class



健行組
Hiking Group



健康講座
Health Talk

獨立核數師報告

Independent Auditor's Report

獨立核數師報告書 致職業性失聰補償管理局各成員 (根據《職業性失聰(補償)條例》成立)

意見

本核數師(以下簡稱「我們」)已完成審核職業性失聰補償管理局(「管理局」)列載於第27頁至第50頁的財務報表,此財務報表包括於二〇一九年三月三十一日的資產負債表,與截至該日止年度的收支結算表、權益變動表及現金流量表,以及財務報表附註,包括主要會計政策概要。

我們認為,財務報表已根據香港會計師公會頒佈的《香港財務報告準則》真實而中肯地反映 貴管理局於二〇一九年三月三十一日的財務狀況及其截至該日止年度的財務表現及現金流量,並已遵照《職業性失聰(補償)條例》的披露規定妥為編製。

意見的基礎

我們已根據香港會計師公會頒佈的《香港審計準則》進行審計。我們在該等準則下承擔的責任已在本報告「核數師就審計財務報表承擔的責任」部份中作進一步闡述。根據香港會計師公會頒佈的《專業會計師道德守則》(「守則」),我們獨立於管理局,並已履行守則中的其他專業道德責任。我們相信,我們所獲得的審計憑證能充足及適當地為我們的審計意見提供基礎。

年報內的其他資料

管理局須對其他資料負責。其他資料包括 貴管理局在本年報內的所有資料,但不包括財務報表及我們的核數師報告。

我們對財務報表的意見並不涵蓋其他資料,我們亦不對其他資料發表任何形式的鑒證結論。

結合我們對財務報表的審計,我們的責任是閱讀其他資料,在此過程中,考慮其他資料是否與財務報表或我們在審計過程中所了解的情況存在重大抵觸或者似乎存在重大錯誤陳述的情況。

Independent Auditor's Report to the Members of Occupational Deafness Compensation Board

(Established under the Occupational Deafness (Compensation) Ordinance)

Opinion

We have audited the financial statements of Occupational Deafness Compensation Board (the "Board") set out on pages 27 to 50, which comprise the statement of financial position as at 31 March 2019 and the income and expenditure account, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Board as at 31 March 2019, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Occupational Deafness (Compensation) Ordinance.

Basis for opinion

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

Information other than the financial statements and auditor's report thereon

The Board is responsible for the other information. The other information comprises all the information included in the annual report, other than the financial statements and our auditor's report thereon.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

基於我們已執行的工作，如果我們認為其他資料存在重大錯誤陳述，我們需要報告該事實。在這方面，我們沒有任何報告。

管理局對財務報表的責任

管理局須負責按香港會計師公會頒佈的《香港財務報告準則》及《職業性失聰(補償)條例》的披露要求，編製真實而公平的財務報表，並負責管理局認為就編製財務報表而言屬必要的內部控制，確保財務報表的列報不含基於欺詐或錯誤而導致的重大錯誤陳述。

在編製財務報表時，管理局負責評估 貴管理局持續經營的能力，並在適用情況下披露與持續經營有關的事項，以及使用持續經營為會計基礎，除非管理局有意將 貴管理局清盤或停止經營，或別無其他實際的替代方案。

管理局負責履行監督管理局財務報告過程的責任。

核數師就審計財務報表承擔的責任

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並發表包括我們意見的核數師報告。除此以外，我們的報告不可用作其他用途。我們不就本報告的內容，對任何其他人士負責或承擔任何責任。

合理保證是高水平的保證，但不能保證按照《香港審計準則》進行審計時能發現某一重大錯誤陳述存在。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們單獨或匯集起來可能影響財務報表使用者依賴財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

在根據《香港審計準則》進行審計的過程中，我們運用了專業判斷，保持了專業懷疑態度。我們亦：

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對該等風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Board for the financial statements

The Board is responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA and the Occupational Deafness (Compensation) Ordinance, and for such internal control as the Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

The Board is responsible for overseeing the Board's financial reporting process.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- 了解與審計相關的內部控制，以設計適當的審計程序，但目的並非對 貴管理局內部控制的有效性發表意見。
- 評價管理局所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
- 對管理局採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對 貴管理局的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提醒使用者注意財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致 貴管理局不能持續經營。
- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否達到以公平列報的方式，中肯反映相關交易和事項。

除了其他事項外，我們與管理局溝通了計劃的審計範圍、時間安排、重大審計發現等，包括我們的審計中識別出內部控制的任何重大缺陷。

參與此獨立核數師報告書之審計結果的審計合夥人為楊錫鴻先生。

國富浩華(香港)會計師事務所有限公司

執業會計師

香港，二〇一九年七月二十三日

楊錫鴻

執業證書編號 P05206

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- Conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Board's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Board to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

The engagement partner on the audit resulting in this independent auditor's report is Alvin Yeung Sik Hung.

Crowe (HK) CPA Limited

Certified Public Accountants

Hong Kong, 23 July 2019

Alvin Yeung Sik Hung

Practising Certificate Number P05206

財務報表

Financial Statements

收支結算表(截至二〇一九年三月三十一日止)

Income and Expenditure Account (for the Year Ended 31 March 2019)

	附註 Note	2019 港元 HK\$	2018 港元 HK\$
收入			
INCOME			
僱員補償保險徵款 管理局分配的款項	4	40,976,251	40,206,655
政府付款	5	2,072,876	2,056,017
定期存款利息		11,487,129	6,641,306
服務費用的收入		520,000	520,000
		55,056,256	49,423,978
支出			
EXPENDITURE			
職業性失聰補償	6	33,262,435	27,269,093
關於聽力輔助器具 的資助費用	7	4,624,162	3,471,770
聽力測驗開支		1,168,781	1,358,789
宣傳及推廣計劃		6,104,004	7,331,350
復康計劃		4,834,963	4,903,570
行政費用	8	12,106,428	11,697,112
租金、差餉及管理費		325,381	327,372
		62,426,154	56,359,056
本年度之虧損及 所有綜合支出		(7,369,898)	(6,935,078)
DEFICIT AND TOTAL COMPREHENSIVE EXPENDITURE FOR THE YEAR			

第31至50頁之財務報表附註乃本財務報表之一部份。The notes on pages 31 to 50 form part of these financial statements.

資產負債表(於二〇一九年三月三十一日止)

Statement of Financial Position (as at 31 March 2019)

	附註 Note	2019 港元 HK\$	2018 港元 HK\$
非流動資產			
NON-CURRENT ASSET			
物業、廠房及設備	9	47,558,712	48,626,815
無形資產	10	140,000	116,342
定期存款		74,000,000	-
		121,698,712	48,743,157
流動資產			
CURRENT ASSETS			
應收賬款		-	52,457
預付款及按金		64,504	64,054
應收利息		1,862,713	1,178,899
定期存款		509,200,000	590,900,000
現金及現金等值項目		1,360,861	808,218
		512,488,078	593,003,628
流動負債			
CURRENT LIABILITY			
應付支出		1,980,146	2,170,243
流動資產淨值		510,507,932	590,833,385
NET CURRENT ASSETS			
資產淨值		632,206,644	639,576,542
NET ASSETS			
保留盈餘		632,206,644	639,576,542
RETAINED SURPLUS			

本賬目於二〇一九年七月二十三日經管理局批准及授權發出。

Approved and authorised for issue by the Board on 23 July 2019.

代表管理局

On behalf of the Board

陸偉成醫生

職業性失聰補償管理局主席

Dr. Luk Wai-Sing, Albert

Chairman, Occupational Deafness Compensation Board

第31至50頁之財務報表附註乃本財務報表之一部份。The notes on pages 31 to 50 form part of these financial statements.

權益變動表(截至二〇一九年三月三十一日止)

Statement of Changes in Equity (for the Year Ended 31 March 2019)

		保留盈餘 Retained surplus (港元 HK\$)
於二〇一七年四月一日	Balance as at 1 April 2017	646,511,620
年內虧損及所有綜合支出	Deficit and total comprehensive expenditure for the year	(6,935,078)
於二〇一八年三月三十一日及二〇一八年四月一日	Balance as at 31 March 2018 and 1 April 2018	639,576,542
年內虧損及所有綜合支出	Deficit and total comprehensive expenditure for the year	(7,369,898)
於二〇一九年三月三十一日	Balance as at 31 March 2019	<u>632,206,644</u>

現金流量表(截至二〇一九年三月三十一日止)

Statement of Cash Flows (for the Year Ended 31 March 2019)

		2019 港元 HK\$	2018 港元 HK\$
經營業務	OPERATING ACTIVITIES		
本年度之虧損	Deficit for the year	(7,369,898)	(6,935,078)
調整：	Adjustments for:		
利息收入	Interest income	(11,487,129)	(6,641,306)
折舊	Depreciation	1,111,983	1,097,356
攤銷	Amortisation	<u>106,342</u>	<u>63,008</u>
營運資金變動	Changes in working capital	(17,638,702)	(12,416,020)
減少/(增加)應收賬款	Decrease/(increase) in account receivable	52,457	(52,457)
(增加)/減少預付款及按金	(Increase)/decrease in prepayment and deposits	(450)	1,290
減少應付賬款	Decrease in accrued charges	<u>(190,097)</u>	<u>(1,096,679)</u>
經營活動之現金流出淨值	CASH USED IN OPERATING ACTIVITIES	(17,776,792)	(13,563,866)
投資活動之現金流量	INVESTING ACTIVITIES		
減少定期存款	Decrease in time deposits	7,700,000	5,000,000
已收利息	Interest received	10,803,315	7,425,622
購入物業、廠房及設備	Payment for the purchases of property, plant and equipment	(43,880)	(137,132)
購入無形資產	Payment for the purchases of intangible assets	(130,000)	(160,000)
投資活動之現金流入淨值	NET CASH GENERATED FROM INVESTING ACTIVITIES	<u>18,329,435</u>	<u>12,128,490</u>
現金及現金等值項目增加/(減少)淨額	INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	552,643	(1,435,376)
年初現金及現金等值項目	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>808,218</u>	<u>2,243,594</u>
年終現金及現金等值項目	CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>1,360,861</u>	<u>808,218</u>

第31至50頁之財務報表附註乃本財務報表之一部份。The notes on pages 31 to 50 form part of these financial statements.

第31至50頁之財務報表附註乃本財務報表之一部份。The notes on pages 31 to 50 form part of these financial statements.

財務報表附註(截至二〇一九年三月三十一日止)

Notes to the Financial Statements (for the Year Ended 31 March 2019)

1. 法人地位

職業性失聰補償管理局("管理局")是根據《職業性失聰(補償)條例》("條例")而成立,以信託形式持有基金,並按照條例管理及運用該基金。其註冊地址及運作地點為香港九龍長沙灣長裕街10號億京廣場2期15樓A-B室。

2. 主要會計政策

a) 合規聲明

此等財務報表乃根據由香港會計師公會頒佈之所有適用香港財務報告準則,該統稱包括所有適用的個別香港財務報告準則、香港會計準則及詮釋、和香港普遍接納之會計原則之規定而編制。此等財務報表亦根據條例之規定而編制。管理局所採納的主要會計政策之概要將在下文陳述。

香港會計師公會已頒佈若干新訂及經修訂香港財務報告準則,其首次生效日期可適用於管理局的目前會計期間。附註3提供首次應用該等準則而引致會計政策任何變動的資料,惟該等準則須與該等財務報表中所反映本局的目前及先前會計期間有關。

b) 財務報表編製基準

本財務報表乃按歷史成本法編製。編製符合香港財務報告準則之財務報表,需管理層作出判斷、估計及假設,而該等判斷、估計及假設會影響政策之應用及所申報之資產、負債、收入及開支等數額。該等估計及相關假設乃根據過往經驗及於具體情況下被視為屬合理之各項其他因素作出,所得結果將作為判斷無法直接從其他來源獲取的資產及負債賬面值之依據。實際結果可能有別於該等估計。

該等估計及相關假設均按持續基準予以檢討。倘對會計估計的修訂只影響該期間,則有關修訂於修訂該估計的期間確認,或倘該修訂影響目前及日後期間,則於修訂期間及日後期間確認。

1. Corporate Status

The Occupational Deafness Compensation Board (the "Board") is incorporated by virtue of the Occupational Deafness (Compensation) Ordinance (the "Ordinance") to hold the Occupational Deafness Compensation Fund upon trust and to manage and administer the fund. The registered office and place of operation of the Board is situated at Office A-B, 15/F., Billion Plaza II, 10 Cheung Yue Street, Cheung Sha Wan, Kowloon, Hong Kong.

2. Significant Accounting Policies

a) Statement of compliance

These financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards ("HKFRSs"), which collective term includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards ("HKASs") and Interpretations issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"), and accounting principles generally accepted in Hong Kong. These financial statements also comply with the requirements of the Ordinance. Significant accounting policies adopted by the Board are disclosed below.

The HKICPA has issued certain new and revised HKFRSs which are first effective or available for early adoption for the current accounting period of the Board. Note 3 provides information on any changes in accounting policies resulting from initial application of these developments to the extent that they are relevant to the Board for the current and prior accounting periods reflected in these financial statements.

b) Basis of preparation of the financial statements

The measurement basis used in the preparation of the financial statements is the historical cost basis. The preparation of financial statements in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

管理層就來年採用對財務報表有重大影響的香港財務報告準則作出的判斷,以及估計的不確定性的主要來源會於附註15討論。

c) 物業、廠房及設備

物業、廠房及設備按成本法減去任何累計折舊及累計減值虧損(見附註2(f)(ii))。

折舊是使用直線法將物業、廠房及設備項目扣除其估計剩餘價值(如有),並按以下之估計可使用年期,以撇銷有關項目之成本值:

租賃土地及物業	50年
電腦及影音設備	3年
復康服務設備	3年
傢俬及裝置	5年

倘物業、廠房及設備項目之各個部分使用年期不同,則該項目之成本值按合理基準於各個部分之間分配,且各個部分單獨計算折舊。每年檢討(如有)資產之可使用年期及其剩餘價值。

歷史成本包括收購項目之直接有關開支。

其後之成本只在涉及有關項目之未來經濟利益有可能流入管理局及項目成本能可靠計量時方列入該資產之賬面值或(在適當情況下)分開確認為一項資產。當任何以單獨資產入賬的零件賬面值被更換時,可以取消確認。所有其他維修保養成本於該年的財政年度於收支結算中確認。

如資產賬面值大過其估計可回收金額,任何資產的賬面值要立即減至其可回收金額。

報廢或出售物業、廠房及設備項目所產生的盈虧按出售所得款項淨額與項目賬面值間之差額釐定,並於報廢或出售當日於收支賬中確認。

d) 無形資產(不包括商譽)

個別收購之無形資產

個別收購之有限可使用年期之無形資產乃按成本減累計攤銷及累計減值虧損入賬。攤銷乃按直線基準於其估計可使用年期確認。估計可使用年限及攤銷方法於各匯報期末進行審閱,而任何估計變動的影響則按前瞻基準入賬。獨立收購及無限可使用年期的無形資產乃按成本減其後累計減值虧損列賬。

Judgements made by management in the application of HKFRSs that have significant effect on the financial statements and major sources of estimation uncertainty are discussed in note 15.

c) Property, plant and equipment

Property, plant and equipment are stated at cost less any accumulated depreciation and any accumulated impairment losses (see note 2(f)(ii)).

Depreciation is calculated to write off the cost of items of property, plant and equipment, less their estimated residual values, if any, using the straight line method over their estimated useful lives as follows:

Leasehold land and buildings	50 years
IT and AV equipment	3 years
Rehabilitation service equipment	3 years
Furniture and fixtures	5 years

Where parts of an item of property, plant and equipment have different useful lives, the cost of the item is allocated on a reasonable basis between the parts and each part is depreciated separately. Both the useful life of an asset and its residual value, if any, are reviewed annually.

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 any component accounted for as a separate asset is derecognised when replaced. All other repairs and maintenance are charged to the income and expenditure account during the financial period in which they are incurred.

Any 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.

Gains or losses arising from the retirement or disposal of an item of property, plant and equipment are determined as the difference between the net proceeds on disposal and the carrying amount of the item and are recognised in income and expenditure account on the date of retirement or disposal.

d) Intangible assets (other than goodwill)

Intangible assets acquired separately

Intangible assets with finite useful lives that are acquired separately are carried at costs less accumulated amortisation and any accumulated impairment losses. Amortisation for intangible assets with finite useful lives is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less any subsequent accumulated impairment losses.

有限可使用年期之無形資產乃自可使用日按可使用年限攤銷，詳情如下：

電腦發展及修改 3年

無形資產取消確認

當無形資產在出售時或使用時沒有未來的經濟收益，無形資產須終止確認。於終止確認無形資產時所產生之收益及虧損以出售所得款項淨額與該資產賬面值之差額計量，並於該資產取消確認之期間於收支賬確認。

e) 租賃資產

管理局決定以一項或多項付款作回報以換取某項安排給予其權利於協定期間使用一項特定資產或多項資產，此安排包括一宗或一系列交易組成是為租賃或包含租賃。該釐定乃根據對有關安排之本質評估作出，而不論該安排是否採取租約之法定形式。

i) 租賃予管理局資產之分類

那些並沒有將物業擁有權所帶來的重大風險及權益轉移予管理局的租賃項目分類為經營租賃。

ii) 經營租賃開支

管理局在經營租賃下使用之資產，則根據租賃作出之付款會於租賃期所涵蓋之會計期間內按等額分期在收支賬中入賬。

iii) 租賃土地及物業 – 自用

當租約包括土地和建築元素，管理局根據每個元素是否幾乎所有的風險和報酬的所有權已轉移到管理局來界定每個元素為融資或經營租賃，除非這兩種元素很顯然為經營租賃，在這種情況下，整個租賃歸類為經營租賃。具體而言，在租賃開始前將土地的最底租賃付款額(包括任何預付款)按租賃權益的相對公允價值之間的比例分配於租賃土地元素和建築元素。

The following intangible assets with finite useful lives are amortised from the date they are available for use and their estimated useful lives are as follows:

System development and modification 3 years

Derecognition of intangible assets

An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains and losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset, are recognised in income and expenditure account when the asset is derecognised.

e) Leased assets

An arrangement, comprising a transaction or a series of transactions, is or contains a lease if the Board determines that the arrangement conveys a right to use a specific asset or assets for an agreed period of time in return for a payment or a series of payments. Such a determination is made based on an evaluation of the substance of the arrangement and is regardless of whether the arrangement takes the legal form of a lease.

i) Classification of assets leased to the Board

Leases which do not transfer substantially all the risks and rewards of ownership to the Board are classified as operating leases.

ii) Operating lease charges

Where the Board has the use of assets under operating leases, payments made under the leases are charged to income and expenditure account in equal instalments over the accounting periods covered by the lease term.

iii) Leasehold land and building – for own use

When the Board makes payments for a property interest which includes both leasehold land and building elements, the Board assesses the classification of each element separately based on the assessment as to whether substantially all the risks and rewards incidental to ownership of each element have been transferred to the Board, unless it is clear that both elements are operating leases in which case the entire property is accounted as an operating lease. Specifically, the entire consideration (including any lumpsum upfront payments) are allocated between the leasehold land and the building elements in proportion to the relative fair values of the leasehold interests in the land element and building element at initial recognition.

f) 資產之信貸虧損及減值

i) 來自金融工具之信貸虧損

a) 自二〇一八年四月一日起適用之政策

管理局對按攤銷成本計量之金融資產(包括現金及現金等價物、貿易及其他應收款項)就預期信貸虧損確認虧損撥備。

按公平值計量之金融資產，毋須進行預期信貸虧損評估。

預期信貸虧損之計量

預期信貸虧損為信貸虧損之概率加權估計。信貸虧損按所有預期現金不足額之現值(即按合約應付予管理局之現金流量與管理局預期收取之現金流量之差額)計量。

倘貼現影響重大，則預期現金不足額乃採用以下貼現率貼現：

- 定息金融資產、貿易及其他應收款項：於初始確認時釐定之實際利率或近似值；
- 浮息金融資產：即期實際利率。

估計預期信貸虧損時考慮之最長期間為管理局面對信貸風險之最長合約期間。

於計量預期信貸虧損時，管理局考慮在無需付出過多成本或努力下即可獲得之合理而具理據支持的資料，包括有關過往事件、現時狀況及未來經濟狀況預測的資料。

預期信貸虧損採用以下基準計量：

- 12個月預期信貸虧損：指預期因報告日期後12個月內可能發生之違約事件而導致之虧損；及
- 全期預期信貸虧損：指因應用預期信貸虧損模式之項目之預期年期內所有可能違約事件而導致之虧損。

f) Credit losses and impairment of assets

i) Credit losses from financial instruments

a) Policy applicable from 1 April 2018

The Board recognises a loss allowance for expected credit losses (ECLs) on the financial assets measured at amortised cost (including cash and cash equivalents and account and other receivables).

Financial assets measured at fair value are not subject to the ECL assessment.

Measurement of ECLs

ECLs are a probability-weighted estimate of credit losses. Credit losses are measured as the present value of all expected cash shortfalls (i.e. the difference between the cash flows due to the Board in accordance with the contract and the cash flows that the Board expects to receive).

The expected cash shortfalls are discounted using the following discount rates where the effect of discounting is material:

- fixed-rate financial assets, account and other receivables: effective interest rate determined at initial recognition or an approximation thereof;
- variable-rate financial assets: current effective interest rate.

The maximum period considered when estimating ECLs is the maximum contractual period over which the Board is exposed to credit risk.

In measuring ECLs, the Board takes into account reasonable and supportable information that is available without undue cost or effort. This includes information about past events, current conditions and forecasts of future economic conditions.

ECLs are measured on either of the following bases:

- 12-month ECLs: these are losses that are expected to result from possible default events within the 12 months after the reporting date; and
- lifetime ECLs: these are losses that are expected to result from all possible default events over the expected lives of the items to which the ECL model applies.

貿易應收賬款之虧損撥備總是按相當於全期預期信貸虧損之金額計量。於報告日期，該等金融資產之預期信貸虧損乃使用基於管理局過往信貸虧損經驗的撥備計量模式作估計，並根據債務人之特定因素及對當前及預計般經濟狀況之評估進行調整。

至於所有其他金融工具，管理局按相當於12個月預期信貸虧損確認虧損撥備，除非金融工具之信貸風險自初始確認以來大幅上升，在該情況下則按相當於全期預期信貸虧損之金額計量虧損撥備。

信貸風險大幅上升

在評估金融工具之信貸風險自初始確認以來有否大幅上升時，管理局會比較於報告日期及於初始確認日期評估之金融工具發生違約之風險。在作出重新評估時，管理局認為，當(i)借款人不大可能在管理局無追索權採取變現抵押(如持有)等行動之情況下向管理局悉數支付其信貸債務；或(ii)金融資產已逾期90天時，即構成違約事件。管理局會考慮合理且具理據支持的定量及定性資料，包括歷史經驗及在無需付出過多成本或努力下即可獲得之前瞻性資料。

具體而言，在評估信貸風險自初始確認以來有否大幅上升時會考慮以下資料：

- 未能按合約到期日支付本金或利息；
- 金融工具外部或內部信貸評級(如有)之實際或預期顯著轉差；
- 債務人經營業績之實際或預期顯著轉差；及
- 科技、市場、經濟或法律環境之現時或預測變動對債務人履行其對管理局責任之能力構成重大不利影響。

Loss allowances for account receivables are always measured at an amount equal to lifetime ECLs. ECLs on these financial assets are estimated using a provision matrix based on the Board's historical credit loss experience, adjusted for factors that are specific to the debtors and an assessment of both the current and forecast general economic conditions at the reporting date.

For all other financial instruments, the Board recognises a loss allowance equal to 12-month ECLs unless there has been a significant increase in credit risk of the financial instrument since initial recognition, in which case the loss allowance is measured at an amount equal to lifetime ECLs.

Significant increases in credit risk

In assessing whether the credit risk of a financial instrument has increased significantly since initial recognition, the Board compares the risk of default occurring on the financial instrument assessed at the reporting date with that assessed at the date of initial recognition. In making this reassessment, the Board considers that a default event occurs when (i) the borrower is unlikely to pay its credit obligations to the Board in full, without recourse by the Board to actions such as realising security (if any is held); or (ii) the financial asset is 90 days past due. The Board considers both quantitative and qualitative information that is reasonable and supportable, including historical experience and forward-looking information that is available without undue cost or effort.

In particular, the following information is taken into account when assessing whether credit risk has increased significantly since initial recognition:

- failure to make payments of principal or interest on their contractually due dates;
- an actual or expected significant deterioration in a financial instrument's external or internal credit rating (if available);
- an actual or expected significant deterioration in the operating results of the debtor; and
- existing or forecast changes in the technological, market, economic or legal environment that have a significant adverse effect on the debtor's ability to meet its obligation to the Board.

取決於金融工具之性質，對信貸風險大幅上升之評估乃按個別基準或共同基準進行。當按共同基準進行評估時，金融工具乃按共同信貸風險特徵(如逾期狀況及信貸風險評級)分組。

管理局於各報告日期重新計量預期信貸虧損，以反映金融工具自初始確認以來之信貸風險變動。預期信貸虧損金額之任何變動乃於損益中確認為減值收益或虧損。管理局就所有金融工具確認減值收益或虧損，並通過虧損撥備賬相應調整該等工具之賬面值。

計算利息收入之基準

按附註2(k)(i)所述方式確認之利息收入基於金融資產之總賬面值計算，除非該金融資產出現信貸減值，在此情況下，利息收入基於金融資產之攤銷成本(即總賬面值減虧損撥備)計算。

於各報告日期，管理局評估金融資產是否出現信貸減值。當發生一項或多項對金融資產估計未來現金流量構成不利影響之事件時，金融資產即出現信貸減值。

金融資產出現信貸減值之證據包括以下可觀察事件：

- 債務人出現重大財務困難；
- 違約行為，如拖欠或未能償還利息或本金；
- 借款人有可能進行破產或其他財務重組；
- 科技、市場、經濟或法律環境之重大變動對債務人產生不利影響；或
- 發行人出現財務困難而導致其證券於活躍市場消失。

撇銷政策

倘並無日後可收回款項的實際前景，則金融資產之賬面總值(部份或全部)將被撇銷。該情況通常指管理局確定債務人概無資產或收入來源以產生足夠現金流量償還應撇銷金額。

Depending on the nature of the financial instruments, the assessment of a significant increase in credit risk is performed on either an individual basis or a collective basis. When the assessment is performed on a collective basis, the financial instruments are grouped based on shared credit risk characteristics, such as past due status and credit risk ratings.

ECLs are remeasured at each reporting date to reflect changes in the financial instrument's credit risk since initial recognition. Any change in the ECL amount is recognised as an impairment gain or loss in profit or loss. The Board recognises an impairment gain or loss for all financial instruments with a corresponding adjustment to their carrying amount through a loss allowance account.

Basis of calculation of interest income

Interest income recognised in accordance with note 2(k)(i) is calculated based on the gross carrying amount of the financial asset unless the financial asset is credit-impaired, in which case interest income is calculated based on the amortised cost (i.e. the gross carrying amount less loss allowance) of the financial asset.

At each reporting date, the Board assesses whether a financial asset is credit-impaired. A financial asset is credit-impaired when one or more events that have a detrimental impact on the estimated future cash flows of the financial asset have occurred.

Evidence that a financial asset is credit-impaired includes the following observable events:

- significant financial difficulties of the debtor;
- a breach of contract, such as a default or delinquency in interest or principal payments;
- it becoming probable that the borrower will enter into bankruptcy or other financial reorganisation;
- significant changes in the technological, market, economic or legal environment that have an adverse effect on the debtor; or
- the disappearance of an active market for a security because of financial difficulties of the issuer.

Write-off policy

The gross carrying amount of a financial asset is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when the Board determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off.

若其後收回先前已撇銷的資產，則於發生的期間內在收支中確認為減值撥回。

b) 自二〇一八年四月一日起適用之政策

於二〇一八年四月一日起，「已產生虧損」模式乃用作計量並非分類為透過損益按公平值處理的金融資產(例如貿易及其他應收款項)之減值虧損。根據「已產生虧損」模式，只會於有客觀減值證據時確認減值虧損。客觀減值證據包括：

- 債務人出現重大財務困難；
- 違約行為，如拖欠或逾期償還利息或本金；
- 借款人可能進行破產或其他財務重組；
- 科技、市場、經濟或法律環境之重大轉變而對債務人產生不利影響；及
- 於股權工具的投資之公平值大幅或長期下跌至低於其成本值。

如任何此等證據存在，任何減值虧損根據下列方法釐定及確認：

- 就按攤銷成本列賬的貿易及其他應收款項及其他即期應收款項及其他金融資產而言，減值虧損按資產賬面值與金融資產的估計未來現金流量兩者之間的差額而計量，如折現的影響屬重大，則會按原訂實際利率將未來現金流量折現計算。當該等金融資產具有類似風險特性(例如逾期情況相若)，且並無個別評估減值時，會集體進行評估。管理局進行減值評估的金融資產的未來現金流，乃根據與整個組別金融資產有類似信貸風險特性的資產之過往損失經驗而計算。

Subsequent recoveries of an asset that was previously written off are recognised as a reversal of impairment in income and expenditure account in the period in which the recovery occurs.

b) Policy applicable prior to 1 April 2018

Prior to 1 April 2018, an "incurred loss" model was used to measure impairment losses on financial assets not classified as at Fair Value through Profit and Loss (FVPL) (e.g. account and other receivables). Under the "incurred loss" model, an impairment loss was recognised only when there was objective evidence of impairment. Objective evidence of impairment included:

- significant financial difficulties of the debtor;
- a breach of contract, such as a default or delinquency in interest or principal payments;
- it becoming probable that the debtor will enter bankruptcy or other financial reorganisation;
- significant changes in the technological, market, economic or legal environment that have an adverse effect on the debtor; and
- a significant or prolonged decline in the fair value of an investment in an equity instrument below its cost.

If any such evidence exists, any impairment loss is determined and recognised as follows:

- For account and other receivables and other financial assets carried at amortised cost, impairment loss was measured as the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the financial asset's original effective interest rate, where the effect of discounting was material. This assessment was made collectively where these financial assets share similar risk characteristics, such as similar past due status, and had not been individually assessed as impaired. Future cash flows for financial assets which were assessed for impairment collectively were based on historical loss experience for assets with credit risk characteristics similar to the collective group.

倘減值虧損的金額於往後期間減少，且該等減幅可客觀地與確認減值虧損後發生的事件聯繫，則會在損益表撥回減值虧損。減值虧損的撥回額不得使資產的賬面值超過該資產於以往年度未曾確認減值虧損下原應釐定的賬面值。

債務人或當按攤銷成本列賬的金融資產之可收回性被視為難以預料但並非甚微，就呆賬作出的減值虧損以備抵賬記錄。倘管理局認為可收回的機會甚微，則視為不可收回金額，會直接從相關資產總賬面值撇銷。倘之前計入撥備賬的款項在其後收回，則有關款項於備抵賬撥回。備抵賬的其他變動及其後收回先前直接撇銷的款項均於損益中確認。

ii) 非金融資產減值

管理局會於各報告期末審核內部及外部資料來源，以識別下列資產是否已出現減值或之前已確認的減值虧損是否已不存在或減少：

- 物業、廠房及設備；及
- 無形資產。

如存在任何有關跡象，則會估計資產的可收回金額。

- 計算可收回金額

資產的可收回金額為公平值減出售成本與使用價值兩者之較高者。於評估使用價值時，估計未來現金流量乃使用除稅前折現率折現至其現值，該折現率反映現時市場對貨幣時間值的評估及該資產特有的風險。倘資產並未能在大致獨立於其他資產的情況下產生現金流入，則會釐定可獨立產生現金流入的最小組別資產(即現金產生單位)的可收回金額。

If in a subsequent period the amount of an impairment loss decreased and the decrease could be linked objectively to an event occurring after the impairment loss was recognised, the impairment loss was reversed through profit or loss. A reversal of an impairment loss was only recognised to the extent that it did not result in the asset's carrying amount exceeding that which would have been determined had no impairment loss been recognised in prior years.

When the recovery of a debtor or other financial assets carried at amortised cost was considered doubtful but not remote, associated impairment losses were recorded using an allowance account. When the Board was satisfied that recovery was remote, the amount considered irrecoverable was written off against the gross carrying amount of those assets directly. Subsequent recoveries of amounts previously charged to the allowance account were reversed against the allowance account. Other changes in the allowance account and subsequent recoveries of amounts previously written off directly were recognised in profit or loss.

ii) Impairment of non-financial assets

Internal and external sources of information are reviewed at the end of each reporting period to identify indications that the following assets may be impaired, an impairment loss previously recognised no longer exists or may have decreased:

- property, plant and equipment; and
- intangible assets.

If any such indication exists, the asset's recoverable amount is estimated.

- Calculation of recoverable amount

The recoverable amount of an asset is the greater of its fair value less costs of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Where an asset does not generate cash inflows largely independent of those from other assets, the recoverable amount is determined for the smallest group of assets that generates cash inflows independently (i.e. a cash-generating unit).

- 確認減值虧損

當資產的賬面值或其所屬的現金產生單位超過其可收回金額，則會在損益中確認減值虧損。就現金產生單位而確認的減值虧損會按比例基準分配以減少該單位(或一組單位)的賬面值。惟資產賬面值不會減少至低於其本身的公平值減出售成本(若能計量)或使用價值(若能釐定)。

- 撥回減值虧損

倘用以釐定可收回金額的估計出現有利變動，則會撥回減值虧損。

撥回的減值虧損僅限於倘過往年度並未確認減值虧損而釐定的資產賬面值。撥回的減值虧損於確認撥回的年度計入收支賬。

g) 應付未付及其他應付款項

應付未付及其他應付款項首次按公平價值入賬，其後則按經攤銷成本列賬，除非貼現之影響屬輕微的情況下，應付未付及其他應付款項則按成本列賬。

h) 現金及現金等值項目

現金及現金等值項目包括銀行及手頭現金、銀行及其他財務機構的活期存款、及短期而流動性極高的投資，這些投資可隨時換算為已知的現金數額及其原始投資期限不超過三個月，所以沒有重大價值轉變的風險。

i) 僱員福利

為員工提供服務相關連的薪金、年終獎金、有薪年假、界定退休計劃及非貨幣性福利已於年內撥備。倘遞延的支付及影響顯著，金額以現值列賬。

按《強制性公積金計劃條例》下的強制性公積金供款已於收支結算表入賬。

- Recognition of impairment losses

An impairment loss is recognised in income and expenditure account if the carrying amount of an asset, or the cash-generating unit to which it belongs, exceeds its recoverable amount. Impairment losses recognised in respect of cash-generating units are allocated to reduce the carrying amount of the assets in the unit (or group of units) on a pro rata basis, except that the carrying amount of an asset will not be reduced below its individual fair value less costs of disposal (if measurable), or value in use (if determinable).

- Reversals of impairment losses

An impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount.

A reversal of an impairment loss is limited to the asset's carrying amount that would have been determined had no impairment loss been recognised in prior years. Reversals of impairment losses are credited to the income and expenditure account in the year in which the reversals are recognised.

g) Accruals and other payables

Accruals and other payables are initially recognised at fair value and subsequently stated at amortised cost unless the effect of discounting would be immaterial, in which case they are stated at cost.

h) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other financial institutions, and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition.

i) Employee benefits

Salaries, annual bonuses, paid annual leave, defined contribution retirement plans and the cost of non-monetary benefits are accrued in the year in which the associated services are rendered by employees. Where payment or settlement is deferred and the effect would be material, these amounts are stated at their present values.

Contributions to the Mandatory Provident Funds as required under the Hong Kong Mandatory Provident Fund Schemes Ordinance are charged to the income and expenditure account when incurred.

j) 撥備及或然負債

當管理局因過去事項須承擔法定責任或推定責任，而履行該責任很可能需要付出經濟利益及有可靠之估計時，確認撥備金額。如果貨幣時間價值重大，撥備會以履行責任預期所需支出之現值列報。

當不大可能需要付出經濟利益，或其數額未能可靠地估計，除非付出經濟利益之可能性極小，否則須披露該責任為或然負債。其存在僅能以一個或數個未來事項之發生或不發生來證實之潛在義務，除非其付出經濟利益之可能性極小，否則亦需披露為或然負債。

k) 收益及其他收入

從管理局日常業務，提供的服務產生的收入，被分類為收益。

當服務已轉移予客戶，按照管理局預期有權獲得的承諾代價金額確認收益，而不包括代第三方收取的金額。收益不包括增值稅或其他銷售稅，並扣除任何貿易折扣。

本管理局之收益及其他收入確認政策之進一步詳情如下：

i) 利息收入

利息收入於使用實際利率法應計時確認。就並無信貸減值的按攤銷成本的金融資產而言，實際利率應用於資產的總面值。就出現信貸減值的金融資產而言，實際利率應用於資產的攤銷成本(如總面值扣減虧損撥備)(附註2(f)(i))。

ii) 僱員補償保險徵款管理局的資源分配

由僱員補償保險徵款管理局收到的資源淨額會根據《僱員補償保險徵款條例》第7條確認為收入。

iii) 政府付款

政府付款的收入會根據《職業性失聰(補償)條例》第7條確認為收入。

iv) 服務費用的收入

服務費用的收入於提供服務時確認為收入。

j) Provisions and contingent liabilities

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

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

k) Revenue and other income

Income is classified by the Board as revenue when it arises from the provision of services in the ordinary course of the Board's business.

Revenue is recognised when service is transferred to the customer at the amount of promised consideration to which the Board is expected to be entitled, excluding those amounts collected on behalf of third parties. Revenue excludes value added tax or other sales taxes and is after deduction of any trade discounts.

Further details of the Board revenue and other income recognition policies are as follow:

i) Interest income

Interest income is recognised as it accrues using the effective interest method. For financial assets measured at amortised cost that are not credit-impaired, the effective interest rate is applied to the gross carrying amount of the asset. For credit-impaired financial assets, the effective interest rate is applied to the amortised cost (i.e. gross carrying amount net of loss allowance) of the asset (see note 2(f)(i)).

ii) Distribution from the Employees' Compensation Insurance Levies Management Board

Net resources received from the Employees' Compensation Insurance Levies Management Board is recognised as revenue in accordance with section 7 of the Employees' Compensation Insurance Levies Ordinance.

iii) Government payments

Revenue from government payments is recognised in accordance with section 7 of the Occupational Deafness (Compensation) Ordinance.

iv) Service fee income

Service fee income is recognised when the services are rendered.

3. 應用新訂及經修訂香港財務報告準則

香港會計師公會已頒佈於管理局本會計期間首次生效的多項新訂及經修訂之香港財務報告準則。其中與管理局財務報表相關之準則變動如下：

香港財務報告準則第9號	金融工具
香港財務報告準則第15號	來自客戶合約之收益
香港(國際財務報告詮釋委員會) - 詮釋第22號	外幣交易及預付代價

管理局並無應用任何於本會計期間尚未生效的任何新訂準則或詮釋。

香港財務報告準則第9號「金融工具」

香港財務報告準則第9號取代香港會計準則第39號，*金融工具：確認及計量*。此準則載列確認及計量金融資產、金融負債及買賣非金融項目的若干合約之規定。

管理局根據過渡規定對於二〇一八年四月一日已存在的項目追溯應用香港財務報告準則第9號。首次應用此準則對管理局於二〇一八年四月一日之財務狀況並無重大影響。可比較資料將繼續根據香港會計準則第39號列報。

a) 金融資產及金融負債的分類

有關管理局根據香港財務報告準則第9號分類及計量金融資產以及確認相關收益及虧損的方法之解釋，請參閱附註2(g)及(h)各自所述的會計政策。

所有金融負債之計量類別維持不變。於二〇一八年四月一日所有金融負債的賬面值並無因首次應用香港財務報告準則第9號而被影響。

於二〇一八年四月一日，管理局並無指定或取消指定任何透過損益按公平值處理的金融資產或金融負債。

b) 信貸虧損

香港財務報告準則第9號以「預期信貸虧損」模式取代香港會計準則第39號的「已產生虧損」模式。預期信貸虧損模式規定須持續計量與金融資產有關的信貸風險，故預期信貸虧損的確認時間較根據香港會計準則第39號「已產生虧損」會計模式的確認時間為早。

3. Application of New and Revised Hong Kong Financial Reporting Standards ("HKFRSs")

The HKICPA has issued a number of new HKFRSs and amendments to HKFRSs that are first effective for the current accounting period of the Board. Of these, the following developments are relevant to the Board's financial statements:

HKFRS 9	Financial Instruments
HKFRS 15	Revenue from Contracts with Customers
HK(IFRIC) - Int 22	Foreign Currency Transactions and Advance Consideration

The Board has not applied any new standard or interpretation that is not yet effective for the current accounting period.

HKFRS 9 "Financial Instruments"

HKFRS 9 replaces HKAS 39, *Financial instruments: recognition and measurement*. It sets out the requirements for recognising and measuring financial assets, financial liabilities and some contracts to buy or sell non-financial items.

The Board has applied HKFRS 9 retrospectively to items that existed at 1 April 2018 in accordance with the transition requirements. There is no significant impact on the Board's financial position upon initial application at 1 April 2018. Comparative information continues to be reported under HKAS 39.

a) Classification of financial assets and financial liabilities

For an explanation of how the Board classifies and measures financial assets and recognises related gains and losses under HKFRS 9, see respective accounting policy notes in notes 2(g) and (h).

The measurement categories for all financial liabilities remain the same. The carrying amounts for all financial liabilities at 1 April 2018 have not been impacted by the initial application of HKFRS 9.

The Board did not designate or de-designate any financial asset or financial liability at FVPL at 1 April 2018.

b) Credit losses

HKFRS 9 replaces the "incurred loss" model in HKAS 39 with the "expected credit loss" ("ECL") model. The ECL model requires an ongoing measurement of credit risk associated with a financial asset and therefore recognises ECLs earlier than under the "incurred loss" accounting model in HKAS 39.

管理局對以下項目應用新的預期信貸虧損模式：

- 按攤銷成本計量的金融資產(包括現金及現金等價物)。

香港財務報告準則第9號的應用並無針對管理局之保留盈餘的重大額外信貸虧損撥備。

有關管理局的信貸虧損會計處理的會計政策之進一步詳情，請參閱附註2(f)。

c) 過渡

管理局已追溯應用採納香港財務報告準則第9號所導致的會計政策變動，惟下文所述者除外：

- 有關比較期間的資料並無重列。採納香港財務報告準則第9號所引致金融資產之賬面值差額於二〇一八年四月一日在保留盈餘中確認。因此，就二〇一八年呈列的資料繼續根據香港會計準則第39號呈報，故與本期間資料或不可作比較。
- 於二〇一八年四月一日(管理局首次應用香港財務報告準則第9號的日期)存在的事實及情況而釐定的業務模式內持有的金融資產。
- 於首次應用日期，倘對某項金融工具的信貸風險是否自初始確認以來曾大幅增加所作的評估涉及過多成本或人力，則就該金融工具確認永久預期信貸虧損。

香港財務報告準則第15號「來自客戶合約之收益」

香港財務報告準則第15號建立確認來自與客戶訂立之合約的收益及若干成本的全面框架。香港財務報告準則第15號取代香港會計準則第18號，*收益*，涵蓋銷售貨物及提供服務所產生之收益，及香港會計準則第11號，*建造合約* (訂明建造合約之會計處理方法)。

香港財務報告準則第15號亦引入額外量化及質化之披露規定，相關規定旨在令財務報表使用者可了解來自與客戶訂立之合約的性質、金額、時間以及收益及現金流量之不確定性。

The Board applies the new ECL model:

- financial assets measured at amortised cost (including cash and cash equivalents).

The application of HKFRS 9 has not resulted in material additional loss allowance against the Board's retained surplus.

For further details on the Board's accounting policy for accounting for credit losses, see note 2(f).

c) Transition

Changes in accounting policies resulting from the adoption of HKFRS 9 have been applied retrospectively, except as described below:

- Information relating to comparative periods has not been restated. Differences in the carrying amounts of financial assets resulting from the adoption of HKFRS 9 are recognised in retained surplus as at 1 April 2018. Accordingly, the information presented for 2018 continues to be reported under HKAS 39 and thus may not be comparable with the current period.
- The determination of the business model within which a financial asset is held has been made on the basis of the facts and circumstances that existed at 1 April 2018 (the date of initial application of HKFRS 9 by the Board).
- If, at the date of initial application, the assessment of whether there has been a significant increase in credit risk since initial recognition would have involved undue cost or effort, a lifetime ECL has been recognised for that financial instrument.

HKFRS 15 "Revenue from contracts with customers"

HKFRS 15 establishes a comprehensive framework for recognising revenue and some costs from contracts with customers. HKFRS 15 replaces HKAS 18, *Revenue*, which covered revenue arising from sale of goods and rendering of services, and HKAS 11, *Construction contracts*, which specified the accounting for construction contracts.

HKFRS 15 also introduces additional qualitative and quantitative disclosure requirements which aim to enable users of the financial statements to understand the nature, amount, timing and uncertainty of revenue and cash flows arising from contracts with customers.

首次應用此準則對管理局於二〇一八年四月一日之財務狀況並無重大影響。根據香港會計準則第18號比較資料繼續列報。按香港財務報告準則第15號所允許，管理局僅就二〇一八年四月一日前尚未完成的合約應用新規定。

有關對過往會計政策作出變動之性質及影響之進一步詳情載列如下：

a) 確認收益之時間性

過往，提供服務所產生之收益隨時間確認。根據香港財務報告準則第15號，收益於客戶取得合約所承諾服務之控制權時確認，即可能在單一時間點或隨時間確認。香港財務報告準則第15號界定以下三種情況對承諾服務之控制權被視為隨時間轉移之情況：

- 當實體履約時，客戶隨即同時接收及享用實體履約所提供的利益；
- 當實體之履約行為創建或改良一項資產(如在工程進行中)，而該資產於被創建或改良時受客戶的控制；及
- 當實體履約時並不是創建一項可供實體作其他用途之資產，而實體可就目前已完成之履約行為擁有可強制執行的收款權利。

倘合約條款及實體之業務並不屬於上述任何3種情況，則根據香港財務報告準則第15號，實體可在單一時間點(即於控制權轉移時)就銷售該服務確認收益。轉移風險及擁有權的回報僅為釐定控制權何時轉移的其中一項考慮指標。

b) 重大融資部份

香港財務報告準則第15號要求實體於合約包含重大融資成份時就貨幣時間價值調整交易價格，無論收取客戶付款是否會較收益確認大幅提前或大幅延期。

以往，管理局只會於付款大幅延期時才應用該政策，而這在管理局與交易對方的安排中並不常見。當付款提前時，管理局並無應用該政策。

There is no significant impact on the Board's financial position upon initial application at 1 April 2018. Comparative information continues to be reported under HKAS 18. As allowed by HKFRS 15, the Board has applied the new requirements only to contracts that were not completed before 1 April 2018.

Further details of the nature and effect of the changes on previous accounting policies are set out below:

a) Timing of revenue recognition

Previously, revenue arising from provision of services was recognised over time. Under HKFRS 15, revenue is recognised when the customer obtains control of the promised service in the contract. This may be at a single point in time or over time. HKFRS 15 identifies the following three situations in which control of the promised service is regarded as being transferred over time:

- when the customer simultaneously receives and consumes the benefits provided by the entity's performance, as the entity performs;
- when the entity's performance creates or enhances an asset (for example work in progress) that the customer controls as the asset is created or enhanced; and
- when the entity's performance does not create an asset with an alternative use to the entity and the entity has an enforceable right to payment for performance completed to date.

If the contract terms and the entity's activities do not fall into any of these 3 situations, then under HKFRS 15 the entity recognises revenue for service at a single point in time, being when control has passed. Transfer of risks and rewards of ownership is only one of the indicators that is considered in determining when the transfer of control occurs.

b) Significant financing component

HKFRS 15 requires an entity to adjust the transaction price for the time value of money when a contract contains a significant financing component, regardless of whether the payments from customers are received significantly in advance of revenue recognition or significantly deferred.

Previously, the Board only applied such a policy when payments were significantly deferred, which was not common in the Board's arrangements with its counterparties. The Board did not apply such a policy when payments were received in advance.

c) 合約資產及負債之呈列

根據香港財務報告準則第15號，應收款項僅於管理局擁有無條件收取代價的權利時確認。倘管理局於擁有就合約內承諾提供的服務無條件收取代價的權利前確認相關收益(附註2(k))，則收取代價的權利予以分類為合約資產。同樣地，於管理局確認相關收益前，客戶已向管理局支付代價，或合約要求支付代價及款項已到期，則應確認為合約負債，而非應付款項。就與交易對方簽訂一份單一合約而言，應以合約資產淨額或合約負債淨額呈列。倘有多份合約，不相關合約的合約資產與合約負債並不以淨額基準呈列。

香港(國際財務報告詮釋委員會)第22號 「外幣交易及預付代價」

此詮釋為釐定「交易日期」提供指引，以確定實體以外幣收取或支付預付款之交易中，初始確認所產生之相關資產、費用或收入(或其中一部份)時所使用之匯率。

該詮釋釐清「交易日期」是指支付或收取預付款所產生之非貨幣資產或負債之初始確認日期。倘在確認相關項目前有多筆支付或預先收取之款項，則應以此方式釐定每筆款項支付或收取之交易日期。採納香港(國際財務報告詮釋委員會)第22號並無對管理局之財務狀況及財務業績造成任何重大影響。

4. 僱員補償保險徵款管理局分配的款項

根據《僱員補償保險徵款條例》第7條規定，僱員補償保險徵款管理局須按季度及比率分配其資源淨額予職業性失聰補償管理局。僱員補償保險徵款管理局的收入主要包括僱員補償保險保費的徵款。

截至二〇一九年及二〇一八年三月三十一日止年度的資源淨額比率，職業性失聰補償管理局可獲分配之僱員補償保險徵款管理局資源淨額比率為7/58。

於二〇一〇年七月一日起及現時的僱員補償保險保費徵款率為5.8%。

5. 政府付款

根據《職業性失聰(補償)條例》第7條規定，政府須就政府所僱用的僱員付款予管理局。

c) Presentation of contract assets and liabilities

Under HKFRS 15, a receivable is recognised only if the Board has an unconditional right to consideration. If the Board recognises the related revenue (see note 2(k)) before being unconditionally entitled to the consideration for the promised services in the contract, then the entitlement to consideration is classified as a contract asset. Similarly, a contract liability, rather than a payable, is recognised when a customer pays consideration, or is contractually required to pay consideration and the amount is already due, before the Board recognises the related revenue. For a single contract with the counterparty, either a net contract asset or a net contract liability is presented. For multiple contracts, contract assets and contract liabilities of unrelated contracts are not presented on a net basis.

HK(IFRIC) 22 "Foreign currency transactions and advance consideration"

This interpretation provides guidance on determining "the date of the transaction" for the purpose of determining the exchange rate to use on initial recognition of the related asset, expense or income (or part of it) arising from a transaction in which an entity receives or pays advance consideration in a foreign currency.

The interpretation clarifies that "the date of the transaction" is the date on initial recognition of the non-monetary asset or liability arising from the payment or receipt of advance consideration. If there are multiple payments or receipts in advance of recognising the related item, the date of the transaction for each payment or receipt should be determined in this way. The adoption of HK(IFRIC) 22 does not have any material impact on the financial position and the financial result of the Board.

4. Distribution From Employees' Compensation Insurance Levies Management Board

In accordance with Section 7 of the Employees' Compensation Insurance Levies Ordinance, the Employees' Compensation Insurance Levies Management Board shall distribute a proportion of its net resources to the Occupational Deafness Compensation Board on a quarterly basis. The resources of the Employees' Compensation Insurance Levies Management Board mainly consist of a levy imposed on all employees' compensation insurance premiums.

The proportion of the net resources of the Employees' Compensation Insurance Levies Management Board to be distributed to the Occupational Deafness Compensation Board for the years ended 31 March 2018 and 2019 was 7/58.

The present rate of levy on employees' compensation insurance premiums is 5.8% on or after 1 July 2010.

5. Government Payments

In accordance with Section 7 of the Occupational Deafness (Compensation) Ordinance, the Government has to make payment in respect of the employees engaged in the civil service to the Board.

6. 職業性失聰補償

根據《職業性失聰(補償)條例》第14(1)條規定，如罹患噪音所致的失聰人士能令管理局信納其符合第14(2)條指明的條件，他／她有權獲得補償。此外，第14A(1)條規定，在某人就根據第15條提出的申請獲判給補償後，如管理局信納該人符合第14A(2)條指明的條件，則該人有權就因罹患噪音所致的失聰而引致的進一步永久喪失工作能力，獲得再次補償。『噪音所致的失聰』的定義列明在條例第2條中。條例的附表5列明怎樣計算補償金額。

7. 關於聽力輔助器具的資助費用

根據《職業性失聰(補償)條例》第27B條的規定，任何人如符合第27B(1)條指明的條件，他／她可向管理局申請付還他／她在與其噪音所致的失聰有關連的情況下，在取得、裝配、修理或保養聽力輔助器具方面合理地招致的開支，或要求管理局直接向有關器具提供者支付該等開支。『聽力輔助器具』的定義列明在條例的附表6中。根據條例附表7的規定，於二〇一七年四月一日或以後每一申請者最高可獲付還或直接支付的累計開支為57,110港元。

截至二〇一九年三月三十一日止，未使用的聽力輔助器具資助計劃金額約為196,300,000港元(2018: 186,025,000港元)。

8. 行政費用

	附註 Note	2019 港元 HK\$	2018 港元 HK\$
核數師酬金	AUDITOR'S REMUNERATION:		
- 審計服務	- Audit services	58,500	50,000
- 其他服務	- Other services	5,050	5,620
折舊	DEPRECIATION	9	1,111,983
攤銷	AMORTISATION	10	106,342
一般行政費用	GENERAL ADMINISTRATIVE EXPENSES		676,596
員工成本	STAFF COSTS		
- 薪金及其他福利	- Salaries and other benefits	9,468,408	9,037,691
- 退休福利計劃供款	- Retirement benefit	679,549	656,272
		12,106,428	11,697,112

6. Occupational Deafness Compensation

In accordance with Section 14(1) of the Occupational Deafness (Compensation) Ordinance, a person who suffers noise-induced deafness is entitled to compensation if he/she satisfies the Board that he/she fulfils the conditions specified in Section 14(2). Moreover, Section 14A(1) provides that after a person has been awarded compensation on an application under Section 15, the person is entitled to further compensation for any additional permanent incapacity resulting from noise-induced deafness suffered if the Board is satisfied that the person fulfils the conditions specified in Section 14A(2). The term "noise-induced deafness" is defined in Section 2 of the Ordinance. Schedule 5 of the Ordinance sets out how the amount of compensation is to be determined.

7. Hearing Assistive Devices' Financial Assistance Expenses

In accordance with Section 27B of the Occupational Deafness (Compensation) Ordinance, a person who fulfils the conditions specified in Section 27B(1) may apply to the Board for reimbursement of expenses he or she has reasonably incurred in the acquisition, fitting, repair or maintenance of a hearing assistive device in connection with his or her noise-induced deafness, or for payment by the Board directly to the device provider of such expenses he or she may reasonably incur. The term "hearing assistive device" is defined in Schedule 6 of the Ordinance. According to Schedule 7 of the Ordinance, the aggregate amount of reimbursement and direct payment of expenses shall not exceed HK\$57,110 per claimant on and after 1 April 2017.

Until 31 March 2019, the unused amount granted for the Hearing Assistive Devices' Financial Assistance Scheme was approximately HK\$196,300,000 (2018: HK\$186,025,000).

8. Administrative Expenses

9. 物業、廠房及設備

9. Property, Plant and Equipment

		租賃土地及物業 Leasehold land and buildings (港元 HK\$)	電腦及影音設備 IT and AV equipment (港元 HK\$)	復康服務設備 Rehabilitation service equipment (港元 HK\$)	傢俬及裝置 Furniture and fixtures (港元 HK\$)	總計 Total (港元 HK\$)
成本	COST					
於二〇一七年四月一日	At 1 April 2017	51,610,839	60,950	-	-	51,671,789
添增	Additions	-	85,876	44,596	6,660	137,132
於二〇一八年三月三十一日 及二〇一八年四月一日	At 31 March 2018 and 1 April 2018	51,610,839	146,826	44,596	6,660	51,808,921
添增	Additions	-	41,880	2,000	-	43,880
於二〇一九年三月三十一日	At 31 March 2019	51,610,839	188,706	46,596	6,660	51,852,801
累計折舊	ACCUMULATED DEPRECIATION					
於二〇一七年四月一日	At 1 April 2017	2,064,434	20,316	-	-	2,084,750
年內支出	Charge for the year	1,032,217	48,942	14,865	1,332	1,097,356
於二〇一八年三月三十一日 及二〇一八年四月一日	At 31 March 2018 and 1 April 2018	3,096,651	69,258	14,865	1,332	3,182,106
年內支出	Charge for the year	1,032,217	62,902	15,532	1,332	1,111,983
於二〇一九年三月三十一日	At 31 March 2019	4,128,868	132,160	30,397	2,664	4,294,089
賬面值	CARRYING AMOUNTS					
於二〇一九年三月三十一日	At 31 March 2019	47,481,971	56,546	16,199	3,996	47,558,712
於二〇一八年三月三十一日	At 31 March 2018	48,514,188	77,568	29,731	5,328	48,626,815

10. 無形資產

10. Intangible Assets

		港元 HK\$
成本	COST	
於二〇一七年四月一日	At 1 April 2017	29,025
添增	Additions	<u>160,000</u>
於二〇一八年三月三十一日及二〇一八年四月一日	At 31 March 2018 and 1 April 2018	189,025
添增	Additions	<u>130,000</u>
於二〇一九年三月三十一日	At 31 March 2019	<u>319,025</u>
累計攤銷	ACCUMULATED AMORTISATION	
於二〇一七年四月一日	At 1 April 2017	9,675
年內支出	Charge for the year	<u>63,008</u>
於二〇一八年三月三十一日及二〇一八年四月一日	At 31 March 2018 and 1 April 2018	72,683
年內支出	Charge for the year	<u>106,342</u>
於二〇一九年三月三十一日	At 31 March 2019	<u>179,025</u>
賬面值	CARRYING AMOUNTS	
於二〇一九年三月三十一日	At 31 March 2019	<u>140,000</u>
於二〇一八年三月三十一日	At 31 March 2018	<u>116,342</u>

本年度之攤銷費用已包括在收支結算之「行政費用」中。
The amortisation charge for the year is included in "administrative expenses" in the income and expenditure account.

11. 營業租約的承擔

11. Operating Lease Commitments

於二〇一九年三月三十一日，根據不可撤回經營租約的未來最低租賃款總額如下：

As at 31 March 2019, the total future minimum lease payments under non-cancellable operating leases are payable as follows:

		2019 港元 HK\$	2018 港元 HK\$
一年內	Within one year	72,000	23,200
一年後但五年內	After one year but within 5 years	<u>24,000</u>	-
		<u>96,000</u>	<u>23,200</u>

管理局根據經營租賃安排租用該土地及物業。辦公室的租約年期經協商為兩年。該等租賃並不包括或然租金。
The Board leases land and buildings under an operating lease arrangement. The leases typically run for an initial period of two years. None of the leases includes contingent rental.

12. 稅項

管理局根據《稅務條例》第88條而獲得豁免稅項。

12. Taxation

The Board has been granted exemption from taxation under Section 88 of the Inland Revenue Ordinance.

13. 財務風險管理及金融工具的公平值

管理局的財務風險主要來自其金融工具。金融工具包括定期存款、應收利息、現金及現金等值項目及應付支出。金融風險的主要成分是信貸風險及利率風險：

a) 信貸風險

流動資金的信貸風險有限，基於交易對手為獲國際信貸評級機構評為良好信貸評級之金融機構。

b) 利率風險

管理局面對利率變化的市場風險主要有關銀行結餘及定期存款。利息收入於發生時在收支結算表中記賬。

管理局所監察的利率情況載於下文第(i)節。

i) 利率概述

		2019 港元 HK\$	2018 港元 HK\$
定期存款	Time deposits	583,200,000	590,900,000
現金及現金等值項目	Cash and cash equivalents	<u>1,360,861</u>	<u>808,218</u>
		<u>584,560,861</u>	<u>591,708,218</u>
實際利率	Effective interest rate	0.001% - 2.45%	0.001% - 1.83%

13. Financial Risk Management and Fair Values of Financial Instruments

The Board is exposed to financial risk through its financial instruments. Financial instruments consist of time deposits, interest receivable, cash and cash equivalents and accrued expenses. The most important components of this financial risk are credit risk and interest rate risk.

a) Credit risk

The credit risk on liquid funds is limited because the counterparties are banks with high credit ratings assigned by international credit-rating agencies.

b) Interest rate risk

The Board's exposure to market risk for changes in interest rates relates primarily to the bank balances and time deposits. Interest income is charged to income and expenditure account as incurred.

The Board's interest rate profile as monitored is set out in (i) below.

i) Interest rate profile

ii) 敏感度分析

於二〇一九年三月三十一日，估計倘若利率增加／減少20基點，所有其他變項保持不變，則管理局的本年度盈餘及累積盈餘會增加／減少1,169,122港元(2018：1,183,416港元)。

上述敏感度分析乃假設利率變動於結算日發生。分析乃基於金融工具餘額於報告期末維持一整年的設定。向主要管理層內部報告及代表管理層評估合理可能的利率變化時，會應用增加／減少20基點。二〇一八年亦以相同基點及基準進行分析。

c) 公平價值估計

管理局的所有金融工具與其公平值接近。

14. 資本管理

管理局的資本包含於資產負債表所示的保留盈餘。

管理局管理資本的主要目的為確保管理局有能力持續經營及在可預見未來償還到期負債。

管理局會定期審閱其資本結構及根據管理局的資本管理慣例去管理。

15. 會計估計及判斷

估計不確定性的來源

於應用附註2所述之管理局會計政策時，管理層已就未來情況作出若干主要假設，而下文載述於報告期末估計尚存在不明朗因素之其他主要來源，有關來源可能存在導致資產與負債賬面值於下一個財政年度須作出重大調整之重大風險，討論如下：

ii) Sensitivity analysis

As at 31 March 2019, it is estimated that a general increase/decrease of 20 basis points in interest rates, with all other variables held constant, would increase/decrease the Board's surplus for the year and accumulated surplus by approximately HK\$1,169,122 (2018: HK\$1,183,416).

The sensitivity analyses above have been determined based on the exposure to interest rates at the end of the reporting period. The analysis is prepared assuming the financial instruments outstanding at the end of the reporting period were outstanding for the whole year. A 20 basis points increase or decrease in interest rates is used when reporting interest rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in interest rates. The analysis is performed on the same basis for 2018.

c) Fair value

All financial instruments are carried at amounts approximate their fair values.

14. Capital Management

Capital of the Board comprises accumulated surplus as shown in the statement of financial position.

The Board's primary objectives when managing capital are to safeguard the Board's ability to continue as a going concern and to enable the Board to meet its liabilities as they fall due for the foreseeable future.

The Board's capital structure is regularly reviewed and managed with due regard to the capital management practices of the Board.

15. Accounting Estimates and Judgements

Key sources of estimation uncertainty

In the process of applying the Board's accounting policies which are described in note 2, management has made certain key assumptions concerning the future, and other key sources of estimated uncertainty at the end of the reporting period, that may have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, as discussed below.

i) 資產減值

管理局在財政年度完結時已對資產作出評估，是否有需要對其作出減值。當資產賬面值有跡象顯示未必可收回時，須進行減值測試。當資產或現金產生單位的賬面值超過其可收回金額，而收回金額是指其公允值減出售成本及其使用價值的較高者，減值即出現。計算公允值減出售成本是基於在公平交易的同類資產而具約束力的買賣交易可提供的資料或可觀察市場價格減增加出售資產的成本。進行使用價值計算時，管理層必須估計該資產或現金產生單位的預期日後現金流量，並選擇合適的貼現率計算該等現金流量的現值。

16. 截至二〇一九年三月三十一日止年度已頒佈但尚未生效的經修訂、新準則及詮釋的潛在影響

直至本財務報表日期，香港會計師公會已頒佈若干截至二〇一九年三月三十一日止年度尚未生效及被管理局於財務報告中未有採納的修訂，新訂準則及詮釋。

管理局正在評估該等新訂及經修訂的香港財務報告準則於初步採用期間預期將產生的影響。到目前為止，管理局得出的結論是其採納對財務報表很少機會產生重大影響。

i) Impairment of assets

The Board assesses whether there are any indicators of impairment for all assets at the end of each reporting period. Assets are tested for impairment when there are indicators that the carrying amounts may not be recoverable. An impairment exists when the carrying value of an asset or a cash generating unit exceeds its recoverable amount, which is the greater of its fair value less costs of disposal and its value in use. The calculation of the fair value less costs of disposal is based on available data from binding sales transactions in an arm's length transaction of similar assets or observable market prices less incremental costs for disposing of the asset. When value in use calculations are undertaken, management must estimate the expected future cash flows from the asset or cash generating unit and choose a suitable discount rate in order to calculate the present value of those cash flows.

16. Possible Impact of New Standards, Amendments and Interpretations Issued but not yet Effective, for the Year Ended 31 March 2019

Up to the date of issue of these financial statements, the HKICPA has issued a few amendments and new standards which are not yet effective for the year ended 31 March 2019 and which have not been adopted in these financial statements.

The Board is in the process of making an assessment of what the impact of these new and revised HKFRSs is expected to be in the period of initial application. So far the Board has concluded that the adoption of them is unlikely to have a significant impact on the financial statements.

職業性失聰補償計劃的規定及補償計算方法

Requirements and Compensation Calculation Methods under the Occupational Deafness Compensation Scheme

職聽是香港最常見的職業病之一，其成因是由於工作關係長期暴露於高噪音之下，而導致內耳的神經細胞受到損害。當這些神經細胞被損害或破壞後便不能復原，因此造成的聽力損害是永久性和不能治愈的。

職業性失聰補償計劃向那些因受僱從事指定高噪音工作而罹患噪音所致的聽力損失的僱員提供補償，申請人須符合《條例》中有關職業及失聰方面的規定，才符合資格獲得補償。

OD is one of the most common occupational diseases detected in Hong Kong. It is caused by prolonged exposure to high level of noise at work, which results in the damage of the nerve cells of the inner ear. Once damaged or destroyed, these nerve cells will not recover. The resulting hearing impairment will be permanent and cannot be cured.

The Occupational Deafness Compensation Scheme provides for the payment of compensation to those employees who suffer from noise-induced hearing loss due to employment in specified noisy occupations. Applicants have to fulfil both the occupational and hearing loss requirements as stipulated by the Ordinance in order to be entitled to receiving compensation.

職業規定 Occupational Requirements

在職業規定方面，申請人須曾在香港受僱從事指定的高噪音工作合計最少10年，或從事其中4類特別高噪音工作合共最少5年。指定的高噪音工作是指那些由《條例》所指定涉及高噪音生產程序或使用高噪音機器的工作。現時《條例》共指定了29類高噪音工作，這些指定的高噪音工作表列於後頁的附註內。

To meet the occupational requirements, an applicant should have at least 10 years of employment in aggregate in any of the specified noisy occupations in Hong Kong or at least 5 years of employment in the case of 4 occupations that are particularly noisy. Specified noisy occupations refer to those occupations that are specified under the Ordinance, involving either noisy production processes or the use of noisy machinery. At present, 29 noisy occupations are specified, a full list of which is provided in the notes overleaf.



此外，申請人在向管理局申請補償前的12個月內，須曾按連續性合約²在香港受僱從事指定的高噪音工作。

Moreover, an applicant has to be employed under a continuous contract of employment² in any specified noisy occupations in Hong Kong within the 12 months before making an application for compensation.

² 假如一名申請人曾連續受僱於同一僱主4星期或以上，而每星期均工作18小時或以上，則他/她將被視為按連續性合約受僱。

An applicant is regarded as having been employed under a continuous contract of employment if he/she has been employed continuously by the same employer for 4 or more weeks and has worked for 18 hours or more in each of such weeks.

附註：《職業性失聰(補償)條例》下指定的高噪音工作

Notes: Noisy Occupations Specified under the Occupational Deafness (Compensation) Ordinance

根據《職業性失聰(補償)條例》附表3，有以下情況的工作，即為高噪音工作。其中第3、10、11及25類為特別高噪音工作，申請人受僱滿5年便可申請補償。

According to Schedule 3 of the Occupational Deafness (Compensation) Ordinance, a noisy occupation is one of the following noisy types. For the particularly noisy types 3, 10, 11 and 25, workers with a minimum of 5 years of employment can apply for compensation.

1. 對金屬或金屬坯段或鋼錠使用機動研磨工具，或在該等工具使用時，完全或主要在該等工具的緊鄰範圍內工作；
the use of power-driven grinding tools on metal or on billets of metal or blooms, or work wholly or mainly in the immediate vicinity of those tools whilst they are being so used;
2. 對金屬或金屬坯段或鋼錠使用機動衝擊工具，或在該等工具使用時，完全或主要在該等工具的緊鄰範圍內工作；
the use of power-driven percussive tools on metal or on billets of metal or blooms, or work wholly or mainly in the immediate vicinity of those tools whilst they are being so used;
3. 對石塊、混凝土或大理石使用機動研磨、開鑿、切割或衝擊工具，或在該等工具使用時，完全或主要在該等工具的緊鄰範圍內工作；
the use of power-driven grinding, chiselling, cutting or percussive tools on rocks, concrete or marble, or work wholly or mainly in the immediate vicinity of those tools whilst they are being so used;
4. 完全或主要在使用不可拆模或可拆模或吊錘以鍛造(包括熱衝壓)金屬的設備(不包括機動壓力機)的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of plant (excluding power press plant) engaged in the forging (including drop stamping) of metal by means of closed or open dies or drop hammers;
5. 在紡織製造業工作，而且工作完全在或主要在使用紡織人造或天然(包括礦物)纖維或高速假捻纖維的機器的房間或小屋內進行；
work in textile manufacturing where the work is undertaken wholly or mainly in rooms or sheds in which there are machines engaged in weaving man-made or natural (including mineral) fibres or in the high speed false twisting of fibres;
6. 使用切割或清潔金屬釘或螺釘或使之成形的機器，或完全或主要在該等機器的緊鄰範圍內工作；
the use of, or work wholly or mainly in the immediate vicinity of, machines engaged in cutting, shaping or cleaning metal nails or screws;
7. 使用等離子噴槍噴鍍金屬，或完全或主要在該等離子噴槍的緊鄰範圍內工作；
the use of, or work wholly or mainly in the immediate vicinity of, plasma spray guns engaged in the deposition of metal;
8. 使用以下機器或完全或主要在以下機器的緊鄰範圍內工作：多刀具切模機、刨床機、自動或半自動車床、多層橫切機、自動成形機、雙端頭開榫機、立式打線床(包括高速鑽板機)、屈曲邊緣機、圓鋸及鋸片闊度不少於75毫米的運鋸機；
the use of, or work wholly or mainly in the immediate vicinity of, any of the following machines: multi-cutter moulding machines, planing machines, automatic or semi-automatic lathes, multiple cross-cut machines, automatic shaping machines, double-end tenoning machines, vertical spindle moulding machines (including high-speed routing machines), edge banding machines, bandsawing machines with a blade width of not less than 75 mm and circular sawing machines;
9. 使用鏈鋸；
the use of chain saws;
10. 在建築工地內使用撞擊式打樁或板樁的機器，或完全或主要在該等機器的緊鄰範圍內工作；
the use of, or work wholly or mainly in the immediate vicinity of, machines engaged in percussive pile or metal plank driving on construction sites;
11. 完全或主要在噴砂打磨作業的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of abrasive blasting operations;
12. 使用研磨玻璃的機器，或完全或主要在該等機器的緊鄰範圍內工作；
the use of, or work wholly or mainly in the immediate vicinity of, machines engaged in grinding of glass;

13. 完全或主要在壓碎或篩選石塊或碎石料的機器的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of machines engaged in crushing or screening of rocks or stone aggregate;
14. 使用壓碎塑料的機器，或完全或主要在該等機器的緊鄰範圍內工作；
the use of, or work wholly or mainly in the immediate vicinity of, machines engaged in granulating of plastic materials;
15. 完全或主要在被用於清理船舶外殼的機器或手提工具的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of machines or hand tools engaged in descaling of ships;
16. 完全或主要在內燃機、渦輪機、加壓燃料爐頭或噴射引擎的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of internal combustion engines or turbines or pressurised fuel burners or jet engines;
17. 完全或主要在車身修理或用人手錘鍊製作金屬製品的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of car body repair, or of making metal articles by manual hammering;
18. 使用擠出塑料的機器，或完全或主要在該等機器的緊鄰範圍內工作；
the use of, or work wholly or mainly in the immediate vicinity of, machines engaged in extruding of plastic materials;
19. 使用瓦通紙機器，或在該等機器使用時，完全或主要在該等機器的緊鄰範圍內工作；
the use of paper corrugating machines, or work wholly or mainly in the immediate vicinity of those machines whilst they are being so used;
20. 完全或主要在涉及使用有壓縮蒸汽的機器的情況下漂染布匹的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of bleaching and dyeing of fabric involving machines using pressurised steam;
21. 完全或主要在入玻璃瓶作業線的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of glass-bottling lines;
22. 完全或主要在入金屬罐作業線的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of metal-can bottling lines;
23. 使用紙張摺疊機，或在該等機器使用時，完全或主要在該等機器的緊鄰範圍內工作；
the use of paper folding machines, or work wholly or mainly in the immediate vicinity of those machines whilst they are being so used;
24. 使用高速捲筒紙柯式印刷機，或在該等機器使用時，完全或主要在該等機器的緊鄰範圍內工作；
the use of high speed web-fed offset printing machines, or work wholly or mainly in the immediate vicinity of those machines whilst they are being so used;
25. 完全或主要在槍擊操作的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of gun-firing operation;
26. 完全或主要在電昏豬隻以供屠宰的工序所在地方的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of a place where the electric stunning of pigs for the purpose of slaughter takes place;
27. 在根據《賭博條例》(第148章)第22(1)(b)條獲發牌照的麻將館內搓麻將並以此作為主要職責；
playing mahjong (as the major duty) inside a mahjong parlour licensed under section 22(1)(b) of the Gambling Ordinance (Cap. 148);
28. 在的士高的舞池的緊鄰範圍內配製或端送飲品並以此作為主要職責；或
preparing or serving drinks (as the main duty) in the immediate vicinity of the dancing area of a discotheque; or
29. 在的士高內控制或操作重播和廣播預錄音樂的系統。
controlling or operating a system for playing back and broadcasting recorded music in a discotheque.

失聰規定 Hearing Loss Requirements

在《條例》下，如申請人經聽力測量法在1、2及3千赫頻率量度得的平均神經性聽力損失，符合以下規定便會被裁定為患有職聽：

- (甲) **雙耳聽力損失** - 雙耳的神經性聽力損失均不少於40分貝，而其中最一耳之聽力損失是因噪音所導致；或
- (乙) **單耳聽力損失** - 僅有一耳的神經性聽力損失不少於40分貝，而此聽力損失是因噪音所導致。

Under the Ordinance, an applicant will be determined as suffering from OD if he/she has sensorineural hearing loss, as measured by audiometry averaged over the 1, 2 and 3 kHz frequencies, in the following manner:

- (A) **Binaural hearing loss** - sensorineural hearing loss amounting to not less than 40 dB in both ears, where such loss of at least one ear is due to noise; or
- (B) **Monaural hearing loss** - sensorineural hearing loss amounting to not less than 40 dB in only one ear, where such loss is due to noise.

再次補償 Further Compensation

如申請人符合以下條件，可以在獲批補償後申請再次補償：

A person who has previously received compensation from the Board shall be entitled to apply for further compensation if he/she fulfils the following requirements:

職業規定 Occupational Requirements

- 對上一次成功獲得補償的申請日期後，曾受僱在香港從事任何指定的高噪音工作，為期合共最少3年；及
Having at least 3 years of employment in aggregate in any specified noisy occupations in Hong Kong after the application date of his/her latest application for which compensation has been approved; and
- 在申請再次補償前的12個月內，須曾按連續性合約在香港受僱從事指定的高噪音工作。
Having been employed under a continuous contract in a specified noisy occupation in Hong Kong within the 12 months prior to making the application for further compensation.

進一步永久喪失工作能力規定 Additional Permanent Incapacity Requirements

- 經聽力測量試驗確定罹患噪音所致的單耳或雙耳聽力損失；及
Confirmed by hearing test as suffering from noise-induced binaural or monaural hearing loss; and
- 管理局裁定該申請人的永久喪失工作能力百分比，較對上一次成功獲得補償時的程度為高。
The percentage of permanent incapacity of the applicant as determined by the Board is greater than that of the latest application for which compensation has been approved.

註：有顏色陰影的為4類特別高噪音工作。申請人只須曾受僱於這些工作合共5年(而非10年)，便可符合職業方面的規定。
Note: The occupations in colour shade are the 4 particularly noisy occupations. An applicant is only required to be engaged in these occupations in aggregate for 5 years, instead of 10 years, in order to fulfill the employment requirement.

支付補償 Payment of Compensation

根據《條例》，首次補償或再次補償是以一筆過的方式支付，款額則按申請人的年齡、每月入息及因職聽而導致的永久喪失工作能力百分比計算，其計算方法如下：

Under the Ordinance, the first-time compensation or further compensation is paid in a lump sum calculated with reference to the applicant's age, monthly earnings and percentage of permanent incapacity resulting from OD in the following way:

申請人年齡 Age of Applicant	補償的金額 Amount of Compensation	
40 歲以下 Under 40	96 個月入息 96 months' earnings	x 永久喪失工作能力之百分比 (首次補償) Percentage of permanent incapacity (Compensation for the first time) 或 OR 進一步永久喪失工作能力之百分比 (再次補償) Percentage of additional permanent incapacity (Further compensation)
40 至 56 歲以下 40 to under 56	72 個月入息 72 months' earnings	
56 歲或以上 56 or above	48 個月入息 48 months' earnings	

在計算補償款額時，申請人的每月入息是按照他/她提出申請的日期前，在香港受僱於指定高噪音工作的最後 12 個月的平均入息計算。假如申請人無法提交書面證據，又或者提交的證據不獲管理局接納，補償款額將按政府統計處所發表的香港就業人口總數的每月入息中位數計算。但不論採用那一個方法來評定，每月入息均以港幣 28,360 元為上限。

根據最新修訂的《條例》，由 2019 年 4 月 26 日起，在計算補償款額時申請人的每月入息上限已提升至港幣 30,530 元。

永久喪失工作能力百分比是根據申請人雙耳的聽力損失程度而評定的，根據《條例》，永久喪失工作能力百分比最低為 0.5%，最高則為 60%。

For the purpose of calculating the amount of compensation, the average monthly earnings received by the applicant in his/her last 12 months' employment in specified noisy occupations in Hong Kong prior to the date of application shall be taken as his/her monthly earnings. If the applicant cannot provide documentary evidence on his/her earnings or the evidence provided by him/her is not accepted by the Board, the median monthly employment earnings of the total employed population of Hong Kong published by the Census and Statistics Department will be adopted for computing the compensation amount. Irrespective of which figure is used, the amount is subject to a maximum of HK\$28,360.

In accordance with the newly amended Ordinance, the applicant's monthly earnings have been raised to a maximum of HK\$30,530 for calculating the compensation amount with effect from 26 April 2019.

The percentage of permanent incapacity is determined by the hearing loss suffered by the applicant in both ears. Under the Ordinance, it ranges from a minimum of 0.5% to a maximum of 60%.

附錄二 Appendix 2

最近 3 年之首次補償申請者所從事的高噪音工作類別 Type of Noisy Occupations Engaged (Compensation for the First Time) for the Most Recent 3 Years

噪音工作 / Noisy Occupation	2016/17		2017/18		2018/19	
	數目 Number	(%)	數目 Number	(%)	數目 Number	(%)
研磨、開鑿、切割或衝擊石塊 Rock grinding, chiselling, cutting or percussion	88	23.7	140	38.6	280	46.0
在內燃機、渦輪機、加壓燃料爐頭或噴射引擎的附近工作 Working near internal combustion engines, turbines, pressurised fuel burners or jet engines	159	42.9	91	25.1	134	22.0
研磨金屬 Metal grinding	42	11.3	67	18.5	77	12.7
撞擊式打樁 Pile driving	9	2.4	27	7.4	57	9.4
使用高速捲筒紙柯式印刷機 High speed web-fed offset printing	22	5.9	12	3.3	35	5.8
使用鑽板機、刨床機、圓鋸機或自動車床 Using routing, planing, circular sawing machines or automatic lathes	8	2.1	5	1.4	7	1.1
噴砂打磨作業 Abrasive blasting operations	31	8.3	3	0.8	5	0.8
使用紙張摺疊機 Using paper folding machines			3	0.8	5	0.8
紡織 Weaving or spinning	1	0.3	7	1.9	4	0.7
衝擊金屬 Metal percussion	3	0.8	4	1.1	2	0.3
車身修理或用人手錘鍊製作金屬製品 Car body repair or making metal articles by manual hammering	1	0.3	2	0.5	1	0.2
在入玻璃瓶作業線的緊鄰範圍內工作 Working near glass-bottling lines					1	0.2
清理船舶外殼 Descaling of ships	3	0.8	1	0.3		
壓碎塑料 Plastic materials granulation			1	0.3		
壓碎或篩選石塊 Crushing or screening of rock	1	0.3				
使用擠出塑料的機器 Using machines engaged in extruding of plastic materials	1	0.3				
電昏豬隻以供屠宰 Electric stunning of pigs for the purpose of slaughter	1	0.3				
在根據《賭博條例》獲發牌照的麻將館內搓麻將並以此作為主要職責 Playing mahjong (as the major duty) inside a mahjong parlour licensed under the Gambling Ordinance	1	0.3				
總數： Total:	371	100.0	363	100.0	608	100.0

附錄三 Appendix 3

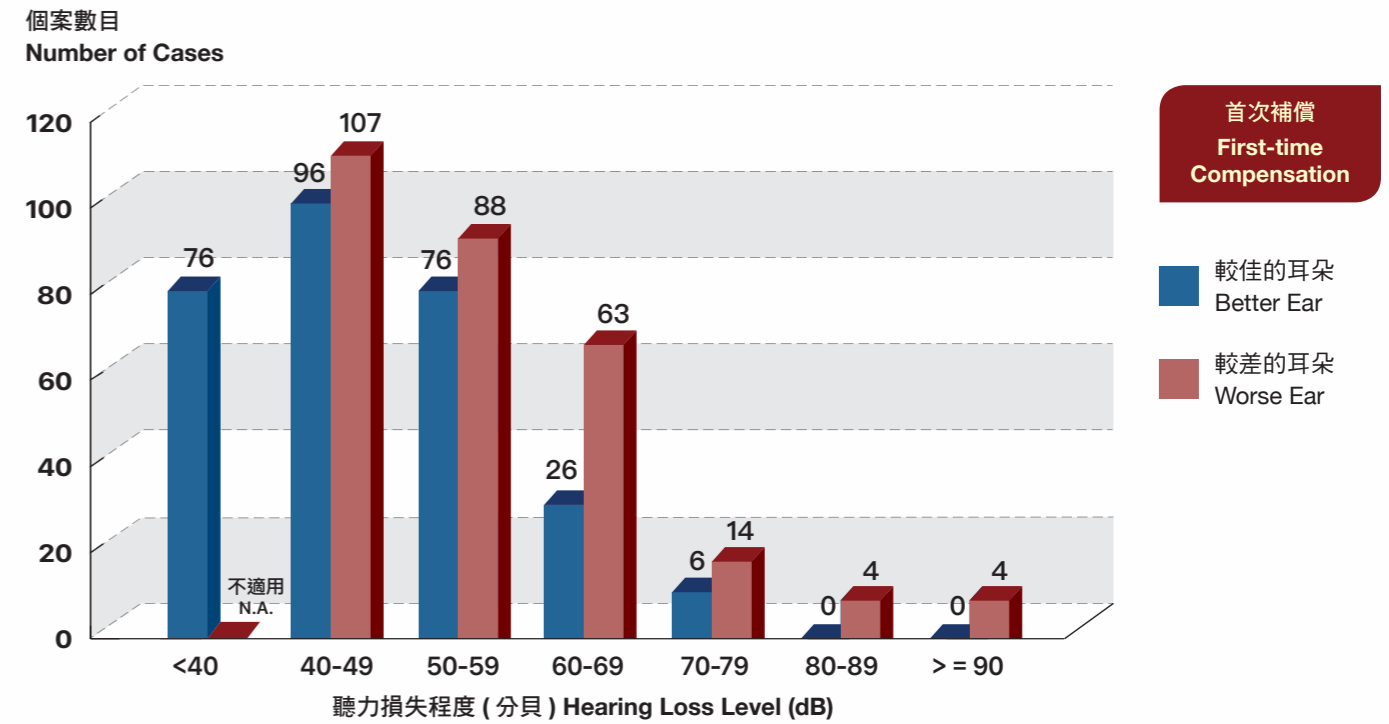
最近 3 年之再次補償申請者所從事的高噪音工作類別
Type of Noisy Occupations Engaged (Further Compensation) for the Most Recent 3 Years

噪音工作 / Noisy Occupation	2016/17		2017/18		2018/19	
	數目 Number	(%)	數目 Number	(%)	數目 Number	(%)
研磨、開鑿、切割或衝擊石塊 Rock grinding, chiselling, cutting or percussion	32	43.2	46	48.0	58	50.4
在內燃機、渦輪機、加壓燃料爐頭或噴射引擎的附近工作 Working near internal combustion engines, turbines, pressurised fuel burners or jet engines	20	27.0	23	24.0	23	20.0
研磨金屬 Metal grinding	14	18.9	16	16.7	15	13.1
使用鑽板機、刨床機、圓鋸機或自動車床 Using routing, planing, circular sawing machines or automatic lathes	2	2.7	7	7.3	6	5.2
撞擊式打樁 Pile driving	3	4.1	1	1.0	6	5.2
噴砂打磨作業 Abrasive blasting operations	2	2.7			4	3.5
使用高速捲筒紙柯式印刷機 High speed web-fed offset printing			1	1.0	2	1.7
使用擠出塑料的機器 Using machines engaged in extruding of plastic materials					1	0.9
衝擊金屬 Metal percussion	1	1.4	1	1.0		
紡織 Weaving or spinning			1	1.0		
總數： Total:	74	100.0	96	100.0	115	100.0



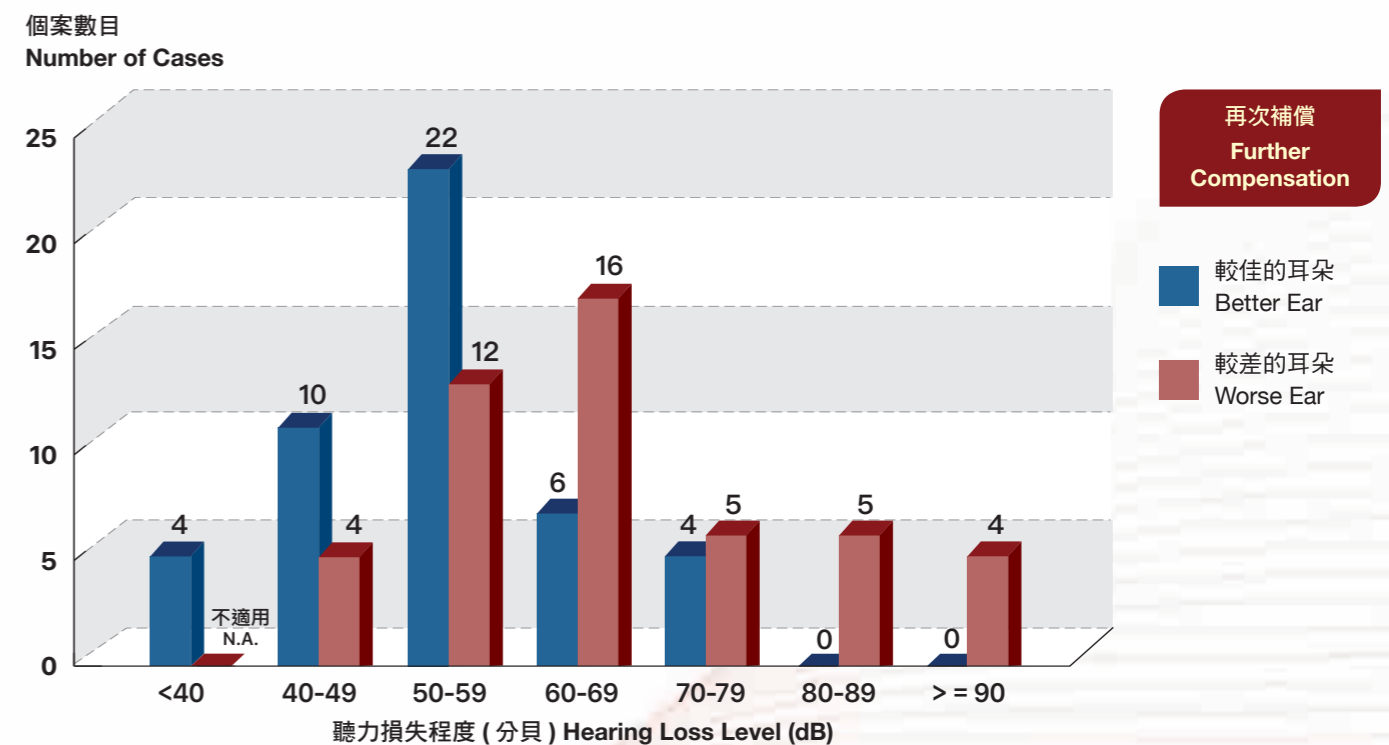
附錄四 Appendix 4

獲取首次補償者的聽力損失程度分析圖 (2018/19年度)
Analysis of Approved Cases of First-time Compensation by Level of Hearing Loss (Year 2018/19)



附錄五 Appendix 5

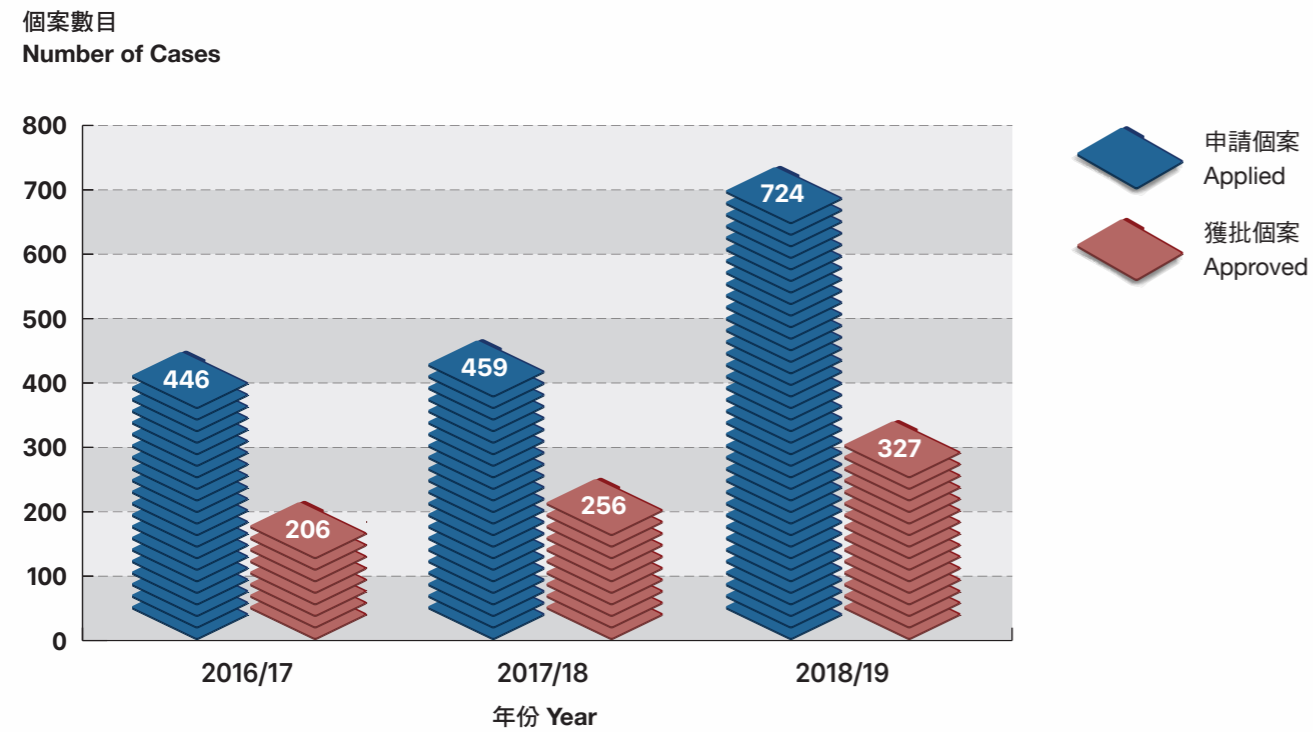
獲取再次補償者的聽力損失程度分析圖 (2018/19年度)
Analysis of Approved Cases of Further Compensation by Level of Hearing Loss (Year 2018/19)




附錄六 Appendix 6

最近 3 年之職業性失聰補償申請及獲批個案數字

Applications versus Approved Cases of Occupational Deafness Compensation for the Most Recent 3 Years



年份 Year	申請個案 Number of Applications	獲批個案 Number of Approved Cases	補償總金額 (港元) Total Amount of Compensation (HK\$)
2016/17	446	206	\$18,919,463
2017/18	459	256	\$27,284,549
2018/19	724	327	\$33,135,263

The background features a sandy beach with a white spiral graphic. Two seashells are positioned on the right side of the image. The shell on the left is a large, light-colored shell with a reddish-orange interior. The shell on the right is a smaller, darker shell with a white interior. The background is a gradient of blue and white, with a white spiral graphic that starts from the bottom left and moves towards the top right.

職業性失聰補償管理局

Occupational Deafness Compensation Board

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