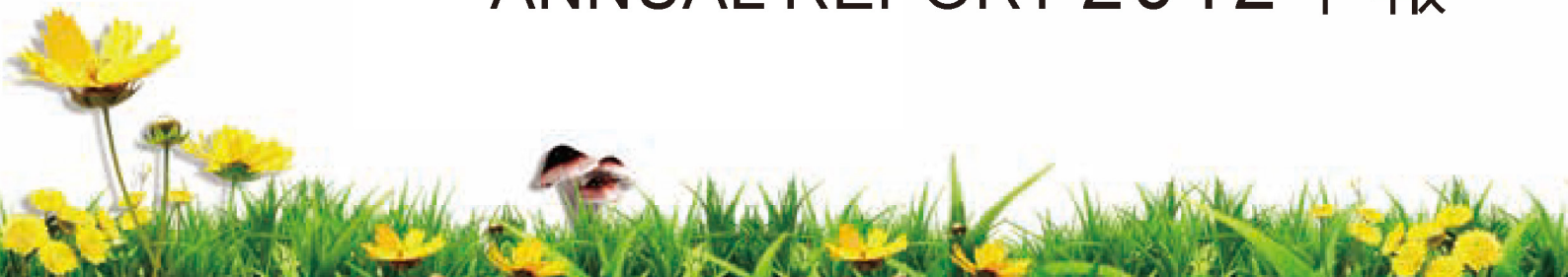


肺塵埃沉着病補償基金委員會
PNEUMOCONIOSIS COMPENSATION FUND BOARD



呼出健康與關懷

ANNUAL REPORT 2012年報





Vision

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

Mission

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

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

抱負

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

使命

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

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



Contents 目錄

02	Board Members	基金委員會委員
03	Board Information	基金委員會資料
Committee Reports		
06	Committee on Finance & Administration Ir Thomas Ho, JP	附屬委員會報告 財務及行政委員會 何安誠工程師，太平紳士
08	Committee on Levy & Compensation Ir Thomas Ho, JP	徵款及補償委員會 何安誠工程師，太平紳士
09	Committee on Research Prof Ignatius Yu	研究委員會 余德新教授
10	Committee on Rehabilitation Prof Ignatius Yu	復康委員會 余德新教授
12	Committee on Prevention Ir Ringo Yu	預防委員會 余錫萬工程師
16	Independent Auditor's Report	獨立核數師報告
17	Balance Sheet	資產負債表
18	Statement of Comprehensive Income	全面收益表
19	Statement of Changes in Funds	基金變動表
20	Statement of Cash Flows	現金流量表
21	Notes to the Financial Statements	財務報表附註
46	Appendix I Number of Confirmed New Cases in the Past Ten Years	附錄一 最近十年判定之新症數字
47	Appendix II Analysis of Pneumoconiosis and Mesothelioma Cases Newly Confirmed in 2012	附錄二 二零一二年內首次判定之肺塵埃沉着病 及間皮瘤個案分析
49	Appendix III Analysis of Payments Made Under the Pneumoconiosis and Mesothelioma (Compensation) Ordinance	附錄三 《肺塵埃沉着病及間皮瘤(補償)條例》 補償支出分析
51	Appendix IV Profile of All Cases Receiving Compensation as at 31 December 2012	附錄四 於二零一二年十二月三十一日 所有正在領取補償病人之統計資料
52	Appendix V Five-Year Financial Summary	附錄五 五年財務摘要

Board Members 基金委員會委員

As at 31 December 2012
於2012年12月31日



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



Ir Ringo Yu
余錫萬工程師



Mr Joseph Chee
徐應強先生



Prof Ignatius Yu
余德新教授



Dr Raymond Chan
陳家龍博士



Ms Elsie Fung
馮艾斯女士



Mr L K Chow
周聯僑先生



Mr Donald Choi
蔡宏興先生



Mr Kenneth Siu
邵國華先生



Ms Teresa Fong
方玉嬋女士

Board Information

基金委員會資料

Board Members

Ir Thomas Ho, JP (Chairman)

Nominated by the Hong Kong Construction Association

Ir Ringo Yu

Nominated by the Hong Kong Construction Association

Mr Joseph Chee

Nominated by the Hong Kong Contract Quarry Association

Prof Ignatius Yu

Nominated by The Hong Kong Medical Association

Mr Donald Choi

Architect

Dr Raymond Chan

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

Mr L K Chow

Representing employees

Ms Elsie Fung

Representing employees

Mr Kenneth Siu

The Assistant Director of Accounting Services, (Provident Funds), Treasury

Ms Teresa Fong

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

Mr Ricky Law

Secretary General

委員名單

何安誠工程師，太平紳士(主席)

由香港建造商會提名

余錫萬工程師

由香港建造商會提名

徐應強先生

由香港合約石礦商會提名

余德新教授

由香港醫學會提名

蔡宏興先生

建築師

陳家龍博士

由香港機電工程商聯會提名

周聯僑先生

僱員代表

馮艾斯女士

僱員代表

邵國華先生

庫務署助理署長(公積金)

方玉嬋女士

勞工處負責肺塵埃沉着病及間皮瘤補償事宜的高級勞工事務主任

羅紹雄先生

秘書長



Board Information

基金委員會資料

Committees

Committee on Finance & Administration

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

Committee on Levy & Compensation

Ir Thomas Ho, JP (Chairman)
Prof Ignatius Yu
Dr Raymond Chan
Mr L K Chow
Ms Teresa Fong

Committee on Objections

Ir Ringo Yu (Chairman)
Mr Joseph Chee
Mr Donald Choi
Ms Elsie Fung
Mr Kenneth Siu

Committee on Research

Prof Ignatius Yu (Chairman)
Prof T H Lam (Honorary Adviser)
Ir Ringo Yu
Mr Donald Choi
Dr Henry Kwok
Mr S K Lam
Dr C C Leung
Mr T W Tsin
Mr H C Cheung

Committee on Rehabilitation

Prof Ignatius Yu (Chairman)
Mr L K Chow
Ms Elsie Fung
Ms Teresa Fong
Dr H S Chan
Dr W S Chau
Dr Andy Cheng
Dr Henry Kwok
Ms Tina Tang
Mr K H Chan (Adviser)
Dr K S Chan (Adviser)
Dr K L Choo (Adviser)
Dr K S Lau (Adviser)
Mr L Wong (Adviser)

附屬委員會

財務及行政委員會

何安誠工程師，太平紳士(主席)
徐應強先生
邵國華先生

徵款及補償委員會

何安誠工程師，太平紳士(主席)
余德新教授
陳家龍博士
周聯僑先生
方玉嬋女士

覆核委員會

余錫萬工程師(主席)
徐應強先生
蔡宏興先生
馮艾斯女士
邵國華先生

研究委員會

余德新教授(主席)
林大慶教授(名譽顧問)
余錫萬工程師
蔡宏興先生
郭啟謙醫生
林樹佳先生
梁子超醫生
錢棟華先生
張漢中先生

復康委員會

余德新教授(主席)
周聯僑先生
馮艾斯女士
方玉嬋女士
陳學深醫生
周永信醫生
鄭樹基博士
郭啟謙醫生
鄧敏儀女士
陳錦康先生(顧問)
陳健生醫生(顧問)
俞佳琳醫生(顧問)
劉錦城醫生(顧問)
黃倫先生(顧問)

Board Information 基金委員會資料

Committee on Prevention

Ir Ringo Yu (Chairman)
Prof Ignatius Yu
Dr Raymond Chan
Mr L K Chow
Ms Elsie Fung
Mr K L Ngai (to August 2012)
Mr Y S Li (from September 2012)
Prof Anthony Fung
Dr Raymond Leung
Mr Trevor Sun
Dr Winson Yeung

Other Information

Principal Banker

The Hongkong and Shanghai Banking Corporation Limited

Auditor

PricewaterhouseCoopers

Solicitors

Gallant Y T Ho & Co

PCFB Office

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

預防委員會

余錫萬工程師(主席)
余德新教授
陳家龍博士
周聯僑先生
馮艾斯女士
魏鑑龍先生(至2012年8月)
李日成先生(自2012年9月)
馮應謙教授
梁禮文醫生
孫同祥先生
楊冠全博士

其他資料

主要往來銀行

香港上海滙豐銀行有限公司

核數師

羅兵咸永道會計師事務所

法律顧問

何耀棣律師事務所

基金委員會辦事處

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



Committee on Finance & Administration 財務及行政委員會



Ir Thomas Ho, JP
何安誠工程師，太平紳士

Ir Thomas Ho, JP

The year 2012 was another challenging but fruitful year for the Board and I am honoured to report the work of this Committee.

The impact of the large investment by both the public and private sectors continued, leading to the continued increase in the total value of levy income received. The total levy income increased by 7.16% to \$292.33 million. The levies from the public sector increased by 1.54% to \$154.34 million, and that from the private sector by 14.41% to \$137.24 million. Conversely, levies from the quarry industry dropped from \$0.85 million to \$0.75 million.

Since the interest rates offered in the market generally were lower than last year, the interest income decreased by 17.87% or \$6.36 million to \$29.25 million. The dividend income increased from \$6.78 million to \$11.07 million. Other income was \$1.80 million. As a whole, the total income was \$334.45 million, showing an increase of \$18.65 million or 5.91% from 2011.

On the total expenditure, it decreased by 0.79% to \$184.71 million. \$145.20 million or 78.61% of the total expenditure were paid as compensation. The total compensation showed a decrease of \$2.25 million or 1.53% from 2011, mainly due to the decrease in the compensation for death.

Furthermore, a total of \$20.12 million was spent for research, prevention and rehabilitation, which was \$4.95 million or 32.61% more than 2011. This was partly due to the commitment of the Board to utilize more resources on the Medical Surveillance Programme for construction workers and the Asbestos Community Prevention Programme. The surplus of income over expenditure for the year was \$149.74 million, which was a record high and was \$20.12 million or 15.52% higher than the previous year. The balance of accumulated fund was also at the record high level of \$1,503.51 million.

何安誠工程師，太平紳士

2012年對基金委員會來說是一個充滿挑戰但卻豐碩的一年，我很榮幸向大家匯報財務及行政委員會這一年的工作。

公共及私人工程大興土木的影響持續，令這年度之徵款收入再度增加。是年度共收到二億九千二百三十三萬元之徵款，比上年上升7.16%。從公共工程項目收到徵款共一億五千四百三十四萬元，比上年增加1.54%，而從私人工程項目收到徵款亦有14.41%之增幅，共一億三千七百二十四萬元。相反，從石礦業收到的徵款則有所下降，由八十五萬元減少至七十五萬元。

由於是年度市場利率普遍較上年為低，利息收入比上年下跌六百三十六萬元或17.87%，共二千九百二十五萬元。股息收入則由六百七十八萬元增加至一千一百零七萬元，而其他收入則有一百八十萬元。整體而言，是年度總收入為三億三千四百四十五萬元，比上年增加5.91%或一千八百六十五萬元。

支出方面，是年度總開支比上年下跌0.79%，共一億八千四百七十一萬元，其中支付肺塵埃沉着病及間皮瘤病人之各項補償共一億四千五百二十萬元，佔總開支78.61%。補償支出比上年減少1.53%或二百二十五萬元，主要由於「死亡補償」的支出比上年減少。

除補償開支外，基金委員會亦運用了二千零一十二萬元進行各項研究、預防及復康工作，比上年增加四百九十五萬元，增幅達32.61%，這部份為基金委員會對「肺塵埃沉着病／間皮瘤醫學監測計劃」及「預防石棉沉着病社區推廣計劃」這兩項大型計劃投放更多資源之承擔。扣除所有開支，基金委員會是年度錄得歷來最高之盈餘金額共一億四千九百七十四萬元，比上年增加二千零一十二萬元或15.52%。於年終結算日累積基金盈餘亦達到新高之十五億零三百五十一萬元。

Committee on Finance & Administration 財務及行政委員會

Regarding the investment of reserves, about 85% of the surplus funds were placed on certificate of deposits, bonds and fixed deposit at short to long-term fixed rates in order to ensure a relatively stable interest income. The certificate of deposits and bonds will be held to maturity, while the remaining 15% of the surplus funds were invested in listed shares and the Tracker Fund for dividend income and long-term investment purposes. In 2012, the global financial markets remained very volatile, and thereby increased the risk of investment. The Committee had been closely monitoring the investment portfolios.

In view of the substantial balance of reserves, the Board had made a recommendation to the Government to revise the levy rate from 0.25% to 0.15%, which was passed by the Legislative Council on 17 July 2012 and the new levy rate came into effect on 20 August 2012.

As a result of the consultancy review, the corporate governance structure of the Board had been enhanced. The human resources and information technology structure of the secretariat would be strengthened to further support the work on prevention, compensation and levy collection.

In June 2012, the Board tabled its annual report for 2011 in the Legislative Council. The Estimates of Income and Expenditure together with the Yearly Programme for 2013 were also submitted in December 2012 for approval by the Government in accordance with the provisions of the Ordinance.

As the authorized paying agent of the Pneumoconiosis Ex-gratia Fund ("the Fund"), the Board presented the Fund's interim and final reports together with the financial statements for the year ended 31 March 2012 which were audited by the Director of Audit and approved by the Government.

To end this report, the invaluable advice and participation given by the Board Members are certainly indispensable to enhance the affairs of this Committee, without which, there would not be such success.

投資策略方面，我們將大約85%之儲備基金盈餘用以購買存款證、債券及作定期存款，上述工具屬短至長期的固定利率投資，可確保較穩定之利息收入。存款證及債券我們會持有至到期日，而其餘15%之基金盈餘會投資股票及盈富基金，以收取股息及作長線投資處理。2012年環球投資市場仍然極為動盪，大大增加投資風險，委員會會繼續密切監察市場走勢及各投資項目。

由於擁有充裕的儲備，基金委員會向政府建議將徵款率由0.25%下調至0.15%。建議於2012年7月17日獲立法會通過，而新徵款率則於8月20日起開始生效。

通過聘請顧問檢討，基金委員會之企業管治架構進一步加強。秘書處的人力資源及資訊科技架構將會增強，以進一步支援預防、補償及徵款之各項工作。

基金委員會於2012年6月提交了二零一一年度之年報，供立法會審閱；亦於12月按有關條例規定提交了二零一三年度之財政預算與全年工作計劃供香港特別行政區政府審批。

作為政府委託之肺塵埃沉着病特惠金付款人，基金委員會於年內向香港特別行政區政府提交了中期報告、全年報告及截至二零一二年三月三十一日財政年度經審計署署長核實及政府審批之財務報告。

最後，我想特別提出委員的投入及所作的寶貴意見對本委員會之工作實在貢獻良多，沒有他們之付出，肯定沒有今天之成功。



Committee on Levy & Compensation

徵款及補償委員會

Ir Thomas Ho, JP

Levy

With effect from 20 August 2012, the levy rate was reduced from 0.25% to 0.15%. Its impact to our levy income was not significant in 2012 but we expected the influence would be reflected in our levy income starting from 2013.

The overall levy income in 2012 increased by 7.16% to \$292.33 million. The private sector had a 14.41% growth to \$137.24 million (2011: \$119.95 million) whereas the public sector had an increase of 1.54% to \$154.34 million versus \$152.00 million in the previous year.

We recorded \$40.21 million levy income from MTR projects, indicated a 15% increase from the previous year of \$34.92 million. The growth was contributed by the construction of the West Island Line and the Express Rail Link. The levy income from quarry industry dropped from \$0.85 million to \$0.75 million.

The construction projects at Kai Tak Development project and the Airport Development scheme contributed the levy income from \$1.32 million in 2011 to \$3.26 million in 2012, representing growth rate of 147%.

Our levy assessment and collection system was implemented in May 2011, allowing contractors and authorized persons to submit forms in electronic format. The response has been encouraging and we would continue to promote the concept of "Go Green" via various electronic channels.

Compensation

A resolution was passed at the Legislative Council in July, 2012. With effect from 21 July 2012, the amount of 5 compensation items under the Pneumoconiosis and Mesothelioma (Compensation) Ordinance was revised.

The amount of Monthly Compensation for Pain, Suffering and Loss of Amenities increased from \$3,180 to \$3,220. The amount of Compensation for Bereavement and the minimum compensation for death increased from \$100,000 to \$101,390. The maximum amount of Funeral Expenses increased from \$35,000 to \$70,000; and the Monthly Compensation for Care and Attention was increased from \$4,160 to \$4,520.

The number of new cases recorded in 2012 was 59, including 12 Mesothelioma cases, whereas there were 85 new cases in 2011 inclusive of 13 cases of Mesothelioma. The total paid out of compensation amount was \$145.20 million, a 1.53% drop compared with \$147.45 million in 2011.

The tendering process of a new computerized compensation system was completed in 2012. The new system is scheduled for production launch by the end of 2013.

何安誠工程師，太平紳士

徵款

自2012年8月20日起，徵款率由0.25%下調至0.15%。這下調對本年徵款收入並沒有重大影響，其影響應在2013年及以後之收入中逐漸反映。

是年徵款收入共二億九千二百三十三萬元，比上年度增加7.16%。從私人工程項目收到徵款比上年之一億一千九百九十五萬元上升14.41%，至一億三千七百二十四萬元。從公共工程收到徵款則比上年度之一億五千二百萬元上升1.54%至一億五千四百三十四萬元。

我們從港鐵項目共收到四千零二十一萬之徵款，比上年度收到的三千四百九十二萬增加15%。這項增加主要從西港島綫及機場快綫工程所得。從石礦業收到的徵款則由八十五萬元減少至七十五萬元。

啟德發展項目及機場發展計劃兩項工程項目帶來徵款共三百二十六萬，比上年度之一百三十二萬元上升147%。

新的電腦徵款系統於2011年5月正式使用後，承建商及獲授權人士可透過網上呈交各類表格。由於各界反應令人鼓舞，我們會繼續利用不同電子渠道以達至更環保之目標。

補償

立法會於2012年7月通過決議。由2012年7月21日起，其中五個補償項目之補償金額有所調整，詳情在下段交代。

每月發放之「疼痛、痛苦與喪失生活樂趣的補償」由\$3,180增加至\$3,220、「親屬喪亡之痛的補償」及「死亡補償」的最低金額由\$100,000增加至\$101,390、「殯殮費」由\$35,000增加至\$70,000。至於「護理及照顧方面的補償」則由\$4,160增加至\$4,520。

我們於2012年只錄到59宗新個案，其中包括12宗間皮瘤個案；而2011年則錄到85宗新個案，當中包括13宗間皮瘤個案。補償總開支比上年度之一億四千七百四十五萬元減少1.53%，即一億四千五百二十萬元。

用於處理補償計算及儲存資料之新電腦系統招標程序已於2012年完成。新系統預計於2013年底開始使用。

Committee on Research 研究委員會



Prof Ignatius Yu
余德新教授



Prof Ignatius Yu

The committee had granted funding to two researchers during the year, one to Dr Lao Xiangqian for conducting a project entitled "Development of a pneumoconiosis Job Exposure Matrix (JEM) for Hong Kong workers exposed to silica and/or asbestos dust" and the other to Dr David Lam for carrying out a project named "A new mesothelioma cell line from local Chinese patient: molecular characterization for research and therapeutic application".

In the first project, the researcher aims "to develop a pneumoconiosis JEM that uses coded occupation titles to generate semi-quantitative estimates of exposure for workers who exposed to silica and/or asbestos dust in Hong Kong. This JEM will then allow the users to quickly identify the workers who have been exposed to silica and/or asbestos dust and estimate their exposure level". (Proposal submitted to the Board, P15). The committee believes that as the existing data on dust exposure are rather scattered and fragmented, this matrix could help end-users to get the relevant data on past history of exposure level of a particular worker easily. This eventually could help those safety or medical professional to perform proper risk/health assessments for workers. In order to ensure that this tool could be easily accessible by end-users, we have got the consent from the researcher that this JEM will later be made available on-line for free download by the public.

In another project, the researcher, Dr David Lam, mainly aims "to establish and characterise a new malignant pleural mesothelioma (MPM) cell line from a Chinese patient. As mesothelioma tissue is not usually available for research study, the availability of this new MPM cell line will provide useful tools for future research." (Proposal submitted to the Board, P11-12).

Including the above two, there are a total of six ongoing projects conducting by various researchers. I am happy that we did receive more applications in recent years, particularly on areas of Chinese medicine and Mesothelioma after the corresponding amendments being introduced to the ordinance in 2008. Because of this, I must take this chance to thank my committee members for spending their precious time to vet each application seriously and offer valuable comments to our researchers. It is my personal wish, as well as that of my committee members, that these researches could eventually bring valuable contribution to prevention, diagnosis, assessment of disability and treatment of Pneumoconiosis and/or Mesothelioma in Hong Kong.

余德新教授

委員會是年批出撥款與兩項研究計劃，其一命名為「建立香港接觸粉塵工人職業塵肺病危害評估矩陣」之項目，由勞向前博士負責；另一命名為「華人間皮瘤病人之新細胞株：分子特徵供研究及治療之用」之項目，由林志良醫生負責。

在上述第一個專項，研究員主要希望建立一套肺塵埃沉着病之塵量暴露估計矩陣工具。這矩陣工具由編碼之行業名稱產生本港暴露於矽塵及／或石棉塵工人之半定量估計數據。此工具可令使用者迅速找出那些工人曾經於含矽塵及／或石棉塵之環境工作及估計其暴露塵量（節錄自呈交基金委員會之研究建議書並由編者翻譯）。委員會認為由於現有資料比較零碎及未有系統地儲存，這矩陣工具之建立可令使用者輕易得到某一工人於過去工作中暴露於塵埃之相關資料，而這些資料可進一步幫助安全及醫療專業人員為工人作有效之身體／風險評估。為確保使用者能方便得到這工具，委員會已獲得研究員之同意將這工具上載互聯網供大眾免費下載。

在另一項目，研究員林志良醫生主要希望建立從華人間皮瘤病人得到之惡性胸膜間皮瘤之新細胞株。由於在研究上未有間皮瘤細胞組織的資料，這項目對將來之研究會有很大幫助（節錄自呈交基金委員會之研究建議書並由編者翻譯）。

連同上述兩項研究，目前共有六個基金委員會資助之研究項目在進行中。我很高興這兩年收到之研究撥款申請有所增加，特別是於2008年法例修改加入間皮瘤及將中醫醫藥費加入補償項目後，關於這兩方面之研究項目增加不少。面對增加之工作量，我想特別藉此機會多謝委員在審核各項申請及向研究人員提供意見所付出之寶貴時間。我與委員均抱同一期望，希望這些研究項目能對本港肺塵埃沉着病及間皮瘤之預防、診斷、喪失能力評估及治療方面帶來重大之貢獻。

Committee on Rehabilitation 復康委員會

Prof Ignatius Yu

While the established “Core Rehabilitation Programme” was running smoothly, I would like to start this report by introducing a new “Sponsorship Scheme for Running Social Rehabilitation Programmes” that has been piloted in the second half of 2012.

With the aims to help patients re-build their confidence and self-image, re-develop harmonious relationship with family members and re-integrate into society, the Board allocated \$400,000 to set-up a formal sponsorship scheme for encouraging Non-Government Organisations (NGOs) including unions to organise effective social rehabilitation programmes for our patients. Eventually, through a tendering process, we commissioned the Association for the Rights of Industrial Accident Victims and the Pneumoconiosis Mutual Aid Association to run five different programmes, including gatherings in community districts, home-visits and large-scale outdoor activities etc, from July to December 2012. We are happy that about 1,200 patients, that are nearly 70% of our patients, have joined at least one of these activities during the six months. It is also worth highlighting that in home-visits arranged by one of the NGOs, instead of using the traditional approach of visiting patients by staff members and volunteers, the NGO has successfully mobilised a group of patients to act as the visitors. Perhaps it came as a surprise to the patients being visited by peers sharing the same language (同聲同氣者), we could easily see smiling faces wearing on patients, and sense the kind of warm atmosphere filled in everywhere of the room. I think it is good encouraging patients, perhaps those fitter ones, to work actively as volunteers. Not only could these patient volunteers exert positive influence on the peer group, they could help themselves upgrade the self prestige and confidence as well.

余德新教授

由於「主體復康計劃」已建立規模及運作暢順，我想以2012年下半年推出之「社交復康活動贊助先導計劃」開始這年之復康委員會報告。

為了幫助病人重建信心及自我形象，並與家人建立良好的關係及讓其重新融入社會，基金委員會於是年撥出四十萬元推出一項先導計劃，以鼓勵非政府機構及社團組織構思富創意性的社交復康活動。通過公開邀請計劃書程序，我們最後委託工業傷亡權益會及肺積塵互助會於7月至12月期間，舉辦五項不同活動，其中包括社區聚會、家訪及大型戶外活動等。我們十分高興共有接近1,200位病人，即接近病人總數70%，於期內參加了一項或以上活動。值得重點一提的是其中一個組織安排之家訪，並非一如以往單單安排職員及義工探訪病友，而是成功地組織了一群病人去探訪與他們同病相憐之一群。當病人見到與他們「同聲同氣」的病人到訪及給予親切慰問時，均露出驚訝之表情。在整個探訪過程中，我們充分感受到笑聲及溫情洋溢於整個室內。我覺得推動病人，特別是相對健康的一群，當義工的做法十分值得鼓勵。一方面他們能為朋輩帶來更多正能量，另一方面他們自己亦可透過參與義工項目提升其自我形象及信心。



Rehabilitation Exercise Class
復康運動班



Committee on Rehabilitation 復康委員會

After the completion of the above programmes, we did an evaluation at the end of the year. We then decided to formally launch the Sponsorship Scheme in 2013 and also extend the longest funding period to 2 years so as to give NGOs more rooms to do long-term planning. We are confident that we would receive brilliant proposals from NGOs. With various social rehabilitation programmes to be launched, together with the established "Core Programme" running by hospitals and NGOs, I am confident to say that the rehabilitation services that we offer to our Pneumoconiosis and Mesothelioma patients should be superior, or at least comparable, to any similar services offered to other chronic disease patients in Hong Kong.

As reported by Mr P H Ho in last year's report, the committee in 2011 had commissioned a consortium team headed by Prof Chetwyn Chan of the PolyU to conduct an independent review of our rehabilitation programmes. The review is progressing well, and we are expecting to receive the final report in mid-2013. By that time, the committee should be ready to make an even longer plan for our future programmes.

To end this report, I think I must thank Dr K S Chan, Dr K S Lau, Dr K L Choo and staff members of their teams as well as staff and volunteers from the Association for the Rights of Industrial Accident Victims and the Pneumoconiosis Mutual Aid Association for running such a successful "Core Programme" in the past decade. I am greatly indebted to their devotion to serve our patients, and am sure most patients do share this same feeling with me as well.

在上述活動完成及作過全面檢討後，我們決定於2013年正式落實這「社交復康活動贊助計劃」。而為了讓非政府組織有更多空間作較長遠之計劃，我們決定將贊助項目之最長年期推長至兩年。我們有信心各組織會為我們帶來更多更好的計劃。當這些社交復康項目推出後，再配合由醫院及非政府組織安排之「主體復康計劃」，我們認為基金委員會為肺塵病及間皮瘤患者所提供之全面復康服務，可媲美本港為其他長期病患者提供之復康服務。

在去年何彬興先生所作的報告中曾經提及，我們於2011年委託了由理工大學陳智軒教授所帶領的一隊專業團隊，為目前所提供的復康服務作一個全面而獨立的評核。這項目進展理想，預計於2013年中便能向基金委員會提交報告。當我們收到報告後，會按建議為未來的復康工作計劃更長遠之策略。

作結之前，我想藉此機會特別鳴謝下列人士及團隊，其中包括陳健生醫生、劉錦城醫生、俞佳琳醫生及他們團隊內之各醫護人員，以及工業傷亡權益會及肺積塵互助會的所有職員及義工。上述人士之努力，為病人於過去十年提供了一個成功的「主體復康計劃」。我衷心感謝各人無私的奉獻，而我相信大部份的病人亦能深深地感受到他們的這份心意。



Rehabilitation Social Gathering
復康社交聚會



Committee on Prevention 預防委員會



Ir Ringo Yu
余錫萬工程師



Ir Ringo Yu

The previous Education and Publicity Subcommittee was renamed as Prevention Committee this year to better reflect the scope of our work. I was honored to continue my chairmanship in this committee, and, as a member of the Hong Kong construction industry myself, I share a mission with most of my peers that we want our construction sites to report zero accident and no case of occupational diseases.

Thanks to the concerted effort of other members, the committee continued to develop different programmes sharing a common goal of lowering the incidence of Pneumoconiosis and Mesothelioma in Hong Kong. One new programme that we launched this year was the "Prevention of Pneumoconiosis Hoarding Design Competition". We invited public and students to submit creative and attractive designs to us, aiming to spread the prevention messages to workers before they enter or leave the sites as well as those passersby travelling around. We received a total of almost 700 entries, and I was greatly impressed by most designs, in particular by the winning design of the Primary Students Group using the slogan 「清走肺塵埃 歡笑健康來」 and showing a happy family. Yes, we want our workers to get a happy life after working so hard every day, and what is more important than to bring them a good health.



余錫萬工程師

往年之「教育及宣傳小組委員會」於今年改名為「預防委員會」，是項改變之目的是藉以更清晰地反映我們的工作。我很高興繼續領導這委員會，出任主席一職。作為本港建造業的一份子，我和大部份「行家」一樣，希望所有建築工地均在工傷及職業病上錄得零個案。

感謝各委員的努力，委員會於是年繼續推出不同計劃，以期將未來本港之肺塵病及間皮瘤新症數字減至最低。本年度其中一項新設活動為「預防肺塵埃沉着病美化建築地盤圍板設計比賽」。我們透過這比賽邀請學生及公眾人士，設計具創意及吸引力之圍板作品，將有關預防肺塵病及間皮瘤的訊息帶給一群進出工地的工友及其他途人。我們共接獲近700份參賽作品，大部份均十分出色，而小學組冠軍以「清走肺塵埃 歡笑健康來」為題及以「家庭樂也融融」意念為主要構圖的作品更令我留下深刻印象。這作品充份帶出本會的心聲，期望各位工友在辛勤工作後均能過着幸福的生活，而試問有甚麼比他們之健康更加重要。

Committee on Prevention 預防委員會

After the completion of the competition we will start contacting contractors to have these designs posted at various sites in Hong Kong. I hope when you see the designs being posted later, you will stay for a few seconds reading the important prevention messages behind.

Last year, I reported that the Medical Surveillance Programme had started launching in November, and in 2012, about 6,000 workers had completed the examinations. Although the response was not as good as what we had originally expected, and we also met some technical difficulties at the beginning, we were able to solve different problems and the programme was running smoothly in recent months. At the end of the year, there were about hundred cases diagnosed to be “suspected Silicosis” and most of them were being referred to government chest clinics and/or the Pneumoconiosis Clinic for further follow-ups. Eventually, five cases were confirmed to contract Pneumoconiosis, including four Silicosis cases and one Asbestosis case, with the Degree of Incapacity level ranging from 5–10%. Although on one hand it was a pity to know these new cases, on the other we were happy that the programme had achieved the objective of detecting Pneumoconiosis cases at early stage. The Board has committed to making this programme a long-term one, and we hope that everyone working in construction industry could join the programme and make it a habit of taking medical examination regularly.

比賽結束後，我們會聯絡各建築公司，將作品張貼於不同工地之圍板上。希望當你下次見到這些作品時，能稍作停留以了解作品背後的重要預防訊息。

去年，我曾報告一項「醫學監測計劃」已於2011年11月正式推出。在2012年內，有大約6,000位工友接受檢查。雖然計劃推出初期反應稍遜於我們期望，亦遇到一些技術性困難，但我們其後亦能將問題一一解決，近月的運作已趨暢順及穩定下來。在年終我們共發現約一百多宗「懷疑矽肺病」個案，大部份已轉介到政府胸肺科診所或肺塵埃沉着病診所跟進。根據最新資料，我們錄得五宗（包括四宗矽肺病及一宗石棉沉着病）確診個案，病人平均喪失工作能力程度為5–10%。我們一方面對這五位病人表示同情，另一方面則高興監測計劃開始達到及早發現早期肺塵病個案之目的。基金委員會預備為這計劃作長遠投資，我們最終希望所有建造業工友能參加這計劃，從而養成定期作身體檢查之習慣。



The Chairman, Ir Thomas Ho, JP, presented prize to the winning company's representatives of “Prevention of Pneumoconiosis Best Practice Award 2012–13”

主席何安誠工程師，太平紳士頒獎予「預防肺塵埃沉着病大獎2012–13」得獎機構代表

Winning Entries Exhibition for the “Prevention of Pneumoconiosis Hoarding Design Competition”
「預防肺塵埃沉着病美化建築地盤圍板設計比賽」得獎作品展覽



Committee on Prevention 預防委員會



The Chairman of the Prevention Committee, Ir Ringo Yu, presented the prize to the winner of "Prevention of Pneumoconiosis Hoarding Design Competition"
預防委員會主席余錫萬工程師頒獎予「預防肺塵埃沉著病美化建築地盤圍板設計比賽」得獎者



The Chairman of the Hong Kong Construction Industry Employees General Union, Mr L K Chow, assisted the Board to record an API to call for construction workers to join the "Medical Surveillance Programme"

建造業總會理事長周聯僑先生協助基金委員會錄製電台宣傳聲帶，以呼籲建造業工友參加「肺塵埃沉著病／間皮瘤醫學監測計劃」



Promoting the prevention of Pneumoconiosis and Mesothelioma messages through various media
透過各媒體宣傳預防肺塵埃沉著病及間皮瘤的訊息

We have also been arranging a lot of other activities during the year but perhaps I could not give you details on all of them. To end this report, I am happy to tell you that the new case number in 2012 reported at a historical low record of 59. Definitely there are different factors contributing to this good result, but I am sure the prevention works that the Board has been doing in these 20 years have contributed a part on this success.

我們於是年亦曾舉辦不少預防活動，但由於篇幅所限，未能一一盡錄。在完成這報告前，我高興地告知大家是年的新症數字只得59宗，為歷年之最低紀錄。當然有不同因素令我們獲得這成績，但我深信基金委員會過去二十年在預防工作上所付出之努力是今日回報的見證。



Committee on Prevention 預防委員會

Winning Entries of the "Prevention of Pneumoconiosis Hoarding Design Competition" 「預防肺塵埃沉着病美化建築地盤圍板設計比賽」得獎作品

Public Group 公開組



Second runner-up
季軍



First runner-up
亞軍

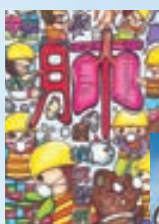


Merit
優異獎

Secondary Students Group 中學組



Second runner-up
季軍



Merit
優異獎



First runner-up
亞軍



First runner-up 亞軍

Primary Students Group 小學組



Second runner-up 季軍



Merit
優異獎



Independent Auditor's Report

獨立核數師報告

To the Members of the Pneumoconiosis Compensation Fund Board

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

We have audited the financial statements of Pneumoconiosis Compensation Fund Board (the "Board") set out on pages 17 to 45, which comprise the balance sheet as at 31st December 2012, and the statement of comprehensive income, statement of changes in funds and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Board members' responsibility for the financial statements

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

Auditor's responsibility

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of financial statements that give a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board members, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements give a true and fair view of the state of the Board's affairs as at 31st December 2012, and of its surplus and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.

PricewaterhouseCoopers
Certified Public Accountants

Hong Kong

致肺塵埃沉着病補償基金委員會委員

(根據《肺塵埃沉着病及間皮瘤(補償)條例》於本港成立)

本核數師(以下簡稱「我們」)已審核列載於第17至45頁肺塵埃沉着病補償基金委員會(以下簡稱「基金委員會」)之財務報表,此財務報表包括於2012年12月31日之資產負債表與截至該日止年度之全面收益表、基金變動表及現金流量表,以及主要會計政策概要及其他附註解釋資料。

基金委員會委員就財務報表須承擔的責任

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

核數師之責任

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

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

審核涉及執行程序以獲取有關財務報表所載金額及披露資料之審核憑證。所選定之程序取決於核數師之判斷,包括評估由於欺詐或錯誤而導致財務報表存有重大錯誤陳述之風險。在評估該等風險時,我們會考慮與基金委員會編製及真實而公允地列報財務報表相關之內部監控措施,以設計適當之審核程序。但目的並不包括對基金委員會之內部監控之成效發表意見。審核亦包括評價基金委員會委員採用之會計政策之合適性及所作出之會計估計之合理性,以及評價財務報表之整體列報方式。

我們相信,我們所獲得之審核憑證是充足和適當地為我們之意見提供基礎。

意見

我們認為,該等財務報表已根據《香港財務報告準則》真實和公允地反映基金委員會於2012年12月31日之財務狀況及截至該日止年度全年之盈餘及現金流量。

羅兵咸永道會計師事務所
執業會計師

香港

Balance Sheet

資產負債表

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

As at 31st December
(於12月31日)

	Note 附註	2012	2011
ASSETS			
Non-current assets			
Property, plant and equipment	5	34,498,416	35,511,933
Held-to-maturity financial assets	7	641,775,497	615,139,335
Available-for-sale financial assets	8	233,944,927	157,767,581
		910,218,840	808,418,849
Current assets			
Accounts receivable	9	3,254,730	18,454,827
Interest receivables		11,390,844	11,818,867
Deposits		60,783	167,585
Advance payment for compensation		236,000	109,990
Held-to-maturity financial assets	7	—	250,961,849
Fixed deposits with original maturity over three months	10	622,503,161	—
Cash and cash equivalents	11	85,960,954	354,102,092
		723,406,472	635,615,210
Total assets		1,633,625,312	1,444,034,059
FUNDS AND LIABILITIES			
Funds and reserves			
Accumulated fund	12	1,503,511,815	1,356,128,276
Research fund		5,977,257	4,327,509
Prevention fund		14,098,137	12,945,614
Rehabilitation fund		6,170,022	5,495,638
Computer systems fund		1,198,328	1,306,969
Capital reserve		34,498,416	35,511,933
Investment reserve		65,780,771	25,962,440
Total funds		1,631,234,746	1,441,678,379
LIABILITIES			
Non-current liabilities			
Provision for long service payments		165,000	165,000
Current liabilities			
Accruals and other payables	13	2,225,566	2,190,680
Total liabilities		2,390,566	2,355,680
Total funds and liabilities		1,633,625,312	1,444,034,059

The notes on pages 21 to 45 are an integral part of these financial statements.

21至45頁之附註為各財務報表之部份。

The financial statements on pages 17 to 45 were approved by the Board members on 18 June 2013 and were signed on its behalf.

17至45頁之財務報表於2013年6月18日獲基金委員會委員通過並代表簽署。

Statement of Comprehensive Income

全面收益表

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

Year ended 31st December
於12月31日終結之年度

	Note 附註	2012	2011
Income			
Income			
Levy income	14	292,326,529	272,805,726
Interest income on:			
— bank deposits		5,463,006	1,417,326
— held-to-maturity financial assets		23,784,860	34,195,345
Dividend income from listed securities		11,074,016	6,780,058
Ex-gratia fund administration charge received		331,825	314,839
Penalty on late payments of levies		314,852	254,158
Rental income		626,120	11,088
Sundry income		30,182	18,068
Exchange gains		498,643	—
		<u>334,450,033</u>	<u>315,796,608</u>
Expenditure			
Expenditure			
Operating and administrative expenditures			
— Pneumoconiosis and Mesothelioma compensations		145,198,102	147,452,865
— Project expenses		20,121,986	15,173,731
— Employee benefit expense	15	7,506,089	5,857,779
— Administrative expenses	16	2,147,868	3,782,681
— Medical examination fees	17	5,230,600	5,277,945
— Depreciation	5	1,013,517	1,022,563
— Capital expenditure		627,290	221,540
— Net loss on disposals of held-to-maturity financial assets	7	2,866,545	7,390,000
		<u>184,711,997</u>	<u>186,179,104</u>
Surplus for the year		149,738,036	129,617,504
Other comprehensive income for the year			
Fair value gain/(loss) on available-for-sale financial assets	8	39,818,331	(37,660,991)
Total comprehensive income for the year		<u>189,556,367</u>	<u>91,956,513</u>

The notes on pages 21 to 45 are an integral part of these financial statements.
21至45頁之附註為各財務報表之部份。

Statement of Changes in Funds

基金變動表

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

		Funds and reserves 基金及儲備
Balance at 1st January 2011	於2011年1月1日結餘	1,349,721,866
Comprehensive income	全面收益	
Surplus for the year	是年度盈餘	129,617,504
Other comprehensive income	其他全面收益	
Fair value loss on available-for-sale financial assets	可供出售之金融資產公允價值虧損	(37,660,991)
Total comprehensive income	總全面收益	91,956,513
Balances at 31st December 2011 and 1st January 2012	於2011年12月31日及 2012年1月1日結餘	1,441,678,379
Comprehensive income	全面收益	
Surplus for the year	是年度盈餘	149,738,036
Other comprehensive income	其他全面收益	
Fair value gain on available-for-sale financial assets	可供出售之金融資產公允價值獲利	39,818,331
Total comprehensive income	總全面收益	189,556,367
Balance at 31st December 2012	於2012年12月31日結餘	1,631,234,746

The notes on pages 21 to 45 are an integral part of these financial statements.
21至45頁之附註為各財務報表之部份。

Statement of Cash Flows

現金流量表

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

Year ended 31st December
於12月31日完結之年度

	Note 附註	2012	2011
Cash flows from operating activities	營運活動現金流量		
Cash generated from operations	由營運活動產生現金	19	127,837,678
Net cash generated from operating activities	由營運活動產生現金淨值		127,837,678
Cash flows from investing activities	投資活動現金流量		
Purchases of held-to-maturity securities	購入持有至到期之證券	7	(60,000,000)
Increase in fixed deposits with original maturity over three months	原定超過三個月後到期之定期存款增加	10	(622,503,161)
Purchases of property, plant and equipment	購入物業、機器及設備	5	—
Redemption of held-to-maturity securities	贖回持有至到期之證券	7	218,000,000
Proceeds from disposals of held-to-maturity financial assets	沽出持有至到期之金融資產之收入		64,133,455
Purchases of available-for-sale financial assets	購入可供出售之金融資產		(35,660,830)
Interest received	收取利息		29,675,889
Dividends received	收取股息		10,375,831
Net cash generated from investing activities	投資活動產生現金淨值		(395,978,816)
Net (decrease)/increase in cash and cash equivalents	現金及現金等價物之淨值(減少)增加		(268,141,138)
Cash and cash equivalents at beginning of the year	於年初現金及現金等價物總額		354,102,092
Cash and cash equivalents at end of the year	於年結現金及現金等價物總額	11	85,960,954

The notes on pages 21 to 45 are an integral part of these financial statements.
21至45頁之附註為各財務報表之部份。

Notes to the Financial Statements

財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

1 General information

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

With the enactment of the Pneumoconiosis (Compensation) (Amendment) Ordinance 1993 (the "Ordinance") on 9th July 1993, all those pneumoconiotics who were compensated by the Board between 1st January 1981 and 8th July 1993 can make application to the Board to receive further compensation and other payments under the new compensation scheme. After re-assessment is made by the Pneumoconiosis Medical Board and approval granted, the applicant will receive monthly payments of compensation in respect of the difference between the degree of incapacity determined by the Pneumoconiosis Medical Board on the re-assessment and the degree of permanent incapacity previously determined by the Board under the Ordinance prior to its amendment. As at 31st December 2012, a total of 1,541 (2011: 1,541) pneumoconiotics have applied for re-assessment.

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

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

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

These financial statements are presented in Hong Kong dollars, unless otherwise stated. These financial statements have been approved for issue by the Board members on 18 June 2013.

1 一般資料

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

《1993年肺塵埃沉着病(補償)(修訂)條例》(以下簡稱「條例」)於1993年7月9日生效。條例說明所有於1981年1月1日至1993年7月8日期間曾經獲基金委員會補償之肺塵埃病患者，均可向基金委員會申請加入新補償計劃，領取各項補償。於接受肺塵埃沉着病判傷委員會重新判傷後，這批病人會根據最新獲判之喪失工作能力程度與根據修訂前之條例獲判之永久喪失工作能力程度兩者之差距，計算每月可得之補償金額。直至2012年12月31日，共1,541人(2011年：1,541人)根據修訂條例申請再次判傷。

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

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

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

除特別指明外，各財務報表均以港幣列報。各財務報表已於2013年6月18日獲基金委員會委員批准刊登。

Notes to the Financial Statements

財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

2 Summary of significant accounting policies 2 主要會計政策概要

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

2.1 Basis of preparation

The financial statements of the Board have been prepared in accordance with Hong Kong Financial Reporting Standards ("HKFRS"). The financial statements have been prepared under the historical cost convention, as modified by the revaluation of available-for-sale financial assets, which are carried at fair value.

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

(a) *New standards, amendments and interpretations to existing HKFRS effective from 1st January 2012*

The Hong Kong Institute of Certified Public Accountants has issued a number of new standards, amendments and interpretations to existing HKFRS which are mandatory for the Board's accounting year commencing on 1st January 2012. These new standards, amendments and interpretations do not have any impact on the Board's financial statements since they are not relevant or applicable to the Board's operations.

(b) *New standards, amendments and interpretations to existing HKFRS that are not yet effective and have not been early adopted by the Board*

Certain new standards, amendments and interpretations to existing HKFRS (collectively, the "Amendments") have been published that are mandatory for the Board's accounting periods commencing on or after 1st January 2013. Some of the Amendments are relevant and applicable to the Board; however, they have not been early adopted in these financial statements. The Board has commenced, but not yet completed, an assessment of the impact of the applicable Amendments on its results of operations and financial position.

編製各財務報表所採用的主要會計政策載列如下。除特別指出外，此等政策已於所有所示年度內貫徹應用。

2.1 編製基準

基金委員會的各財務報表均根據《香港財務報告準則》編製。各財務報表乃按歷史成本法編製，並就可供出售之金融資產(以公允價值列賬)之重估而作出修訂。

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

(a) *於2012年1月1日起生效之現有《香港財務報告準則》之新準則、修訂及詮釋*

香港會計師公會已頒佈現有《香港財務報告準則》之數項新準則、修訂及詮釋，其須由基金委員會於2012年1月1日開始之會計年度強制執行。此等新準則、修訂及詮釋由於與基金委員會之運作不相關或不適用，因此對基金委員會之各財務報表並無任何影響。

(b) *尚未生效亦未獲基金委員會提早採納之現有《香港財務報告準則》之新準則、修訂及詮釋*

現有《香港財務報告準則》之若干新準則、修訂及詮釋(以下統稱「修訂」)已獲刊登，將於2013年1月1日或之後開始之基金委員會會計期間強制執行。部份修訂與基金委員會相關及適用；然而，彼等並無於此等財務報表中獲提早採納。基金委員會已開始但尚未完成評估適用修訂對其營運及財務狀況之影響。

Notes to the Financial Statements

財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

2.2 Foreign currency translation

(a) Functional and presentation currency

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

(b) Transactions and balances

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

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

2.3 Property, plant and equipment

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

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

2.2 外幣折算

(a) 功能貨幣及列報貨幣

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

(b) 交易及結餘

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

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

2.3 物業、機器及設備

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

當個別項目之其後成本被確認可能為基金委員會帶來額外及可準確量度之經濟得益時，將被加入資產之賬面金額，或在適當情況下當獨立資產處理。更換部份之賬面金額不會被確認。所有其他有關項目之維修及保養費用，在相關之財政期間全面收益表內以支出入賬。

Notes to the Financial Statements

財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

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

- Leasehold land classified as finance lease
- Shorter of remaining lease term or useful life of 50 years
- Leasehold improvements
- Shorter of the lease period or useful life of 10 years
- Buildings
- 50 years

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

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

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

2.4 Impairment of non-financial assets

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

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

- 分類為融資租賃之租賃土地
- 餘下租賃期或50年之可使用年期之較短者
- 租賃物業改良工程
- 租賃期或10年之可使用年期之較短者
- 樓宇
- 50年

資產之剩餘價值及可使用年期在各呈報期間末進行檢討，並在適當時調整。

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

出售產生之盈虧乃通過比較所得收益與賬面金額而釐定，並於全面收益表確認。

2.4 非金融資產之減值

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

Notes to the Financial Statements

財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

2.5 Financial assets

2.5.1 Classification

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

(a) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for the amounts that are settled or expected to be settled more than 12 months after the end of the reporting period. These are classified as non-current assets.

(b) Held-to-maturity financial assets

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

(c) Available-for-sale financial assets

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

2.5 金融資產

2.5.1 分類

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

(a) 貸款及應收款項

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

(b) 持有至到期之金融資產

持有至到期之金融資產為非衍生金融工具，有固定或可預計之付款及固定之到期日，而基金委員會管理層亦有正面動機及能力持有該金融工具至到期日。如基金委員會出售持有至到期之金融資產項目之其中非少數部份，而使其變成非純持有至到期之投資工具，則其分類會被改為可供出售之金融資產。除了那些到期日與呈報期間末差距不足12個月者會被界定為流動資產外，其餘持有至到期之金融資產均會被歸類為非流動資產。

(c) 可供出售之金融資產

可供出售之金融資產為歸類於此類別或並無歸類於任何其他類別之非衍生工具。除非投資項目到期或管理層有意於呈報期間結束後12個月內將其出售，否則他們將被歸類為非流動資產。

Notes to the Financial Statements

財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

2.5.2 Recognition and measurement

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

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

When securities classified as available for sale are sold or impaired, the accumulated fair value adjustments recognised in funds are included in the statement of comprehensive income as “gains and losses from investment securities”.

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

2.6 Offsetting financial instruments

Financial assets and liabilities are offset and the net amount reported in the balance sheet when there is a legally enforceable right to offset the recognised amounts and there is an intention to settle on a net basis or realise the asset and settle the liability simultaneously.

2.5.2 確認及計量

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

可供出售金融資產之公允價值變動會於其他全面收益確認。

當分類為可供出售之金融資產被售出或已減值，累積之公允價值調整於基金確認，並計入全面收益表，列作「投資證券產生之盈虧」。

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

2.6 抵銷金融工具

當有法定可執行權利可抵銷已確認金額，並有意圖按淨額基準結算或同時變現資產和結算負債時，金融資產與負債可互相抵銷，並在資產負債表報告其淨額。

Notes to the Financial Statements

財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

2.7 Impairment of financial assets

(a) Assets carried at amortised cost

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

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

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

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

2.7 金融資產之減值

(a) 按攤銷成本列賬之資產

基金委員會於各呈報期間末評估金融資產或一組金融資產有否出現客觀減值憑證。只有當有客觀憑證指於初步確認資產後發生一宗或多宗事件導致出現減值(「虧損事件」)，而該宗(或該等)虧損事件對該項或該組金融資產之估計未來現金流構成之影響可合理估計時，有關金融資產才算出現減值及產生減值虧損。

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

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

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

Notes to the Financial Statements

財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

(b) *Assets classified as available for sale*

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

2.8 Receivables

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

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

2.9 Cash and cash equivalents

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

2.10 Funds and reserves

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

(b) *分類為可供出售之資產*

基金委員會於每個呈報期間末評估有沒有任何客觀證據可確定某一或一組金融資產已減值。至於分類為可供出售之股票投資，在確定其是否已減值時，會以該證券是否有大幅及持續下跌而使其公允價值低於成本為指標。如在可供出售金融資產出現上述情況，則其累積虧損（以購置成本與現時公允價值之差額，減去該金融資產之前在全面收益中已確認之減值虧損計算），將從基金及儲備中遷除而於全面收益表中確認。權益工具已在全面收益表確認之減值虧損不可透過全面收益表轉回。

2.8 應收款項

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

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

2.9 現金及現金等價物

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

2.10 基金及儲備

與各基金及儲備（投資儲備除外）有關之收支乃直接於全面收益表中顯示。而相關之盈餘或虧損淨額，會直接於全面收益表與各基金及儲備之間相互轉撥。

Notes to the Financial Statements

財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

2.11 Payables

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

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

2.12 Provisions

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

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

2.13 Contingent liabilities

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

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

2.11 應付款項

應付款項先以公允價值確認，其後以實際利率法計算攤銷成本入賬。

倘應付款項於一年或以內(或於業務之一般營運週期(如長於一年))到期，則彼等確認為流動負債。如並無到期，則彼等列報為非流動負債。

2.12 撥備

當基金委員會因過往事件而致目前負有法律或推定責任，在履行這些責任時甚有可能導致資源流出，而涉及金額亦能可靠地作出估量時，則確認撥備。未來營運虧損不會確認撥備。

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

2.13 或有負債

或有負債指因過往發生之事件而可能引起之責任，此等責任僅會於一項或多項基金委員會無法完全控制之不確定未來事件發生或不發生而予以確認。或有負債亦可能為因過往事件而形成之現有責任，但因導致經濟資源流出之可能性不大，或相關債務金額無法可靠計量，而不予確認。

或有負債雖不予確認，但(如有)會於財務報表附註披露。當經濟資源流出之可能性發生改變，導致經濟資源可能流出時，此等或有負債即確認為撥備。

Notes to the Financial Statements

財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

2.14 Employee benefits

(a) Employee leave entitlements

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

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

(b) Pension obligations

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

2.15 Income recognition

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

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

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

Rental income and sundry income are recognised on an accruals basis.

2.14 僱員福利

(a) 僱員可享有之假期

僱員之年假，在僱員合乎資格享有假期時被確認。基金委員會根據僱員於年終結算日之服務年期估計年假之負債而作出撥備。

僱員享有之病假及產假或侍產假不會被確認，直至實際放假被確認。

(b) 退休金計劃之責任

基金委員會根據職業退休計劃條例分別參與一個香港界定供款職業退休計劃及一個香港之強制性公積金計劃(「強積金計劃」)。該等計劃之資產以單獨之受託管理基金持有。一旦供款已支付，基金委員會並無其他付款責任。供款會於到期時以員工福利開支獲確認。但職業退休計劃部份，開支則會扣除那些僱員在合乎資格獲得全部供款年期前離開職業退休計劃而不能獲得之供款部份。預繳供款會被確認為資產，但必須有現金退款或在將來供款扣除之選擇下方可確認入賬。

2.15 收入確認

徵款收入、因遲繳徵款所收取之罰款及代管特惠金所收取之行政費用當落實為基金委員會應收取之款項，而又確定款項可以收到時確認。

利息收入按時間比例以實際利率方法確認入賬。

股息收入在收取付款之權利確立時確認。

租金收入及雜項收入按累計基準確認。

Notes to the Financial Statements

財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

2.16 Compensation

Compensation expense is accounted for on a paid out basis.

2.16 補償

補償支出在落實需支付款項時入賬。

2.17 Leases

(a) As lessee

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

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

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

(b) As lessor

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

Lease income from operating lease is recognised over the term of the lease on a straight-line basis.

2.17 租賃

(a) 作為承租人

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

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

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

(b) 作為出租人

倘資產根據經營租約出租，資產會按該資產之性質計入資產負債表內。

來自經營租約之租賃收入會按租賃年期以直線法計算。

Notes to the Financial Statements

財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

3 Financial risk and fund risk management

3 財務風險及基金風險管理

3.1 Financial risk factors

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

(a) Foreign exchange risk

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

(b) Credit risk

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

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

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

3.1 財務風險因素

基金委員會所涉活動令其需面對不同之財務風險，其中包括外匯風險、信貸風險、流動性風險、價格風險及現金流量利率風險。基金委員會整體風險管理重點放於金融市場未能估計之波動，盡量減低波動對基金委員會財政表現可能帶來之負面影響。

(a) 外匯風險

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

(b) 信貸風險

基金委員會所面對之信貸風險主要由應收賬款、持有至到期之金融資產及銀行存款所產生。

基金委員會設有政策控制及監察主要因未能收到徵款而所需面對之信貸風險。至於持有至到期之金融資產及流動資金，由於交易對方為獲國際評級機構給予很高信貸評級之機構及銀行，基金委員會委員認為基金委員會所面對之信貸風險不高。

基金委員會面對之最高信貸風險是在結算日各項金融資產之賬面金額。

Notes to the Financial Statements

財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

(c) Liquidity risk

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

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

		2012	2011
Less than 1 year	不超過一年		
Accruals and other payables (note 13)	應計款項及其他應付款項(附註13)	<u>1,915,841</u>	<u>1,656,240</u>

(d) Price risk

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

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

At 31st December 2012, if the equity price had increased/decreased by 5% (2011: 5%) with all other variables held constant, available-for-sale financial assets and investment reserve would increase/decrease by approximately HK\$11,697,000 (2011: HK\$7,888,000) as a result of changes in fair value of the available-for-sale financial assets.

(c) 流動性風險

慎重之流動性風險管理要求存放充裕之資金及銀行結餘週轉。基金委員會透過其屬下之財務及行政委員會，已制訂及執行一系列慎重之投資及庫務策略以確保有足夠現金應付各種流動性開支。

下列圖表分析基金委員會之金融負債，並按結算日與約定到期日相差日期，歸類於合適之到期組別。下列數字為約定未貼現之現金流量。

(d) 價格風險

基金委員會所持股票投資項目令其須面對價格風險。基金委員會之投資組合乃根據基金委員會制定之投資指引由屬下之財務及行政委員會管理。

基金委員會股票投資項目均於香港交易所上市。

於2012年12月31日，倘股票價格上升/下跌5%（2011年：5%），且所有其他變數維持不變，則可供出售之金融資產及投資儲備將會增加/減少約\$11,697,000（2011年：\$7,888,000），乃因可供出售之金融資產之公允價值發生變動所致。

Notes to the Financial Statements

財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

(e) Cash flow interest rate risk

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

At 31st December 2012, if interest rates on bank deposits had been 100 (2011: 100) basis points higher/lower with all other variables held constant, surplus for the year would have been HK\$7,085,000 (2011: HK\$3,541,000) lower/higher as a result of higher/lower interest income.

3.2 Fund risk management

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

The funds of the Board comprise its funds and reserves.

3.3 Fair value estimation

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

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

The following table presents the Board's assets that are measured at fair value at 31st December 2012.

(e) 現金流量利率風險

基金委員會於銀行之存款令其需面對利率風險，這方面由基金委員會屬下之財務及行政委員會管理。

於2012年12月31日，倘銀行存款利率增加／減少100個基點(2011年：100個基點)，且所有其他變數維持不變，則年內盈餘將會減少／增加\$7,085,000(2011年：\$3,541,000)，乃因利息收入增加／減少所致。

3.2 基金風險管理

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

基金委員會之資金包括其基金及儲備。

3.3 公允價值估計

下表分析基金委員會透過估值法按公允價值計之金融工具。不同層級之界定如下：

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

下表呈報基金委員會於2012年12月31日按公允價值計量之資產。

	2012	2011
Level 1		
Available-for-sale financial assets (note 8)	233,944,927	157,767,581
第一層級		
可供出售之金融資產(附註8)	233,944,927	157,767,581

Notes to the Financial Statements

財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

4 Critical accounting estimates and judgements

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

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

(a) Held-to-maturity investments

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

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

(b) Impairment of held-to-maturity financial assets and available-for-sale financial assets

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

4 關鍵之會計估計及判斷

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

基金委員會會對未來情況作各項評估及假設，但根據上述評估及假設所作之會計估計，按定義極少與實際結果完全相同。那些估計及判斷如有相當風險令下一個財政年度之資產及負債賬面金額需作重大調整，將在下列分段中討論：

(a) 持有至到期之投資

基金委員會按照《香港會計準則》第39號「金融工具：確認及計量」之指引，將有固定或可預計付款並有固定到期日之非衍生金融工具定為持有至到期之投資。這項界定需要基金委員會作出重要評估。基金委員會會衡量將投資項目持有至到期之動機及能力而作出評估。

如基金委員會未能將投資項目持有至到期日，又非因《香港會計準則》第39號內說明之原因所致，則必須將投資項目重新界定為可供出售之金融資產，而該項目價值亦會以公允價值而非已攤銷成本計算。

(b) 持有至到期及可供出售金融資產之減值

基金委員會按照《香港會計準則》第39號之指引確定投資項目何時減值。這項確定需基金委員會作出重要評估。作出評估時，除其他因素外，基金委員會需評估投資項目市值低於成本之時間及幅度，投資環境是否健康以及所投資企業未來商業前景等因素。而在考慮企業之前景時，基金委員會需就整體行業及個別企業之表現、技術及運作之轉變及融資現金流量等不同方面作出考慮。

Notes to the Financial Statements

財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

5 Property, plant and equipment

5 物業、機器及設備

		Properties (note a) 物業 (附註a)	Leasehold land (note a) 租賃土地 (附註a)	Leasehold improvements 租賃物業 改良工程	Total 總數
At 1st January 2011	於2011年1月1日				
Cost	成本	24,552,690	9,955,332	—	34,508,022
Accumulated depreciation	累積折舊	(3,011,688)	(71,248)	—	(3,082,936)
Net book amount	賬面淨值	<u>21,541,002</u>	<u>9,884,084</u>	<u>—</u>	<u>31,425,086</u>
Year ended 31st December 2011	截至2011年12月31日止年度				
Opening net book amount	年初賬面淨值	21,541,002	9,884,084	—	31,425,086
Additions	添置	—	—	5,109,410	5,109,410
Depreciation	折舊	(499,893)	(11,729)	(510,941)	(1,022,563)
Closing net book amount	年末賬面淨值	<u>21,041,109</u>	<u>9,872,355</u>	<u>4,598,469</u>	<u>35,511,933</u>
At 31st December 2011	於2011年12月31日				
Cost	成本	24,552,690	9,955,332	5,109,410	39,617,432
Accumulated depreciation	累積折舊	(3,511,581)	(82,977)	(510,941)	(4,105,499)
Net book amount	賬面淨值	<u>21,041,109</u>	<u>9,872,355</u>	<u>4,598,469</u>	<u>35,511,933</u>
Year ended 31st December 2012	截至2012年12月31日止年度				
Opening net book amount	年初賬面淨值	21,041,109	9,872,355	4,598,469	35,511,933
Depreciation	折舊	(491,054)	(11,522)	(510,941)	(1,013,517)
Closing net book amount	年末賬面淨值	<u>20,550,055</u>	<u>9,860,833</u>	<u>4,087,528</u>	<u>34,498,416</u>
At 31st December 2012	於2012年12月31日				
Cost	成本	24,552,690	9,955,332	5,109,410	39,617,432
Accumulated depreciation	累積折舊	(4,002,635)	(94,499)	(1,021,882)	(5,119,016)
Net book amount	賬面淨值	<u>20,550,055</u>	<u>9,860,833</u>	<u>4,087,528</u>	<u>34,498,416</u>

Note:

(a) The properties and leasehold land are situated in Hong Kong and are held under long-term leases.

附註：

(a) 物業及租賃土地位於香港，且持有作長期租賃。

Notes to the Financial Statements

財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

6 Financial instruments by category

6 金融工具分類

The Board's financial instruments include the following:

基金委員會持有之金融工具包括下列各項：

		Loans and receivables 貸款及應收款項	Held-to-maturity financial assets 持有至到期之金融資產	Available-for-sale financial assets 可供出售之金融資產	Total 總數
Financial assets	金融資產				
<i>At 31st December 2012</i>	<i>於2012年12月31日</i>				
Held-to-maturity financial assets (note 7)	持有至到期之金融資產 (附註7)	—	641,775,497	—	641,775,497
Available-for-sale financial assets (note 8)	可供出售之金融資產 (附註8)	—	—	233,944,927	233,944,927
Accounts receivable (note 9)	應收賬項 (附註9)	3,254,730	—	—	3,254,730
Interest receivables	應收利息	11,390,844	—	—	11,390,844
Deposits	存款	60,783	—	—	60,783
Fixed deposits with original maturity over three months	原定超過三個月後到期之定期存款	622,503,161	—	—	622,503,161
Cash and cash equivalents (note 11)	現金及現金等價物 (附註11)	85,960,954	—	—	85,960,954
Total	總數	<u>723,170,472</u>	<u>641,775,497</u>	<u>233,944,927</u>	<u>1,598,890,896</u>
<i>At 31st December 2011</i>	<i>於2011年12月31日</i>				
Held-to-maturity financial assets (note 7)	持有至到期之金融資產 (附註7)	—	866,101,184	—	866,101,184
Available-for-sale financial assets (note 8)	可供出售之金融資產 (附註8)	—	—	157,767,581	157,767,581
Accounts receivable (note 9)	應收賬項 (附註9)	18,454,827	—	—	18,454,827
Interest receivables	應收利息	11,818,867	—	—	11,818,867
Deposits	存款	167,585	—	—	167,585
Cash and cash equivalents (note 11)	現金及現金等價物 (附註11)	354,102,092	—	—	354,102,092
Total	總數	<u>384,543,371</u>	<u>866,101,184</u>	<u>157,767,581</u>	<u>1,408,412,136</u>
				Other financial liabilities at amortised cost 按攤銷成本計之其他金融負債	
Financial liabilities	金融負債				
<i>At 31st December 2012</i>	<i>於2012年12月31日</i>				
Accruals and other payables (note 13)	應計款項及其他應付款項 (附註13)				<u>1,915,841</u>
<i>At 31st December 2011</i>	<i>於2011年12月31日</i>				
Accruals and other payables (note 13)	應計款項及其他應付款項 (附註13)				<u>1,656,240</u>

Notes to the Financial Statements

財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

7 Held-to-maturity financial assets

7 持有至到期之金融資產

		2012	2011
Certificates of deposits, at nominal value	存款證認購之票面值	642,000,000	867,000,000
Less: unamortised discounts	減：未攤銷之折扣	(224,503)	(898,816)
At amortised cost	按攤銷成本	641,775,497	866,101,184
Less: to be matured within 12 months	減：十二個月內到期之存款證	—	(250,961,849)
Matured after 12 months	十二個月後到期之存款證	641,775,497	615,139,335

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

持有至到期之金融資產變動概述如下：

		2012	2011
At 1st January	於1月1日	866,101,184	1,020,654,538
Additions	增購	60,000,000	140,000,000
Disposals	出售	(67,000,000)	(73,000,000)
Redemption	贖回	(218,000,000)	(221,000,000)
Amortisation of discount/(premium)	攤銷之折扣/(溢價)	674,313	(553,354)
At 31st December	於12月31日	641,775,497	866,101,184

Certificates of deposits are with fixed interest rates ranging from 1.7% to 5.1% (2011: 1.8% to 6.1%) and maturity dates between March 2014 to March 2021 (2011: January 2012 to March 2021).

存款證固定年利率為1.7%至5.1% (2011年：1.8%至6.1%)，到期日介乎2014年3月至2021年3月 (2011年：2012年1月至2021年3月)。

The Board has not reclassified any financial assets measured at amortised cost rather than fair value during the year (2011: nil).

基金委員會並無重新分類任何按攤銷成本計 (不包括年內按公允價值計) 之金融資產 (2011年：無)。

At 31st December 2012 and 2011, the balance did not contain impaired assets.

於2012年及2011年12月31日，結餘並無包括減值資產。

During the year, a loss of HK\$2,866,545 (2011: HK\$7,390,000) was realised on the disposals of held-to-maturity financial assets.

年內，出售持有至到期之金融資產時變現虧損為\$2,866,545 (2011年：\$7,390,000)。

The fair value of held-to-maturity financial assets based on quoted market bid prices is HK\$655,410,610 (2011: HK\$877,147,195).

按市場開列最新收購價計算之持有至到期之金融資產之公允價值為\$655,410,610 (2011年：\$877,147,195)。

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

所有持有至到期之金融資產面值均以港幣計算。

Notes to the Financial Statements

財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

8 Available-for-sale financial assets

8 可供出售之金融資產

		2012	2011
Equity securities — listed in Hong Kong, at market value:	按市值計之上市股本證券— 香港：		
At 1st January	於1月1日	157,767,581	194,737,221
Additions	增購	36,359,015	691,351
Fair value gain/(loss) transferred to investment reserve	公允價值盈利/(虧損)轉入投資 儲備	39,818,331	(37,660,991)
		<u>233,944,927</u>	<u>157,767,581</u>
At 31st December	於12月31日		

At 31st December 2012 and 2011, the balance did not contain impaired assets.

於2012年及2011年12月31日，結餘並無包括減值資產。

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

所有可供出售之金融資產面值均以港幣計算。

9 Accounts receivable

9 應收賬款

		2012	2011
Levy income	徵款收入	3,280,516	18,628,381
Less: provision for impairment	減：減值撥備	(25,786)	(173,554)
		<u>3,254,730</u>	<u>18,454,827</u>
Levy income receivable — net	應收徵款收入—淨值		

At 31st December 2012, accounts receivable of HK\$583,459 (2011: HK\$414,406) were past due but not impaired. These relate to a number of independent contractors for whom there is no recent history of default. The ageing analysis of these accounts receivable is as follows:

於2012年12月31日，應收賬款\$583,459 (2011年：\$414,406)已過期但未減值。該等款項與若干並無任何近期拖欠記錄之獨立承包商有關。該等應收賬款之賬齡分析如下：

		2012	2011
Past due by:	於以下日期到期：		
Up to 3 months	三個月以內	583,459	342,024
4 to 12 months	四至十二個月	—	63,447
Over 12 months	十二個月以上	—	8,935
		<u>583,459</u>	<u>414,406</u>

Notes to the Financial Statements

財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

At 31st December 2012, accounts receivable of HK\$25,786 (2011: HK\$173,554) were impaired and fully provided for. The individually impaired receivables mainly related to contractors that were in financial difficulties and management assessed that only a portion of receivables is expected to be recovered. The ageing analysis of these accounts receivable is as follows:

於2012年12月31日，應收賬款\$25,786 (2011年：\$173,554)已減值且已悉數作出撥備。個別減值應收款項主要與面臨財務困難之承包商有關，且管理層評估僅部份應收款項預期可予收回。該等應收賬款之賬齡分析如下：

		2012	2011
Past due by:	於以下日期到期：		
Up to 3 months	三個月以內	21,011	—
4 to 12 months	四至十二個月	4,775	—
Over 12 months	十二個月以上	—	173,554
		<u>25,786</u>	<u>173,554</u>

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

應收賬款減值撥備變動如下：

		2012	2011
At 1st January	於1月1日	173,554	262,232
Receivables written off during the year as uncollectible	年內撇銷應收款項作無法收回款項	(136,889)	(11,812)
Reversal of provision for impairment of accounts receivable (note 16)	應收賬款減值撥備回撥(附註16)	(10,879)	(76,866)
At 31st December	於12月31日	<u>25,786</u>	<u>173,554</u>

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

增加及回撥減值應收款項撥備已計入全面收益表項下行政開支。倘並無預期回收額外現金時，計入撥備賬目之金額一般予以撇銷。

In addition, during the year, bad debts of HK\$7,205 (2011: HK\$132,956) was written off directly in administrative expenses in the statement of comprehensive income.

另外，年內壞賬\$7,205 (2011年：\$132,956)直接於全面收益表項下行政開支進行撇銷。

The Board does not hold any collateral as security.

基金委員會並無持有任何抵押物作為抵押。

The carrying amounts of accounts receivable approximate their fair values as at 31st December 2012 and 2011 and are denominated in Hong Kong dollars.

於2012年及2011年12月31日，應收賬款之面值與其公允價值相若，且均以港幣計算。

Notes to the Financial Statements

財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

10 Fixed deposits with original maturity over three months

As at 31st December 2012, the effective interest rate on fixed deposits with original maturity over three months is 1.32% per annum; these deposits have an average maturity of 263 days.

The carrying amount of fixed deposits is denominated in the following currencies:

		2012	2011
Hong Kong dollars	港幣	554,525,122	—
Renminbi	人民幣	67,978,039	—
		<u>622,503,161</u>	<u>—</u>

11 Cash and cash equivalents

		2012	2011
Cash at banks and in hand	銀行存款及手持現金	85,960,954	20,671,532
Short-term bank deposits	銀行短期存款	—	333,430,560
		<u>85,960,954</u>	<u>354,102,092</u>
Maximum exposure to credit risk	最大信貸風險	<u>85,943,714</u>	<u>354,068,650</u>

As at 31st December 2011, the effective interest rate on short-term bank deposits was 1.43% per annum; these deposits had an average maturity of 36 days.

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

10 原定超過三個月後到期之定期存款

於2012年12月31日，原定超過三個月後到期之定期存款的實際年利率為1.32%；該等存款平均到期日為263日。

定期存款的賬面值乃以下列貨幣計算：

11 現金及現金等價物

於2011年12月31日，銀行短期存款之實際利率每年為1.43%；該等存款平均到期日為36日。

現金及現金等價物之賬面金額乃以港幣計算。

Notes to the Financial Statements

財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

12 Funds and reserves

12 各項基金及儲備

		Accumulated fund	Research fund	Prevention fund	Rehabilitation fund	Computer systems fund	General reserve	Capital reserve	Investment reserve	Total
		累積基金	研究基金	預防基金	復康基金	電腦系統基金	一般儲備	資本儲備	投資儲備	總額
			(附註a)	(附註b)	(附註c)	(附註d)	(附註e)	(附註f)	(附註g)	
At 1st January 2011	於2011年1月1日	1,130,870,638	5,696,141	11,226,648	5,263,875	1,616,047	100,000,000	31,425,086	63,623,431	1,349,721,866
Surplus for the year	是年度盈餘	129,617,504	—	—	—	—	—	—	—	129,617,504
Transfer from accumulated fund	累積基金撥入	(20,556,160)	1,500,000	8,546,750	5,400,000	—	—	5,109,410	—	—
Transfer to accumulated fund	撥入累積基金以抵銷									
— Depreciation	一折舊	1,022,563	—	—	—	—	—	(1,022,563)	—	—
— Project expenses	一活動開支	15,173,731	(2,868,632)	(6,827,784)	(5,168,237)	(309,078)	—	—	—	—
Transfer to accumulated fund	撥入累積基金	100,000,000	—	—	—	—	(100,000,000)	—	—	—
Fair value loss on available-for-sale financial assets	可供出售之金融資產公允價值虧損	—	—	—	—	—	—	—	(37,660,991)	(37,660,991)
At 31st December 2011 and 1st January 2012	於2011年12月31日及2012年1月1日	1,356,128,276	4,327,509	12,945,614	5,495,638	1,306,969	—	35,511,933	25,962,440	1,441,678,379
Surplus for the year	是年度盈餘	149,738,036	—	—	—	—	—	—	—	149,738,036
Transfer from accumulated fund	累積基金撥入	(23,490,000)	3,000,000	13,590,000	6,900,000	—	—	—	—	—
Transfer to accumulated fund	撥入累積基金以抵銷									
— Depreciation	一折舊	1,013,517	—	—	—	—	—	(1,013,517)	—	—
— Project expenses	一活動開支	20,121,986	(1,350,252)	(12,437,477)	(6,225,616)	(108,641)	—	—	—	—
Fair value gain on available-for-sale financial assets	可供出售之金融資產公允價值獲利	—	—	—	—	—	—	—	39,818,331	39,818,331
At 31st December 2012	於2012年12月31日	1,503,511,815	5,977,257	14,098,137	6,170,022	1,198,328	—	34,498,416	65,780,771	1,631,234,746

(a) Research fund

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

(a) 研究基金

研究基金用以資助進行之中個別研究項目。

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

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

(b) 預防基金(前稱教育及宣傳基金)

預防基金用以支付教育及宣傳活動之開支。這些活動主要提醒工友及其家人人工地所存在有關職業健康之潛在風險，並強調採取適當預防措施之重要性。

(c) Rehabilitation fund

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

(c) 復康基金

復康基金用以資助各復康活動，為病人提供全人復康照顧。

(d) Computer systems fund

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

(d) 電腦系統基金

電腦系統基金用於撥付發展處理徵款系統及病人補償之系統。

(e) General reserve

A general reserve has been set aside for the common law claims to be borne by the Board.

(e) 一般儲備

一般儲備為基金委員會因普通法索償可能需要面對之開支承擔作準備。

Notes to the Financial Statements

財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

(f) Capital reserve

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

(g) Investment reserve

Investment reserve represents the accumulated fair value gain on available-for-sale financial assets.

(f) 資本儲備

資本儲備用以支付購買物業、機器及設備所需開支，每年均從這儲備撥出款項以抵銷折舊。

(g) 投資儲備

投資儲備代表可供出售金融資產之累積公允價值盈利。

13 Accruals and other payables

		2012	2011
Accruals	應計款項	1,756,460	1,466,970
Deposits received	已收存款	125,224	187,836
Other payables	其他應付款項	34,157	1,434
		<hr/>	<hr/>
Financial liabilities	金融負債	1,915,841	1,656,240
Provision for unutilised annual leave	未使用年假撥備	309,725	534,440
		<hr/>	<hr/>
		<u>2,225,566</u>	<u>2,190,680</u>

The carrying amounts of accruals and other payables approximate their fair values as at 31st December 2012 and 2011 and are denominated in Hong Kong dollars.

13 應計款項及其他應付款項

於2012年及2011年12月31日，應計款項及其他應付款項之賬面金額與其公允價值相若，且均以港幣計算。

14 Levy income

		2012	2011
Private sector	私人工程	137,237,287	119,954,805
Public works sector	公共工程	110,879,005	115,769,065
Mass Transit Railway	港鐵工程	40,208,783	34,917,595
Quarry industry	石礦業	745,586	846,214
Port and Airport Development Scheme	機場及港口發展計劃	3,255,868	1,318,047
		<hr/>	<hr/>
		<u>292,326,529</u>	<u>272,805,726</u>

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

14 徵款收入

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

Notes to the Financial Statements

財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

15 Employee benefit expense

15 職員薪酬及福利開支

		2012	2011
Wages and salaries	薪金	7,051,500	5,454,818
Staff medical insurance	職員醫療保險	70,375	72,223
Staff compensation insurance	職員意外保險	13,190	2,796
Pension costs — defined contribution plan	退休金供款—界定供款職業退休計劃	495,592	459,065
Pension costs — mandatory provident fund	退休金供款—強制性公積金	100,147	64,437
Provision for unutilised annual leave	未使用年假之撥備	(224,715)	(195,560)
		<u>7,506,089</u>	<u>5,857,779</u>

None of the Board members, who are considered as key management of the Board, received or will receive any fees or other emoluments in respect of their services to the Board during the year (2011: nil).

作為基金委員會之主要管理人員，沒有委員於年內領取或將會領取與服務基金委員會有關之任何酬金或其他報酬(2011年：無)。

16 Administrative expenses

16 行政開支

		2012	2011
Auditor's remuneration — audit services	核數師酬金—審核服務	164,000	154,900
Bad debts written off (note 9)	壞賬撇銷(附註9)	7,205	132,956
Reversal of provision for impairment of accounts receivable (note 9)	應收賬款減值回撥(附註9)	(10,879)	(76,866)
Legal and professional fees	法律及專業費用	284,208	1,555,383
Printing and stationery	印刷及文具	180,165	233,236
Others	其他	1,523,169	1,783,072
		<u>2,147,868</u>	<u>3,782,681</u>

17 Medical examination fees

17 判傷費用

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

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

18 Income tax expense

18 所得稅開支

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

香港利得稅並無予以撥備，乃因基金委員會因香港稅務條例第88條而獲豁免。

Notes to the Financial Statements

財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除特別指明外，所有金額均以港幣顯示)

19 Cash generated from operations

19 由營運活動產生現金

		2012	2011
Surplus for the year	是年度盈餘	149,738,036	129,617,504
Adjustments for:	以下各項調整：		
— Depreciation (note 5)	— 折舊(附註5)	1,013,517	1,022,563
— Amortisation of (discounts)/premium of held-to-maturity financial assets	— 持有至到期之金融資產(折扣)/溢價攤銷	(674,313)	553,354
— Bad debts written off (note 9)	— 壞賬撇銷(附註9)	7,205	132,956
— Reversal of provision for impairment of accounts receivable (note 9)	— 應收賬款減值回撥(附註9)	(10,879)	(76,866)
— Interest income	— 利息收入	(29,247,866)	(35,612,671)
— Dividend income	— 股息收入	(11,074,016)	(6,780,058)
— Net loss on disposals of held-to-maturity financial assets (note 7)	— 出售持有至到期之金融資產時虧損淨額(附註7)	2,866,545	7,390,000
Changes in working capital:	營運資金變動：		
— Accounts receivable	— 應收賬款	15,203,771	1,830,351
— Deposits	— 存款	106,802	(89,653)
— Advance payment for compensation	— 預支補償金	(126,010)	191,710
— Accruals and other payables	— 應計款項及其他應付款項	34,886	1,070,252
Cash generated from operations	由營運活動產生現金	<u>127,837,678</u>	<u>99,249,442</u>

20 Contingent liabilities

The Board is contingently liable for compensations payable on 87 (2011: 52) re-assessment applications under the Pneumoconiosis and Mesothelioma (Compensation) Ordinance which has not yet been determined by the Pneumoconiosis Medical Board.

20 或有負債

基金委員會或需支付補償予87名(2011年：52名)正等候肺塵埃沉着病判傷委員會覆判結果之病人可能獲發之補償。

21 Commitments

(a) Capital commitment

Capital expenditure contracted for at the end of the reporting period but not yet incurred is as follows:

		2012	2011
Property, plant and equipment	物業、機器及設備	<u>1,561,640</u>	<u>—</u>

21 承擔

(a) 資本承擔

於報告期間結束的已訂約但尚未產生的資本開支如下：

(b) Operating lease commitments

(i) As lessee

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

		2012	2011
No later than on year	一年內到期	42,228	31,068
Later than 1 year and no later than 5 years	超過一年但不超過五年到期	75,661	62,554
		<u>117,889</u>	<u>93,622</u>

(ii) As lessor

At 31st December 2012, the Board had future aggregate minimum lease receipts under non-cancellable operating leases in respect of its property as follows:

		2012	2011
No later than on year	一年內到期	<u>751,344</u>	<u>—</u>

(b) 經營租賃承擔

(i) 作為承租人

於12月31日，基金委員會在不可解除有關寫字樓及影印機之經營租賃未來最低需付租金總額如下：

(ii) 作為出租人

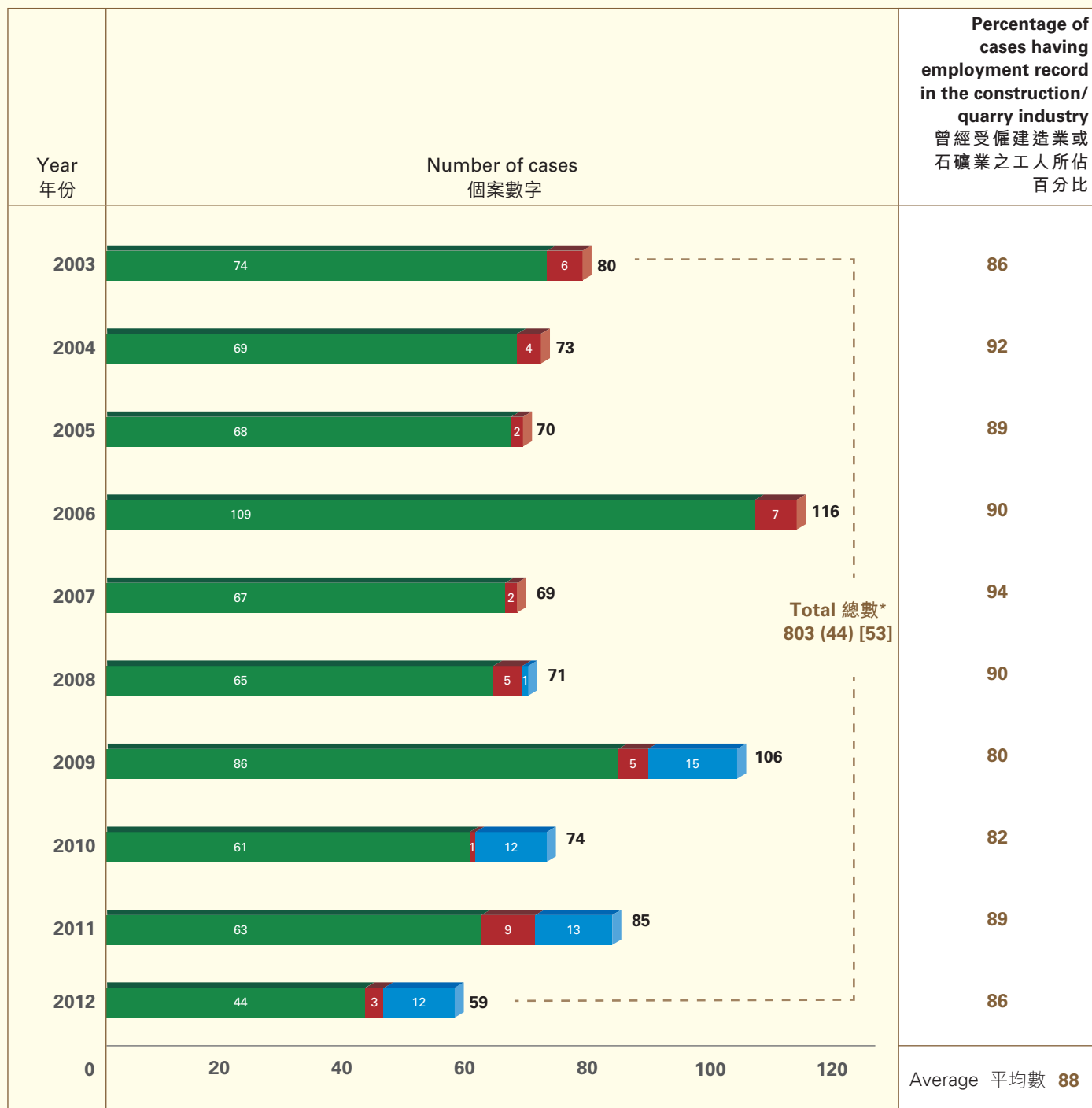
於2012年12月31日，基金委員會在不可解除有關其物業之經營租賃未來最低應收租金總額如下：

APPENDIX I

附錄一

NUMBER OF CONFIRMED NEW CASES IN THE PAST TEN YEARS

最近十年判定之新症數字



■ Silicosis cases 矽肺病個案

■ Asbestosis cases 石棉沉着病個案

■ Mesothelioma cases 間皮瘤個案

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

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

APPENDIX II 附錄二

ANALYSIS OF PNEUMOCONIOSIS AND MESOTHELIOMA CASES NEWLY CONFIRMED IN 2012

二零一二年內首次判定之肺塵埃沉着病及間皮瘤個案分析

Table 1 Age/Average Degree of Incapacity Analysis

圖表一 年齡/平均喪失工作能力程度統計

Age group 年齡組別	Number of case(s) 病人人數	Average age 平均年齡	Average degree of incapacity (%) * 平均喪失工作能力程度百分率*
30-39 三十至三十九歲	1 [1]	30	80
40-49 四十至四十九歲	0	0	0
50-59 五十至五十九歲	14 [2]	56	11
60-69 六十至六十九歲	28 (1) [2]	64	16
70-79 七十至七十九歲	9 [4]	74	25
80 and above 八十歲及以上	7 (2) [3]	84	34
Total 總數	59* (3) [12]	65	19

* Total number has included 7 fatal cases, the degree of incapacity of whom has not been determined.

* 總數包括7宗未有確定喪失工作能力程度之死亡個案。

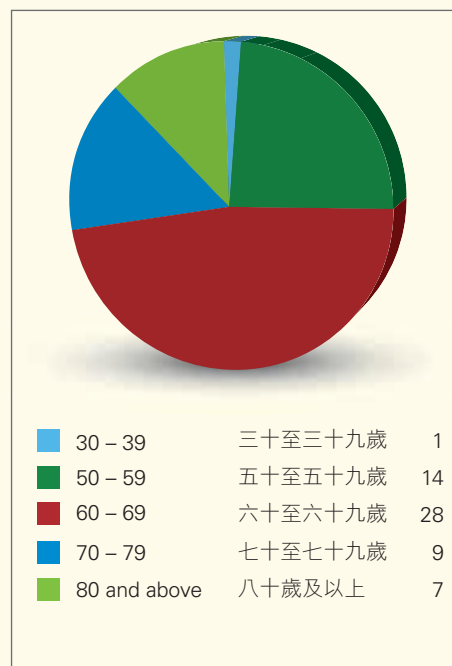


Table 2 Patients' Employment Status at Time of First Registration

圖表二 病人首次登記時之就業資料

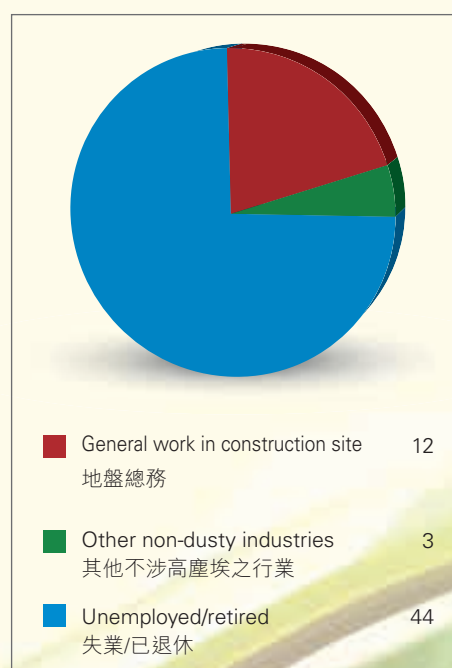
Category of occupation 職業類別	Number of cases 病人人數	Percentage 所佔百分率
General work in construction site 地盤總務	12 (1)	20.3
Other non-dusty industries 其他不涉高塵埃之行業	3	5.1
Unemployed/retired 失業/已退休	44 (2) [12]	74.6
Total 總數	59 (3) [12]	100

Note (Tables 1 & 2):

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

註(圖表一及二):

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



APPENDIX II

附錄二

Table 3 Employment History of Pneumoconiosis and Mesothelioma Cases Newly Confirmed in 2012

圖表三 二零一二年內首次判定之肺塵埃沉着病及間皮瘤患者過往之工作記錄

Industry 從事行業	Length of employment 從事行業時間						Total 總數		
	Below 10 years 十年以下			10 years or above 十年或以上					
Construction only 只建造業一項	0			19	(1)	[1]	19	(1)	[1]
Construction, Quarry and others 建造業、石礦業及其他行業	6	(1)	[2]	26		[3]	32	(1)	[5]
Sub-total 上項小和	6	(1)	[2]	45	(1)	[4]	51	(2)	[6]
Other industries 其他行業									
Ship manufacturing/sailing 船隻製造/行船	0			2	(1)	[1]	2	(1)	[1]
Jade/gem stone polishing 玉石/珠寶打磨	0			1			1		
Machine repairing/metal works 機器維修/鋼鐵工程	0			1		[1]	1		[1]
Others 其他	0			4		[4]	4		[4]
Sub-total 上項小和	0			8	(1)	[6]	8	(1)	[6]
Total 總數	6	(1)	[2]	53	(2)	[10]	59	(3)	[12]

Notes:

- Figures in parentheses () represent numbers of Asbestosis cases and figures in brackets [] represent numbers of Mesothelioma cases included in the total.
- Among the 59 cases under study, 51 (86.4%) have worked in the construction and/or the quarry industries. Only 8 (13.6%) have had employment connection with neither.

註:

- ()內數字為個案總數中石棉沉着病患者之人數，而[]內數字則為個案總數中間皮瘤患者之人數。
- 總數59名患者中，51人(86.4%)曾於建造業及/石礦業工作，另外8人(13.6%)從未於這兩行業工作。

APPENDIX III

附錄三

ANALYSIS OF PAYMENTS MADE UNDER THE PNEUMOCONIOSIS AND MESOTHELIOMA (COMPENSATION) ORDINANCE

《肺塵埃沉着病及間皮瘤(補償)條例》補償支出分析

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

圖表一 「舊個案」* 病人最新獲得之每月補償金額分析

Degree of incapacity assessed in latest assessment/ re-assessment (%) 最新獲判之喪失工作能力程度百分率	Number of cases 病人人數	Total amount of monthly payment 每月補償總支出 (HK\$ 港幣)	Average compensation payment per month per case 每人每月平均獲得之補償金額 (HK\$ 港幣)
5 – 20	271	911,130	3,362
25 – 40	97	506,450	5,221
45 – 60	41	281,610	6,869
65 – 80	17	172,350	10,138
85 – 100	6	95,490	15,915
Total 總數	432	1,967,030	4,553

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

此外，有2名病人可額外領取每月四千五百二十元之「護理及照顧方面的補償」。

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

* 「舊個案」為1993年法例修改前曾經領取「一筆過」補償之個案。

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

圖表二 「新個案」# 病人最新獲得之每月補償金額分析

Degree of incapacity assessed in latest assessment/ re-assessment (%) 最新獲判之喪失工作能力程度百分率	Number of cases 病人人數	Total amount of monthly payment 每月補償總支出 (HK\$ 港幣)	Average compensation payment per month per case 每人每月平均獲得之補償金額 (HK\$ 港幣)
5 – 20	1,033	5,192,770	5,027
25 – 40	141	1,289,030	9,142
45 – 60	67	860,490	12,843
65 – 80	22	374,620	17,028
85 – 100	7	152,600	21,800
Total 總數	1,270	7,869,510	6,196

In addition, “Compensation for Care and Attention” is payable to 6 cases at \$4,520 per case per month.

此外，有6名病人可額外領取每月四千五百二十元之「護理及照顧方面的補償」。

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

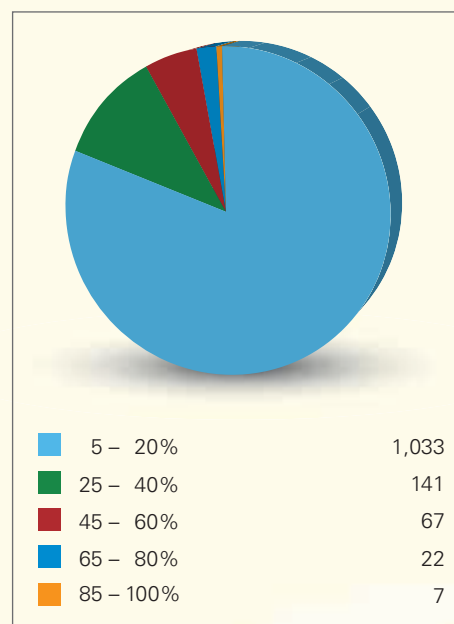
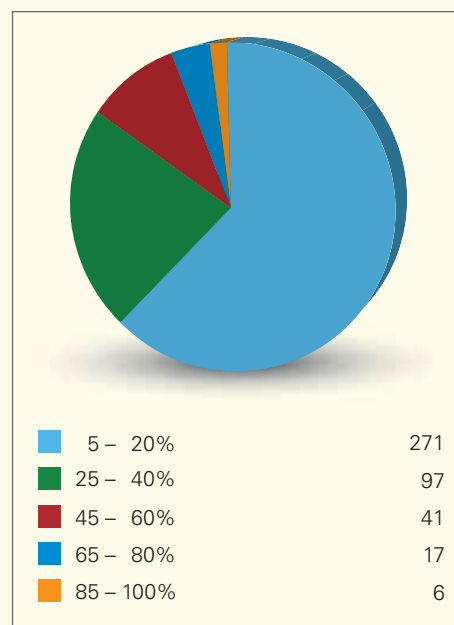
「新個案」為從未領取「一筆過」補償之個案。

Notes:

The amount of “Compensation for Care and Attention” was \$4,160 per month before the revision on 21 July 2012.

註：

「護理及照顧的補償」在2012年7月21日修訂前為四千一百六十元。



APPENDIX III

附錄三

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

圖表三 《肺塵埃沉着病及間皮瘤(補償)條例》支出總結

Compensation item 補償項目	Expenses incurred from 1 Jan to 31 Dec 2012 二零一二年一月一日至 十二月三十一日之支出 (HK\$ 港幣)	Expenses incurred from 1 Jan to 31 Dec 2011 二零一一年一月一日至 十二月三十一日之支出 (HK\$ 港幣)	Total expenses incurred from 9 Jul 1993 to 31 Dec 2012 一九九三年七月九日至 二零一二年十二月三十一日 之支出總額 (HK\$ 港幣)
Compensation for death resulting from Pneumoconiosis or Mesothelioma (or both) 肺塵埃沉着病或間皮瘤(或兩者) 引致死亡的補償	17,626,298	20,538,753	363,911,146
Compensation for bereavement 親屬喪亡之痛的補償	806,000	1,114,583	11,587,030
Monthly compensation for incapacity 喪失工作能力每月補償	119,845,811	118,479,081	2,311,037,484
Compensation for incapacity prior to date of diagnosis 判傷日期前喪失工作能力的補償	1,180,748	1,515,640	35,745,326
Compensation for care and attention 護理及照顧方面的補償	468,803	292,864	14,614,565
Funeral expenses 殯殮費	2,280,874	2,904,218	35,831,702
Medical expenses 醫療費	2,025,822	1,983,009	23,023,664
Expenses for medical appliances 醫療裝置費用	963,746	624,717	15,859,658
Total 總數	145,198,102	147,452,865	2,811,610,575

APPENDIX IV 附錄四

PROFILE OF ALL CASES RECEIVING COMPENSATION AS AT 31 DECEMBER 2012 於二零一二年十二月三十一日所有正在領取補償病人之統計資料

Table 1 Profile of the "Old Case" Pneumoconiosis Patients

圖表一 「舊個案」病人之統計資料

Age group 年齡組別	Number of cases 病人人數	Average age 平均年齡	Average degree of incapacity (%) 平均喪失工作能力程度百分率
50 – 59 五十至五十九歲	18	57	32
60 – 69 六十至六十九歲	113	65	25
70 – 79 七十至七十九歲	202	74	25
80 and above 八十歲及以上	99	85	19
Total 總數	432	73	24

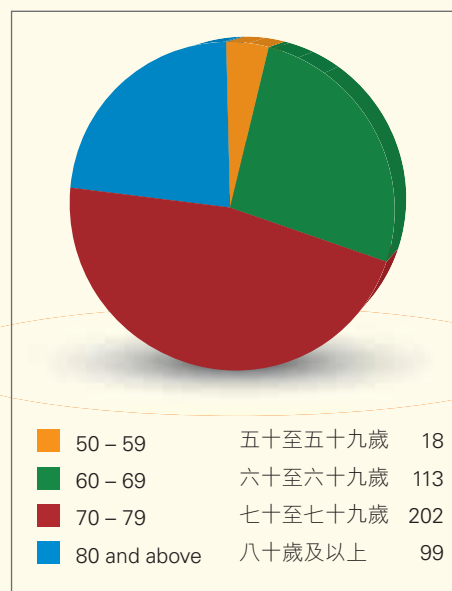
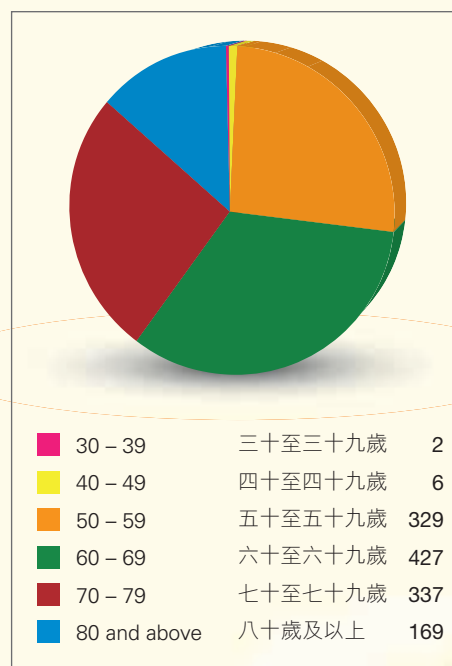


Table 2 Profile of the "New Case" Pneumoconiosis and Mesothelioma Patients

圖表二 「新個案」病人之統計資料

Age group 年齡組別	Number of cases 病人人數	Average age 平均年齡	Average degree of incapacity (%) 平均喪失工作能力程度百分率
30 – 39 三十至三十九歲	2 [1]	30	45
40 – 49 四十至四十九歲	6	46	18
50 – 59 五十至五十九歲	329 [2]	56	16
60 – 69 六十至六十九歲	427 (1) [2]	64	16
70 – 79 七十至七十九歲	337 [4]	74	18
80 and above 八十歲及以上	169 (2) [3]	84	14
Total 總數	1,270 (3) [12]	67	16



Note:

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

註：

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

APPENDIX V

附錄五

Five-Year Financial Summary 五年財務摘要

	2012	2011	2010	2009	2008 (HK\$'000) (港幣千元)
Income					
收入					
Levies					
徵款	292,327	272,806	236,873	195,963	176,647
Interest					
利息	29,248	35,613	38,942	43,619	47,603
Others					
其他收入	12,875*	7,378	7,276	10,651	6,692
Total income	<u>334,450</u>	<u>315,797</u>	<u>283,091</u>	<u>250,233</u>	<u>230,942</u>
總收入					
Expenditure					
支出					
Compensation					
補償	145,198	147,453	145,851	149,815	139,866
Project expenses					
活動開支	20,122	15,174	10,469	8,984	9,071
Staff, administrative and other expenses					
職員、行政費用及其他開支	14,885	14,918	13,130	14,700	13,259
Amortisation of prepaid operating lease payments					
預繳之經營租賃付款攤銷	—	—	—	4	4
Depreciation on property, plant and equipment					
物業、機器及設備之折舊	1,014	1,023	319	150	150
Capital expenditure					
資本開支	627	221	443	—	—
Net loss on disposals of held-to-maturity financial assets					
沽出持有至到期之金融資產之淨虧損	2,866	7,390	—	—	—
Total expenditure	<u>184,712</u>	<u>186,179</u>	<u>170,212</u>	<u>173,653</u>	<u>162,350</u>
總支出					
Surplus for the year					
是年度盈餘	149,738	129,618	112,879	76,580	68,592
Transfer (to)/from capital reserve					
(撥入)資本儲備/由資本儲備撥出	1,014	(4,087)	(23,589)	154	154
Accumulated fund brought forward					
上年度累積	1,356,128	1,130,870	1,042,211	976,887	908,990
	<u>1,506,880</u>	<u>1,256,401</u>	<u>1,131,501</u>	<u>1,053,621</u>	<u>977,736</u>
Transfer to project funds					
撥入活動基金	(23,490)	(15,447)	(11,100)	(20,394)	(9,920)
Transfer from project funds to compensate project expenses					
由活動基金撥出以抵銷開支	20,122	15,174	10,469	8,984	9,071
Transfer from general reserve					
由一般儲備撥入	—	100,000	—	—	—
Accumulated fund carried forward					
轉下年度之累積基金	<u>1,503,512</u>	<u>1,356,128</u>	<u>1,130,870</u>	<u>1,042,211</u>	<u>976,887</u>

* Others include dividend income from listed securities \$11,074,016, Ex-gratia fund administration charge received \$331,825, penalty on late payments of levies \$314,852, rental income \$626,120, sundry income \$30,182 and exchange gains \$498,643.

其他收入包括持有上市證券所獲股息 \$11,074,016、代管特惠金所收取之行政費用 \$331,825、因遲繳徵款所收取之罰款 \$314,852、租金收入 \$626,120、雜項收入 \$30,182 及匯兌收益 \$498,643。



Designer: Chan Pui Kui, Rachel

The first runner-up of the "Pneumoconiosis Compensation Fund Board Annual Report Design Competition"

(The Board has made modifications)

設計者：「肺塵埃沉着病補償基金委員會年報設計比賽」
亞軍得獎者陳沛蓀

(基金委員會作了部份修改)





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

呼出健康與關懷

15/F Nam Wo Hong Building
148 Wing Lok Street, Sheung Wan, Hong Kong
香港上環永樂街148號
南和行大廈15字樓
Tel 電話 : 2541 0032
Fax 傳真 : 2541 0211
E-mail 電子郵件 : contact@pcfb.org.hk
Website 網址 : <http://www.pcfb.org.hk>

