



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



2015
ANNUAL REPORT
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.

CODE OF ETHICS

- practising the principles of honesty, integrity, objectivity, impartiality, accountability, dedication, professionalism and diligence.

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。

專業守則

- 實行誠信可靠、廉潔守正、行事客觀、不偏不倚、承擔責任、盡忠職守及專業勤奮的原則。



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BOARD MEMBERS 基金委員會委員

As at 31 December 2015
於2015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



Dr So Ho Pui
蘇浩培醫生



Ir Lau Chi Kin
劉志健工程師



Mr Dave Chan
陳志雄先生



Mr L K Chow, MH
周聯僑先生·榮譽勳章



Ms Elsie Fung
馮艾斯女士



Ms Fanny Leung
梁燕芬女士



Ms Teresa Fong
方玉嬋女士

BOARD INFORMATION 基金委員會資料

BOARD MEMBERS

Ir Thomas Ho, JP (Chairman)

Nominated by the Hong Kong Construction Association

Ir Ringo Yu

Nominated by the Hong Kong Construction Association

Mr Joseph Chee

Nominated by the Hong Kong Contract Quarry Association

Dr So Ho Pui

Nominated by The Hong Kong Medical Association

Ir Lau Chi Kin

Engineer

Mr Dave Chan

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

Mr L K Chow, MH

Representing employees

Ms Elsie Fung

Representing employees

Mr Kenneth Siu (to June 2015)

Ms Fanny Leung (from June 2015)

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

Ms Teresa Fong

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

SECRETARY GENERAL: Mr Ricky Law

委員名單

何安誠工程師，太平紳士(主席)

由香港建造商會提名

余錫萬工程師

由香港建造商會提名

徐應強先生

由香港合約石礦商會提名

蘇浩培醫生

由香港醫學會提名

劉志健工程師

工程師

陳志雄先生

由香港機電工程商聯會提名

周聯僑先生，榮譽勳章

僱員代表

馮艾斯女士

僱員代表

邵國華先生(至2015年6月)

梁燕芬女士(由2015年6月)

庫務署助理署長(基金管理)

方玉嬋女士

勞工處負責肺塵埃沉着病及間皮瘤補償事宜的高級勞工事務主任

秘書長：羅紹雄先生





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 (to June 2015)
Ms Fanny Leung (from June 2015)

COMMITTEE ON LEVY & COMPENSATION

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

COMMITTEE ON OBJECTIONS

Ir Ringo Yu (Chairman)
Mr Joseph Chee
Ir Lau Chi Kin
Ms Elsie Fung
Mr Kenneth Siu (to June 2015)
Ms Fanny Leung (from June 2015)

COMMITTEE ON RESEARCH

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

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

附屬委員會

財務及行政委員會

何安誠工程師，太平紳士(主席)
徐應強先生
邵國華先生(至2015年6月)
梁燕芬女士(由2015年6月)

徵款及補償委員會

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

覆核委員會

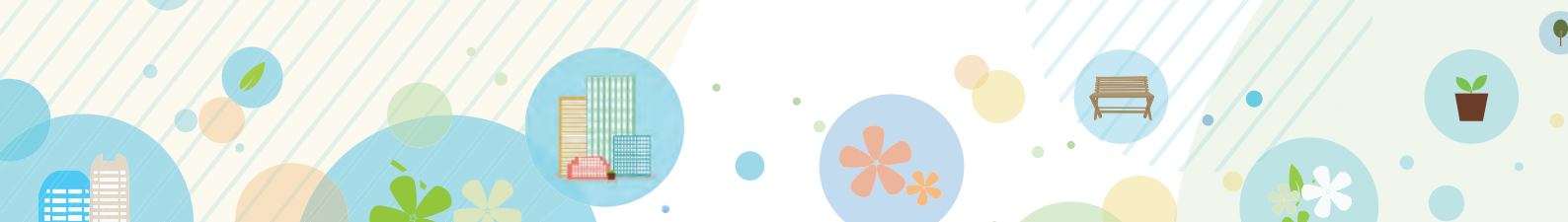
余錫萬工程師(主席)
徐應強先生
劉志健工程師
馮艾斯女士
邵國華先生(至2015年6月)
梁燕芬女士(由2015年6月)

研究委員會

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

復康委員會

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



BOARD INFORMATION 基金委員會資料

COMMITTEE ON PREVENTION

Ir Ringo Yu (Chairman)
Dr So Ho Pui
Mr Dave Chan
Mr L K Chow, MH
Ms Elsie Fung
Prof Anthony Fung
Dr Raymond Leung
Mr Trevor Sun (to July 2015)
Ms Sabrina Wan (from August 2015)
Dr Winson Yeung
Ms Betty Cheung
Mr Chris Lee
Mr Yeung Chung Yuen
Mr Lau Fook Ping (from October 2015)

ADVISERS OF THE BOARD

Prof Ignatius Yu
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Prof Albert Leung

OTHER INFORMATION

AUDITOR

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預防委員會

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陳志雄先生
周聯僑先生·榮譽勳章
馮艾斯女士
馮應謙教授
梁禮文醫生
孫同祥先生(至2015年7月)
尹晞雯女士(由2015年8月)
楊冠全博士
張妙嫻女士
李啟元先生
楊中源先生
劉福平先生(由2015年10月)

基金委員會顧問

余德新教授
蔡宏興先生
梁榮能教授

其他資料

核數師

畢馬威會計師事務所

基金委員會辦事處

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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 2015 was another challenging year for the Board and I am honoured to report the work of this Committee.

Despite the reduction of levy rate from 0.25% to 0.15% effective for tenders submitted on or after 20 August 2012, the full effect of such reduction on levy income has not yet fully materialized. In 2015, 52.61% of the total levy income was received from construction contracts levied at 0.25%, and 47.39% of the levy income was from the levy rate of 0.15%

In comparison with the value of last year, the total levy income decreased by 7.66% to \$358.06 million. The levies from the public sector decreased by 4.9% to \$196.4 million, and that from the private sector decreased by 10.75% to \$161.28 million. On the other hand, levies from the quarry industry dropped from \$0.52 million to \$0.38 million.

The interest income of certificate of deposits/bonds and fixed deposits increased by 2.36% or \$0.83 million to \$35.97 million. The dividend income decreased from \$13.06 million to \$11.62 million. Other income was \$7.83 million. As a whole, total income was \$413.48 million, showing a decrease of \$23.86 million or 5.45% from 2014.

On the total expenditure, it increased by 23.86% to \$248.14 million. Total compensation of \$188.45 million showed an increase of \$38.78 million or 25.91% from 2014, mainly due to the increase in the amount of five items of compensation with effect from 5 March 2015 approved by the Legislative Council.

何安誠工程師，太平紳士

2015年對基金委員會來說可算挑戰重重，本人很榮幸代表財務及行政委員會向大家匯報今年度的工作。

雖然在2012年8月20日或以後入標的建造工程合約所採用之徵款率由0.25%下調至0.15%，但下調的影響並未在這財政年度完全獲得反映。2015年度仍有52.61%的收入是按舊徵款率0.25%計算徵款，其餘的47.39%徵款所得則是按新徵款率0.15%計算。

是年度共收到三億五千八百零六萬元之徵款，比去年下跌7.66%。從公共工程項目收到徵款共一億九千六百四十萬元，比去年減少4.9%，而從私人工程項目收到徵款亦見10.75%之跌幅，共收到一億六千一百二十八萬元。與此同時，從石礦業收到的徵款亦由上年之五十二萬元減少至三十八萬元。

從存款證／債券及銀行定期存款所得的利息收入比上年輕微增加八十三萬元或2.36%，共三千五百九十七萬元。股息收入由上年度之一千三百零六萬元減至一千一百六十二萬元，而其他收入則有七百八十三萬元。整體而言，是年度總收入為四億一千三百四十八萬元，比2014年度減少5.45%即二千三百八十六萬元。

支出方面，是年度總開支比上年上升23.86%，共二億四千八百一十四萬元。支付肺塵埃沉着病及間皮瘤病人之各項補償開支共一億八千八百四十五萬元，比2014年增加25.91%或三千八百七十八萬元，主

COMMITTEE ON FINANCE & ADMINISTRATION

財務及行政委員會

The monthly compensation for pain, suffering and loss of amenities was increased from \$3,220 to \$4,650. The compensation for bereavement was increased from \$101,390 to \$110,390. The minimum compensation for death was increased from \$101,390 to \$110,390. The maximum amount of funeral expenses was increased from \$70,000 to \$76,220. The monthly compensation for care and attention was increased from \$4,520 to \$4,930.

Furthermore, a total of \$32.01 million was spent for research, prevention and rehabilitation, which was \$6.05 million or 23.3% more than 2014. This was partly due to the commitment of the Board to utilize more resources on prevention of pneumoconiosis and mesothelioma. To sum up, \$226.04 million or 91.09% of the total expenditure were paid as compensation, medical examination, research, prevention and rehabilitation for the benefit of patients and workers.

The surplus of income over expenditure for the year was \$165.34 million, which was \$71.66 million or 30.24% higher than the previous year. The balance of accumulated fund was at the record high level of \$2,078.54 million.

Regarding the investment of reserves, about 85% of the surplus funds were placed on certificate of deposits, bonds and fixed deposit at short to long-term fixed rates in order to ensure a relatively stable interest income. The certificate of deposits and bonds will be held to maturity, while the remaining 15% of the surplus funds were invested in listed shares and the Tracker Fund for dividend income and long-term investment purposes. In 2015, the global financial markets remained very volatile, and thereby increased the risk of investment. The Committee had been closely monitoring the investment portfolios.

In June 2015, the Board submitted its annual report in 2014 for tabling in the Legislative Council. The Estimates of Income and Expenditure together with the Yearly Programme for 2016 were also submitted in December 2015 for approval by the Government in accordance with the provision of the Ordinance.

As the authorized paying agent of the Pneumoconiosis Ex-gratia Fund ("the Fund"), the Board presented the Fund's interim and final reports together with the financial statements for the year ended 31 March 2015 which were audited by the Director of Audit and approved by the Government.

Lastly, I sincerely take this opportunity to thank all the members having contributed their valuable advices and efforts in directing the finance and administration affairs of the Board.

要由於立法會通過修訂並於2015年3月5日生效，提高五個補償項目的金額如下：疼痛、痛苦與喪失生活樂趣的每月補償由三千二百二十元上調至四千六百五十元；親屬喪亡之痛的補償由十萬零一千三百九十元上調至十一萬零三百九十元；肺塵埃沉着病或間皮瘤（或兩者）引致死亡的補償最低金額由十萬零一千三百九十元上調至十一萬零三百九十元；殯殮費上限由七萬元上調至七萬六千二百二十元，而每月護理及照顧方面的補償則由四千五百二十元上調至四千九百三十元。

除補償開支外，基金委員會亦運用了三千二百零一萬元進行各項研究、預防及復康工作，比上年增加六百零五萬元，增幅達23.3%。開支增加的部份原因是由於基金委員會繼續在預防肺塵埃沉着病及間皮瘤的工作投放更多資源。總括而言，用於補償、判傷、研究、預防及復康工作的支出共二億二千六百零四萬元，佔總開支之91.09%。

基金委員會是年度錄得盈餘共一億六千五百三十四萬元，比上年增加七千一百六十六萬元即30.24%。於年終結算日累積基金達到新高之二十億七千八百五十四萬元。

關於儲備的投資策略，我們將大約85%之儲備基金盈餘用於購買存款證、債券及作短至長期之定期存款，以確保較穩定之利息收入。存款證及債券我們會持有至到期日，而其餘15%之基金盈餘會投資股票及盈富基金，以收取股息及作長線投資。2015年環球投資市場仍極為動盪，大大增加投資風險，委員會會繼續密切監察各投資項目。

基金委員會於2015年6月提交了二零一四年度之年報，供立法會審閱；亦於12月按有關條例規定提交了二零一六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、全年報告及截至二零一五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，我謹此真誠致謝各委員為基金委員會在財務及行政事務上提出的寶貴意見與貢獻。



COMMITTEE ON LEVY & COMPENSATION

徵款及補償委員會

Ir Thomas Ho, JP

LEVY

The Levy rate was reduced from 0.25% to 0.15% from 20 August 2012 and its impact to our levy income was partially reflected in 2015 with 52.61% (versus 77% in 2014) of levy income actually came from construction contracts levied at 0.25%.

The overall levy income in 2015 was reduced by 7.66% to \$358.06 million. The private sector had a 10.75% drop to \$161.28 million (2014: \$180.71 million) whereas the public sector had a decrease of 4.9% to \$196.4 million versus \$206.52 million in the previous year.

We recorded \$60.75 million levy income from MTR projects, indicated a 4.19% drop from the previous year of \$63.41 million. The levy income from quarry industry dropped from \$0.52 million to \$0.38 million.

The construction project at Kai Tak Development and the Airport Development scheme contributed the levy income of \$8.73 million, a drop of \$3.4 million from \$12.13 million in 2014, representing a reduction of 28.03%.

COMPENSATION

The number of new cases recorded in 2015 was 69, including 13 mesothelioma cases. The total paid out of compensation was \$188.45 million, a 25.91% increase compared with \$149.67 million in 2014.

A resolution was passed at the Legislative Council meeting on 4 February, 2015. With effect on 5 March, 2015, the levels of 5 compensation items were revised. Compensation for pain, suffering and loss of amenities was increased from \$3,220 to \$4,650. The compensation for bereavement was changed from \$101,390 to \$110,390. The minimum compensation for death was revised from \$101,390 to \$110,390. The maximum amount of funeral expenses was increased from \$70,000 to \$76,220. The monthly compensation for care and attention was revised from \$4,520 to \$4,930.

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

何安誠工程師，太平紳士

徵款

徵款率於2012年8月20日起由0.25%下調至0.15%，其影響部分反映在2015年的徵款收入，是年度有52.61%的收入是按舊徵款率0.25%計算徵款(2014年：77%)。

是年度徵款收入比上年減少7.66%，共三億五千八百零六萬元。從私人工程項目收到徵款下跌10.75%，共一億六千一百二十八萬元(2014年：一億八千零七十一萬元)。此外，從公共工程收到徵款比上年之二億零六百五十二萬元減少4.9%至一億九千六百四十萬元。

我們從港鐵項目共收到六千零七十五萬元之徵款，比上年收到的六千三百四十一萬元減少4.19%。從石礦業收到的徵款則由五十二萬元跌至三十八萬元。

啟德發展項目及機場發展計劃各工程項目所得之徵款由2014年度之一千二百一十三萬元跌至是年度之八百七十三萬元，共減少三百四十萬元，跌幅約28.03%。

補償

2015年共錄到69宗新個案，其中13宗為間皮瘤個案。補償總開支為一億八千八百四十五萬元，比上年之一億四千九百六十七萬元增加25.91%。

立法會於2015年2月4日通過對《肺塵埃沉着病及間皮瘤(補償)條例》作出之修訂，由2015年3月5日起生效，提高五個補償項目的金額，分別為疼痛、痛苦與喪失生活樂趣的每月補償由三千二百二十元上調至四千六百五十元；親屬喪亡之痛的補償由十萬零一千三百九十元上調至十一萬零三百九十元；肺塵埃沉着病或間皮瘤(或兩者)引致死亡的補償最低金額由十萬零一千三百九十元上調至十一萬零三百九十元；殯殮費上限由七萬元上調至七萬六千二百二十元而護理及照顧方面的每月補償則由四千五百二十元上調至四千九百三十元。

最後，我由衷感謝委員會所有成員在徵款及補償範疇作出的重要貢獻。



Dr So Ho Pui
蘇浩培醫生



Dr So Ho Pui

The Committee had a challenging yet fruitful year in 2015, and our devoted members have held 6 meetings for vetting 8 proposals for new projects and several reports for on-going ones. Members' dedication and contribution are much appreciated.

After careful consideration, we approved the funding to two projects, in which both Principle Investigators were, by coincide, working in the Nethersole School of Nursing, The Chinese University of Hong Kong. Although the two investigators share a similar background, the nature of their studies is indeed very different.

The proposal submitted by Dr Cheng Ho Yu for a project entitled "Comprehensive Risk Assessment of People with Silicosis: A Population-based Study" brought us a wonder in April. While in recent years the majority of applications were laboratory studies, and our investments were 'long-term', this project is a clinical study with more relevance to our clients. As our cohort of silicotic patients is quite unique, and most of them are in the high-aged group, not only are they having reducing lung function, they are facing common comorbidity problems as well. The project aims to establish a data-base for identifying the health risks of these patients, and, if successful, the more important next step would be to offer appropriate intervention for tackling the risks. We have high expectation on this project, hoping that it could help guide our medical professional to provide better management to our patients in the near future.

蘇浩培醫生

2015年對委員會來說是既充實又富挑戰性的一年，委員會共舉行了六次會議，審批八個新項目的申請及已批核項目的報告。本人謹藉此感謝各委員的付出與貢獻。

經過慎重考慮，委員會批准了其中兩個新項目的撥款申請，其主要研究員巧合地均來自香港中文大學的那打素護理學院。雖然兩名研究員的背景相近，但研究項目的性質卻大不相同。

鄭可瑜博士及其研究團隊的項目「香港矽肺病人的全面健康風險評估：人口為本研究」在4月份提交申請時為委員帶來一份驚喜。近年多數申請均為基礎實驗室研究，需作長期投資才有實際成果。鄭博士的研究則為臨床研究，與我們的病人相關性甚強。由於矽肺病患者群有其獨特性，而大多數病人的年齡較高，除肺功能衰退外，普遍都面對不同併發問題。研究項目旨在建立一個資料庫，用於識別這些患者的健康風險，如取得成果，更重要的下一步將是針對相關風險提供適當的介入。委員會對這項目寄望甚殷，希望在不久將來能協助醫護人員為病人提供更好的照顧。



COMMITTEE ON RESEARCH 研究委員會

Besides Dr Cheng, her colleague, Prof Carmen Chan also got our funding support for her project entitled "Profiling of the silica-induced pro-inflammatory molecular events in macrophages using the RNA-Seq approach". Silicosis has a long latency period and at present, early prognostic detection is not quite successful. This will be another laboratory study paving ways for early detection and successful treatment of Silicosis in the long run.

Two other studies, one on Chinese medicine and the other on evaluation of prevention strategy, were under consideration by the committee, and hopefully, we would get a decision in early 2016. While the committee is eager to fund valuable projects, we are also serving as a rigorous gate-keeper for ensuring the good quality of these projects. Members and I did spend a lot of time discussing details with the researchers and we frequently worked together for improving the protocol. I am happy to see that most of the projects that we funded these years had been accepted for publications in acclaimed international journals.

To end this report, let me thank once again my members, in particular Dr Henry Kwok and Ir Ringo Yu who will leave the committee after this term, for their great contribution made during these years. I am sure with members' support, we will have more successful years in 2016 and onwards.

此外，鄭博士的同事陳葉詠嫻教授的項目「利用RNA序列方法分析巨噬細胞中矽誘導之炎症分子的變化過程」也得到委員會的支持。矽肺病有很長的潛伏期，現時早期檢測並不很成功。這項實驗室研究長遠來說，可望有助改善此病的早期檢測及治療方法。

另外兩項分別有關中藥和預防策略的評估研究，委員會正在審議，並希望能在2016年年初作出決定。委員會一方面希望資助更多有價值的項目，另一方面亦嚴格把關，以確保項目的質素。本人及各委員均花了很多時間與各研究員討論細節，亦經常一起商討各研究項目的改良方案。值得高興的是，這些年來大多數委員會資助的項目均能於著名的國際刊物上發表。

作結之前，本人再次向委員會各委員致衷心的謝意，特別是即將離任的郭啟謙醫生及余錫萬工程師，他們在任內作出了很大的貢獻。我相信在委員的支持下，委員在2016年及往後將會取得更多成功。



COMMITTEE ON REHABILITATION

復康委員會

Dr So Ho Pui

“Looking ahead, we will focus on client coverage for equity, outcome measures and quality assurance.... We will review our coming direction as well as strategies for our service and scope and hope to share more details of second migration in the coming year” (12, 2014 Annual Report).

From the ending remark of my 2014 Report, I will report on our development in rehabilitation work this year.

Quality assurance is always our prime concern, and for further elevation of quality in our “Core Rehabilitation Programme”, we decided to increase our funding to hospitals from July 2015 onwards in order to engage experienced staff at higher ranks to work in this programme. Although this brought over 30% increase in annual funding, Board members did share the same belief with us that quality takes the top priority, and they were supportive to the recommendation given by the Committee. To this, I must thank Board members for their trust and confidence in the Rehabilitation Committee. My members and I are committed to keeping close monitor on the programme and will ensure the best value for the funding that we have provided.

The “Core Rehabilitation Programme” has been running in the existing format for nearly 10 years, and our current service period will end in June 2017. An important work of the committee this year was to give a thoughtful plan on future direction. It was this I had in mind when I mentioned the ‘second migration’ in the last report. To ensure that we could follow the golden rule ‘Services matching needs’, we first re-defined the needs of our patients. Reviewing the patient profiles in these years, we identified a few characteristics. First, the number of annual new cases was kept at a relatively low level, and more importantly, most of these patients were diagnosed to have a mild Degree of Incapacity (DOI). In 2015, for example, we had 69 new cases, out of which 45 (65.2%) had a DOI of 20% or less. At the end of the year, among the 1,600 surviving patients, 1,224 (76.5%) had a DOI remained

蘇浩培醫生

「展望未來，我們將着重個案的公平覆蓋、成效量度及質素保證。……最後我們會因應變化而重新檢視服務方向及策略，並希望明年可為大家分享這第二次轉移的詳情。」（節錄自2014年年報）

承接上述的報告總結，我很高興向大家匯報今年度復康委員會的工作進展。

服務質素向來是委員會最重視的一環，為使「主體復康計劃」的質素進一步提升，我們決定自2015年7月開始增加醫院的撥款，希望聘請更富經驗及更高職系的專業人員於復康團隊工作。雖然年度開支因此增加30%，但基金委員會委員亦認同質素乃首要考慮，相當支持復康委員會所作的這項決定。我衷心感謝基金委員會對復康委員會的信任及信心。本人及其他委員將密切跟進這項計劃，以確保投放的資源得到最好的回報。

「主體復康計劃」以現行的模式已運作了接近十年，而目前的服務將於2017年年中完結。今年度復康委員會其中一項工作重點是為未來復康工作的發展制定明確的路向，這亦是我在去年報告中提及的「第二次轉移」。為確實實踐「服務配合需要」這金律，我們要重新定義病人的需要。根據過往數年的病人資料，我們可以歸納幾項結論。首先，近年首次判定之新個案數字維持在偏低水平，與此同時非常重要的大部份病人的平均喪失工作能力程度百分率亦相對較低，例如在2015年的69個新個案當中，45個個案(65.2%)判定之喪失工作能力程度為20%或以下；截至2015年底，在



COMMITTEE ON REHABILITATION 復康委員會

at this low level. Second, patients' overall hospital admission rate was lowered, and became polarised — on one end the majority of patients were seldom admitted to hospital while on the other, a small group of frail patients were admitted time and again. As the major client source of the Core Programme was patients discharged from hospitals, we observed a trend that the programme had served only a few hundred patients per year and quite a number of them had repeatedly joined the programme. We considered that this may be an appropriate time to develop a new programme focusing on providing care to the other majority group of patients staying in the community.

Regular exercise has been confirmed a key to success in pulmonary rehabilitation, and the training effect will greatly diminish after a patient quitted the programme for a period of time, say six months. For the current Core Programme, there were time-constraint exit points, and most patients could not keep the exercise habit after quitting the programme. In 2015, we had been working hard to gather wisdom from members, and eventually, a framework of a life-long, holistic and comprehensive community programme was developed. We hope to consolidate the ideas and turn our concepts into action in 2016.

In addition to the Core Programme, a 2-year social rehabilitation programme commenced in 2013 was completed at the end of the year. We did a thorough evaluation, and gained valuable insight. Based on the experience, we initiated a more focused 'Case Management for Social Barriers' programme in October and invited potential service providers to bid for this programme. We believe the new programme could be launched in mid-2016, aiming to locate patients with social barrier problems and offer interventions for solution.

To conclude, a few new projects were incubating in 2015. We will enter the consolidation phase and have these projects piloted in 2016. We hope these projects will sparkle in future.

1,600位在世病人當中，1,224位病人(76.5%)判定之喪失工作能力程度亦維持在上述偏低水平。此外，病人的入院數字亦相對較低，而其形態亦變得極端，一方面絕大部份的病人甚少入院，而一小部份體弱的病人則經常重覆入院。基於「主體復康計劃」的主要目標受眾為離院的病人，我們發現這項計劃服務人數過去數年平均只得數百人，且當中不少更是重覆參與。因此，復康委員會認為該是適當時候擬定新的計劃，將服務重點轉移到另一批佔多數而又長期逗留在社區的病人。

恆常運動乃胸肺復康之重要部份，大家亦了解，病人若在完成復康計劃後，未能保持運動習慣，在一段時間(如6個月)後，則先前所得的各項功能進步亦會大幅減退。現時，「主體復康計劃」服務設有時限，大部份病人一般在完成某項目後，均未能保持恆常運動的習慣。為此，復康委員會於這年集思廣益，已擬定了一套終身、全面的社區綜合復康計劃框架，可望於2016年付諸實行。

除「主體復康計劃」外，為期兩年的「社交復康計劃」亦已於2015年底完結。我們進行了全面的檢討，過程中獲益良多。就所得經驗，復康委員會在10月開展了更具針對性的「社交障礙個案管理」投標工作。我們預期計劃將於2016年中展開，服務團隊會找出有社交障礙問題的病人，並介入以解決他們的問題。

總括而言，復康委員會在2015年醞釀的數項計劃，將於2016年進入整固階段，並開始試行。我們衷心希望這些計劃能夠取得成功。



Rehabilitation Exercise Class
復康運動班



Rehabilitation Talk
復康講座



Ir Ringo Yu
余錫萬工程師

Ir Ringo Yu

Inheriting the past and ushering in the future, “Concern for the hazards of asbestos” started in 2013 as a promotion theme became one of the preventive strategies this year. Apart from supporting legislation imposing a total ban on asbestos in 2014, we found that asbestos containing materials (ACMs) still existed in some workplaces and residential areas as asbestos was used as insulation materials. Thus, we kept an eye on it and told you about our major related works as well as new initiatives one by one.

With an aim at developing a better understanding on the risks of ACMs among the general public and high-risk groups, we published a “Guidebook for Understanding of Asbestos Containing Materials”, which could help all the stakeholders to understand the use of ACMs in the work place as well as residential buildings and to take safe working procedures to reduce their risk.

In order to attract the audiences, the guidebook adopted an easy-to-use graphical approach, and simple case discussions were used to let readers get the messages easily. Moreover, electronic version and mobile applications were also being developed. To enhance the impact of this guidebook, a series of talks and community exhibitions would also be arranged to let general public get a better understanding of ACMs. In view of increasing ethnic minority employee in the construction industry, guidebooks in other languages would be launched afterwards. It was hoped that the potential risks of asbestos brought to our construction workers and the general public could be minimised.

余錫萬工程師

承先啟後，自2013年開始以「關注石棉危害」作為宣傳重點，乃至今年作為其中一個預防策略，除推動於2014年修訂《空氣污染管制條例》，全面禁止進口、轉運、供應或使用石棉物料外，我們亦留意到含石棉物料仍然存在於某些工作及家居場所內，故此今年特別針對有關情況，讓我為大家總結各項深化工作和新猷。

為加強大眾認識含石棉物料的風險，我們今年推出一套實用的《認識含石棉物料指南》，下稱《指南》，期望《指南》內容能有助於各界人士和高危工友加深對含石棉物料的認識，以及石棉物料在工作環境及居住樓宇的使用情況，從而採取安全的工作步驟去減低風險。

《指南》以圖片為主以吸引讀者，配以電子版本、加上不同場景短片及流動應用程式，並配合講座及社區展覽推廣予不同受眾。鑑於建造業內聘用少數族裔工友漸多，預防委員會亦將稍後推出其他語言的《指南》譯本，希望更能切合各受眾需要及喜好，優化果效。



COMMITTEE ON PREVENTION 預防委員會

Aligning with the publication, we hosted the “Conference on Understanding of Asbestos Containing Materials cum Guidebook Launching Ceremony” in June. The Conference introduced the guidebook, complementary initiatives, education activities, asbestos management plan and implementation as well as safety measures on removing asbestos cement products. Around 180 participants comprising the construction industry practitioners, staff working in property management companies, members of owners’ corporation and different stakeholders attended the conference. Speakers and participants actively shared their views in the round table discussion and deliberated together on how to promote the guidebook in a more effective and comprehensive way and set out a blueprint for education with a view to eliminating asbestos hazards.

Besides, we launched a pilot scheme named as “Subsidizing Scheme for Course on Safe Handling of Asbestos” with the aims to enhance the construction workers’ knowledge of asbestos and strengthen practitioners’ handling skills in a safe and environmentally friendly way. One of the subsidized courses called “Safe Handling of Asbestos (ASB)” was the basic pre-requisite certificate for the qualification of supervisor. We sincerely hoped that it helped the sector to have new trained practitioners to meet the demand of more renovation or demolition works.

Perhaps you have also seen our refreshing videos, particularly the new educational series on the “Prevention of Pneumoconiosis and Mesothelioma”. It will be uploaded to YouTube and produced in DVD format for dissemination to related stakeholders. For the “Prevention of Pneumoconiosis Site Beautification Campaign”, I am glad to tell you that 61 construction sites joined the programme, which was more than our expected number of 50. You may find our large promotion banners have already been hanged outside the construction sites.

In order to evaluate the effectiveness of different media for the coming resource allocation exercise, we commissioned Centre for Communication and Public Opinion Survey, The Chinese University of Hong Kong, to conduct an independent media survey on understanding how construction workers under various age groups got the preventive message from us. Although we faced quite a lot of difficulties in data collection that delayed the process, the final report could be accomplished by year end for the reference of Prevention Committee.

配合《指南》的出版，我們於本年六月更舉行「認識含石棉物料研討會暨指南推廣啟動禮」，全方位介紹推廣及教育計劃，介紹石棉管理計劃和實施概要以及講解拆除石棉水泥產品的安全守則、管理和實施。研討會約有180名從事建造業的人士、物業管理公司職員、業主立案法團代表和不同持份者出席和分享。圓桌討論環節各講者及台下參加者熱烈發言，共同探討如何更有效全面推廣有關指南和教育藍圖，杜絕石棉危害。

此外，為提高一般建築工人對石棉的認識，也可鞏固在職石棉工作從業員對處理石棉的技能，保障他們健康及減少石棉清拆工程對環境的影響，本年推出「資助在職或有志投身石棉工作人士修讀石棉課程」先導計劃，而在職石棉工作從業員也可在修畢《安全處理石棉課程》後，有機會投身註冊石棉監管人行列。這樣可為石棉清拆工程行業提供新血，幫助業界健康發展。

或許你會發覺我們有新的預防宣傳，特別是新一輯「預防肺塵埃沉着病及間皮瘤」教育影片的拍攝工作已於8月中完成，亦於年內完成後期製作。教育影片將上載於YouTube及製作成光碟，分發給各持份者及相關機構。至於「預防肺塵埃沉着病工地美化計劃」，共61個工地參與，比我們預期的50個工地多，你可能見到有關大型宣傳橫額亦已掛於各大工地外。

當然我們也想知道各種宣傳方法的成效，以便日後部署各項廣告宣傳資源的投入，故我們委託香港中文大學傳播與民意調查中心為本會進行一項獨立的研究名為「廣告宣傳效益問卷調查2015」，以便了解不同年齡的工人在接收預防訊息上的差異和有效性。雖然收集調查問卷方面遇到不少困難，進度有所延遲，但最終報告亦在年底前完成，讓預防委員會作參考。

COMMITTEE ON PREVENTION 預防委員會

The number of participants in medical surveillance programme reached a new high this year. About 21,144 workers have completed the examinations in the past four years. Until now, 20 workers were confirmed contracting pneumoconiosis. Among them, 19 were silicosis and 1 was asbestosis. For these 20 cases, the age range was from 54 to 71 while the degree of incapacity was from 5% to 25%.

During the period from November 2014 to October 2015, 5,831 workers have completed the examinations (on average 486 cases per month), which was 672 more (13.03%) than last year, out of which 75 workers or 1.29 % of the whole were suspected to contract pneumoconiosis and 365 or 6.26 % were having other health problems such as airway obstruction, suspected tuberculosis and etc. Most of them were referred to the Department of Health Chest Clinics and the Pneumoconiosis Clinics for further follow-ups.

After serving the Board for six years, I will accomplish my term at year end. I would like to take this opportunity to send my heartfelt thanks to all who have worked with me during this period. Without your support or opinions, new initiatives and improvement could not be made. I believe my successor, Ir Tsui Wai Tim, would lead the committee to a wider and innovative direction of prevention service.

至於「長期醫學監測計劃」開展至今，工友接受檢查已累積突破二萬人，共21,144人次參與計劃，而計劃開展至今，共有20位曾經參與計劃的工友最後確診為肺塵病人，其中19人是矽塵病及1人是石棉沉着病，年齡介乎54至71歲，喪失能力百分率介乎5%至25%。

由2014年11月至2015年10月我們共替5,831位工友作身體檢查，平均每月約486人，比上一年多672人(13.03%)。在年終我們共發現有75宗「懷疑肺塵病」個案及365宗(6.26%)其他胸肺毛病個案，例如：氣道阻塞或懷疑肺癆等，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。

最後，今年已是我在基金委員會服務的第六年，我想在期滿離任前，藉此機會向任內與我共事和合作的所有人致謝。沒有您們的支持及意見，就沒有今日的服務新猷和改進。我相信下任主席徐偉添工程師會帶領委員會開拓更寬闊和更有新意的預防服務。



COMMITTEE ON PREVENTION 預防委員會



Conference on Understanding of Asbestos Containing Materials cum Guidebook Launching Ceremony
認識含石棉物料研討會暨指南推廣啟動禮



The Hon. Matthew Cheung, GBS, JP, Secretary for Labour and Welfare, delivered an opening speech
勞工及福利局局長張建宗·金紫荊星章·太平紳士致開幕辭



Ir Thomas Ho, JP, the Chairman, delivered a welcome speech
主席何安誠工程師·太平紳士致歡迎辭



Guidebook for Understanding of Asbestos Containing Materials
認識含石棉物料指南



Ir. Ringo Yu, the Chairman of Committee on Prevention, delivered a closing remarks
預防委員會主席余錫萬工程師致閉幕辭



Ir Ringo Yu, the Chairman of Committee on Prevention, hosted the roundtable discussion
預防委員會主席余錫萬工程師主持圓桌討論



認識含石棉物料研討會
暨指南推廣啟動禮
2015. 06. 12



COMMITTEE ON PREVENTION 預防委員會



Prevention of Asbestosis Community Campaign
預防石棉沉着病社區推廣計劃



Prevention of Pneumoconiosis Site Beautification Campaign
預防肺塵埃沉着病工地美化計劃



INDEPENDENT AUDITOR'S REPORT

獨立核數師報告



To the members of the Pneumoconiosis Compensation Fund Board

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

We have audited the financial statements of Pneumoconiosis Compensation Fund Board (the "Board") set out on pages 20 to 49, which comprise the statement of financial position as at 31 December 2015, the statement of comprehensive income, statement of changes in funds and reserves and the statement of cash flows for the year then ended and a summary of significant accounting policies and other explanatory information.

BOARD MEMBERS' RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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

AUDITOR'S RESPONSIBILITY

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

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control

致肺塵埃沉着病補償基金委員會委員

(根據《肺塵埃沉着病及間皮瘤(補償)條例》於本港成立)

本核數師(以下簡稱「我們」)已審核列載於第20至49頁肺塵埃沉着病補償基金委員會(以下簡稱「基金委員會」)之財務報表,此財務報表包括於2015年12月31日之財務狀況表、截至該日止年度之全面收益表、基金及儲備變動表及現金流量表,以及主要會計政策概要及其他解釋資料。

基金委員會委員就財務報表須承擔之責任

基金委員會委員須根據香港會計師公會頒佈之《香港財務報告準則》編製並真實而公允地列報各財務報表,並對其認為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的內部監控措施負責。

核數師之責任

我們的責任是根據我們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

INDEPENDENT AUDITOR'S REPORT

獨立核數師報告

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 financial position of the Board as at 31 December 2015 and of its financial performance and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.

KPMG

Certified Public Accountants

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

14 June 2016

財務報表相關之內部監控措施，以設計適當之審核程序，惟目的並不包括對基金委員會之內部監控成效發表意見。審核亦包括評價基金委員會委員採用之會計政策是否合適及所作出會計估計是否合理，以及評價財務報表之整體列報方式。

我們相信，我們所獲得之審核憑證可充足和適當地為我們之審核意見提供基礎。

意見

我們認為，該等財務報表已根據《香港財務報告準則》真實和公允地反映基金委員會於2015年12月31日之財務狀況及截至該日止年度之財政表現及現金流量。

畢馬威會計師事務所
執業會計師

香港中環
遮打道10號
太子大廈8樓

2016年6月14日

STATEMENT OF FINANCIAL POSITION

財務狀況表

At 31 December 2015 於2015年12月31日
(Expressed in Hong Kong dollars) (以港幣顯示)

		Note 附註	2015	2014
ASSETS	資產			
Non-current assets	非流動資產			
Property for rental and other property, plant and equipment	出租物業及其他物業、機器及設備	5	31,457,865	32,471,382
Held-to-maturity financial assets	持有至到期之金融資產	7	349,883,663	401,230,358
Available-for-sale financial assets	可供出售之金融資產	8	302,511,980	242,367,228
			683,853,508	676,068,968
Current assets	流動資產			
Accounts receivable	應收賬款	9	12,964,325	488,149
Interest receivables	應收利息		14,105,843	15,514,597
Deposits and prepayments	按金及預付款項		100,650	85,883
Advance payments for compensations	預支補償金		354,603	283,352
Held-to-maturity financial assets	持有至到期之金融資產	7	151,033,026	330,853,663
Fixed deposits with original maturity over three months	原定超過三個月後到期之定期存款	10	1,353,381,905	1,046,406,249
Cash and cash equivalents	現金及現金等價物	11	8,231,599	5,385,762
			1,540,171,951	1,399,017,655
Total assets	總資產		2,224,025,459	2,075,086,623
FUNDS AND LIABILITIES	基金及負債			
Funds and reserves	基金及儲備	12		
Accumulated fund	累積基金		2,078,539,283	1,920,363,549
Research fund	研究基金		17,120,649	12,297,209
Prevention fund	預防基金		27,860,557	26,106,508
Rehabilitation fund	復康基金		10,326,908	8,324,857
Computer systems fund	電腦系統基金		853,803	1,254,170
Capital reserve	資本儲備		31,457,865	32,471,382
Investment reserve	投資儲備		54,375,716	72,449,323
Total funds and reserves	基金及儲備總額		2,220,534,781	2,073,266,998

STATEMENT OF FINANCIAL POSITION

財務狀況表

At 31 December 2015 於2015年12月31日
(Expressed in Hong Kong dollars) (以港幣顯示)

	Note 附註	2015	2014
LIABILITIES			
Non-current liabilities			
Provision for long service payments		165,000	165,000
Accruals and other payables	13	170,760	—
		335,760	165,000
Current liabilities			
Accruals and other payables	13	3,154,918	1,654,625
Total liabilities		3,490,678	1,819,625
Total funds and liabilities		2,224,025,459	2,075,086,623

The financial statements on pages 20 to 49 were approved by the Board members on 14 June 2016 and were signed on its behalf.

第20至49頁之財務報表於2016年6月14日獲基金委員會委員通過並代表簽署。

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

第25至49頁之附註為各財務報表之組成部份。

STATEMENT OF COMPREHENSIVE INCOME

全面收益表

For the year ended 31 December 2015 截至2015年12月31日止年度
(Expressed in Hong Kong dollars) (以港幣顯示)

	Note 附註	2015	2014
Revenue			
Levy income	14	358,063,218	387,758,900
Other income			
Interest income on:			
— bank deposits		17,498,795	15,180,802
— held-to-maturity financial assets		18,469,421	19,960,152
Dividend income from listed securities		11,623,596	13,059,185
Ex-gratia fund administration charge received		158,011	165,720
Gain on disposal of available for sale financial assets		6,535,831	—
Penalty on late payments of levies		145,230	246,450
Rental income		963,084	963,084
Sundry income		26,330	10,897
		55,420,298	49,586,290
Expenditure			
Operating and administrative expenditures			
— Pneumoconiosis and Mesothelioma compensations		188,448,722	149,666,349
— Project expenses		32,415,827	26,318,254
— Employee benefit expense	15	12,496,974	11,658,868
— Administrative expenses	16	2,042,677	2,037,150
— Medical examination fees	17	5,577,665	6,094,280
— Depreciation	5	1,013,517	1,013,517
— Capital expenditure		843,000	1,137,715
— Exchange losses		5,303,744	2,413,402
		248,142,126	200,339,535
Surplus for the year	12	165,341,390	237,005,655
Other comprehensive income for the year			
<i>Item that may be reclassified subsequently to profit or loss</i>			
Fair value (loss)/gain on available-for-sale financial assets	8, 12	(1,376,045)	3,031,764
Reclassification adjustment for amounts transferred to profit or loss	12	(16,697,562)	—
Total comprehensive income for the year		147,267,783	240,037,419

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

第25至49頁之附註為各財務報表之組成部份。

STATEMENT OF CHANGES IN FUNDS AND RESERVES

基金及儲備變動表

For the year ended 31 December 2015 截至2015年12月31日止年度
(Expressed in Hong Kong dollars) (以港幣顯示)

		Note 附註	Funds and reserves 基金及儲備
Balances at 1 January 2014	於2014年1月1日結餘		1,833,229,579
Comprehensive income	全面收益		
Surplus for the year	是年度盈餘		237,005,655
Other comprehensive income	其他全面收益		
Fair value gain on available-for-sale financial assets	可供出售之金融資產公允價值收益	12	3,031,764
Total comprehensive income	總全面收益		240,037,419
Balance at 31 December 2014 and 1 January 2015	於2014年12月31日及2015年1月1日結餘		2,073,266,998
Comprehensive income	全面收益		
Surplus for the year	是年度盈餘		165,341,390
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	12	(1,376,045)
Reclassification adjustment for amounts transferred to profit or loss	轉撥至損益金額之重新分類調整	12	(16,697,562)
Total comprehensive income	總全面收益		147,267,783
Balance at 31 December 2015	於2015年12月31日結餘		2,220,534,781

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

第25至49頁之附註為各財務報表之組成部份。

STATEMENT OF CASH FLOWS

現金流量表

For the year ended 31 December 2015 截至2015年12月31日止年度
(Expressed in Hong Kong dollars) (以港幣顯示)

		Note 附註	2015	2014
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	101,503,455	191,437,521
Net cash generated from operating activities	由營運活動產生現金淨額		101,503,455	191,437,521
Cash flows from investing activities	投資活動現金流量			
Purchases of held-to-maturity financial assets	購入持有至到期之金融資產	7	(100,000,000)	(200,000,000)
Redemption of held-to-maturity financial assets	贖回持有至到期之金融資產	7	331,000,000	110,000,000
Purchases of fixed deposits with original maturity over three months	購入原定超過三個月後到期之定期存款		(1,631,381,905)	(1,552,132,488)
Proceeds from maturity of fixed deposits with original maturity over three months	原定超過三個月後到期之定期存款到期所得款項		1,324,406,249	1,379,197,099
Purchases of available-for-sale financial assets	購入可供出售之金融資產		(71,134,042)	—
Proceeds from disposal of available-for-sale financial assets	出售可供出售之金融資產所得款項		364,686	—
Interest received	收取利息		37,376,970	32,891,952
Dividends received	收取股息		10,710,424	12,181,934
Net cash used in investing activities	投資活動所用現金淨額		(98,657,618)	(217,861,503)
Net increase/(decrease) in cash and cash equivalents	現金及現金等價物之淨值增加/(減少)		2,845,837	(26,423,982)
Cash and cash equivalents at the beginning of the year	於年初之現金及現金等價物總額		5,385,762	31,809,744
Cash and cash equivalents at the end of the year	於年結之現金及現金等價物總額	11	8,231,599	5,385,762

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

第25至49頁之附註為各財務報表之組成部份。

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

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

1 GENERAL INFORMATION

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

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

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

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

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

1 一般資料

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

《1993年肺塵埃沉着病(補償)(修訂)條例》(以下簡稱「條例」)於1993年7月9日生效。條例說明所有於1981年1月1日至1993年7月8日期間曾經獲基金委員會補償之肺塵埃沉着病患者，均可向基金委員會申請加入新補償計劃，領取各項補償。於接受肺塵埃沉着病判傷委員會重新判傷及審批後，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。

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

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

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

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

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

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 14 June 2016.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

2.1 BASIS OF PREPARATION

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

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

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

The following amendment has been adopted by the Board for the first time for the financial year beginning on or after 1 January 2015:

Annual Improvements to HKFRSs 2010–2012 Cycle and 2011–2013 Cycle

These two cycles of annual improvements contain amendments to nine standards with consequential amendments to other standards. Among them, HKAS 24, Related party disclosures has been amended to expand the definition of a “related party”

除另有指明外，各財務報表均以港幣列報。各財務報表已於2016年6月14日獲基金委員會委員批准刊登。

2 主要會計政策概要

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

2.1 編製基準

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

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

(a) *本財政年度首次生效之新準則、《香港財務報告準則》之修訂及新詮釋*

基金委員會已自2015年1月1日或以後開始之財政年度首次採納以下修訂：

《香港財務報告準則》2010年至2012年週期及2011年至2013年週期之年度改進

此兩個週期之年度改進包括九項準則之修訂及連同其他準則之相應修訂。其中，香港會計準則第24號「關聯方披露」已

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to include a management entity that provides key management personnel services to the reporting entity, and to require the disclosure of the amounts incurred for obtaining the key management personnel services provided by the management entity. These amendments do not have an impact on the Board's related party disclosures as the Board does not obtain key management personnel services from management entities.

予以修改，藉以將「關聯方」之釋義擴展為包括提供主要管理人員服務予申報實體之管理實體，並要求披露為獲得管理實體提供之主要管理人員服務而產生之金額。由於基金委員會並無自管理實體獲得主要管理人員服務，故該等修訂對基金委員會之關聯方披露並無任何影響。

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

Certain new standards and amendments have been published which are not effective for the year ended 31 December 2015 and which have not been adopted in these financial statements. These include the following which may be relevant to the Board:

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

若干已頒佈新準則及修訂於截至2015年12月31日止年度尚未生效，且並未於各財務報表中提早採納，當中包括下列可能與基金委員會相關之新準則及修訂：

	Effective for accounting periods beginning on or after 於下列日期或 以後開始之 會計期間生效
Annual Improvements to HKFRSs 2012–2014 Cycle 《香港財務報告準則》2012年至2014年週期之年度改進	1 January 2016 2016年1月1日
Amendments to HKAS 1, Disclosure initiative 《香港會計準則》第1號之修訂，披露計劃	1 January 2016 2016年1月1日
HKFRS 15, Revenue from contracts with customers 《香港財務報告準則》第15號，來自客戶合約收益	1 January 2018 2018年1月1日
HKFRS 9, Financial instruments 《香港財務報告準則》第9號，金融工具	1 January 2018 2018年1月1日

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

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

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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 profit or loss, and other changes in carrying amount are recognised in other comprehensive income.

2.3 PROPERTY FOR RENTAL AND OTHER PROPERTY, PLANT AND EQUIPMENT

Properties for rental are land and/or buildings which are owned or held under a leasehold interest to earn rental income and/or for capital appreciation.

Rental income from property for rental is accounted for as described in note 2.15.

Property for rental and other 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.

2.2 外幣折算

(a) 功能貨幣及列報貨幣

基金委員會財務報表內所有項目均以基金委員會運作主要地區經濟體系之貨幣(即「功能貨幣」)計算。財務報表各項目均以基金委員會功能貨幣並為列報貨幣之港幣顯示。

(b) 交易及結餘

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

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

2.3 出租物業及其他物業、機器及設備

出租物業指為賺取租金收入及/或為資本增值而以租賃權益擁有或持有的土地及/或建築物。

出租物業之租金收入按照附註2.15所述方式入賬。

出租物業及其他物業、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。

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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.

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

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

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

當個別項目被確認可能於日後為基金委員會帶來經濟得益及其成本可準確計量時，該項目之其後成本將被計入資產之賬面金額，或在適當情況下作為獨立資產處理。更換部份之賬面金額不會被確認。所有其他有關項目之維修及保養費用於產生時自相關財政期間之全面收益表內扣除。

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

資產之剩餘價值及可使用年期在報告期末檢討，並在適當時調整。

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

出售產生之盈虧乃通過比較所得款項與賬面金額而釐定，並於全面收益表確認。

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2.4 IMPAIRMENT OF NON-FINANCIAL ASSETS

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

2.5 FINANCIAL ASSETS

2.5.1 Classification

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

- (a) Loans and receivables
Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for the amounts that are settled or expected to be settled more than 12 months from the end of the reporting period which are classified as non-current assets.
- (b) Held-to-maturity financial assets
Held-to-maturity financial assets are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Board's management has the positive intention and ability to hold to maturity. If the Board were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the end of the reporting period which are classified as current assets.

2.4 非金融資產之減值

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

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訂目的而定，而管理層會在最初確認金融資產時作出分類。

- (a) 貸款及應收款項
貸款及應收款項為有固定或可釐定付款且於活躍市場上並無報價之非衍生金融資產。此等款項計入流動資產內，惟自報告期末起計超過12個月結算或預期結算者除外，後者分類為非流動資產。
- (b) 持有至到期之金融資產
持有至到期之金融資產為非衍生金融工具，有固定或可預計之付款及固定之到期日，而基金委員會管理層亦有正面動機及能力持有該金融工具至到期日。如基金委員會出售持有至到期之金融資產項目之其中非少數部份，則整個類別會受到影響並重新分類為可供出售之金融資產。除到期日為自報告期末起計不足12個月者會被分類為流動資產外，其餘持有至到期之金融資產均會被歸類為非流動資產。

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- (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 it within 12 months from the end of the reporting period.

2.5.2 Recognition and measurement

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

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

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

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

2.6 OFFSETTING FINANCIAL INSTRUMENTS

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

- (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自報告期末起計12個月內將其出售，否則其將被歸類為非流動資產。

2.5.2 確認及計量

透過一般途徑購入及出售金融資產均於交易日(即基金委員會承諾購入或出售該資產當日)確認。可供出售之金融資產初步按公允價值加上交易成本確認。當從該等投資項目收取現金流量之權利已過期或已轉讓，且基金委員會已將擁有權之絕大部份風險及回報實際轉讓時，則會終止確認該等金融資產。可供出售之金融資產其後按公允價值列賬。貸款及應收款項以及持有至到期之金融資產初步按公允價值加交易成本確認，其後以實際利率法按攤銷成本列賬。

可供出售金融資產之公允價值變動會於其他全面收益確認。

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

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

2.6 抵銷金融工具

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

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2.7 IMPAIRMENT OF FINANCIAL ASSETS

(a) *Assets carried at amortised cost*

The Board assesses at the end of the 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.

(b) *Assets classified as available-for-sale*

The Board assesses at the end of the 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

2.7 金融資產之減值

(a) *按攤銷成本列賬之資產*

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

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

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

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

(b) *分類為可供出售之資產*

基金委員會於報告期末評估是否有任何客觀證據可確定某一項或一組金融資產已減值。至於分類為可供出售之股本證券

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

2.8 RECEIVABLES

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

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

2.9 CASH AND CASH EQUIVALENTS

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

2.10 FUNDS AND RESERVES

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

2.11 PAYABLES

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

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

2.12 PROVISIONS

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

投資，該證券之公允價值大幅及持續下跌至低於成本，則為出現減值之證據。如在可供出售金融資產出現上述情況，則其累積虧損(以購置成本與現時公允價值之差額，減去該金融資產之前在損益中已確認之減值虧損計算)，將從基金及儲備中剔除並於損益中確認。已在損益確認之權益工具減值虧損不會透過損益轉回。

2.8 應收款項

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

倘應收款項預期於一年或以內(或如超過一年，則於業務之一般營運週期)收回，則確認為流動資產。如預期不能於上述時段收回，則列報為非流動資產。

2.9 現金及現金等價物

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

2.10 基金及儲備

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

2.11 應付款項

應付款項初步以公允價值確認，其後以實際利率法計算之攤銷成本入賬。

倘應付款項於一年或以內(或如超過一年，則於業務之一般營運週期)到期，則確認為流動負債，否則有關應付款項乃列報為非流動負債。

2.12 撥備

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

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

2.13 CONTINGENT LIABILITIES

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

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

2.14 EMPLOYEE BENEFITS

(a) Employee leave entitlements

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

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.

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

2.13 或然負債

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

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

2.14 僱員福利

(a) 僱員可享有之假期

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

僱員享有之病假及產假或侍產假於實際放假時方予確認。

(b) 退休金計劃之責任

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

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2.15 REVENUE AND OTHER INCOME RECOGNITION

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

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

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

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

2.16 COMPENSATION

Compensation expense is accounted for when it is incurred.

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 the statement of financial position. The interest element of the finance cost is charged to the statement of comprehensive income over the lease

2.15 確認收益及其他收入

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

利息收入按時間比例以實際利率方法確認入賬。

股息收入在收取付款之權利確立時確認。

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

2.16 補償

補償支出在產生時入賬。

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

每項租金均分攤為負債及財務費用。相應租賃責任在扣除財務費用後計入財務狀況表。財務成本之利息部份於租賃期內在全面收益表中支銷，以計算出每期剩餘負債結餘之固定週

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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 statement of financial position based on the nature of the asset.

期利率。根據融資租賃獲得的物業、機器及設備按資產的使用年期或租賃期兩者之中較短者進行折舊。

(b) *作為出租人*

倘資產根據經營租約出租，資產會按該資產之性質計入財務狀況表內。

3 FINANCIAL RISK AND FUND RISK MANAGEMENT

3 財務風險及基金風險管理

3.1 FINANCIAL RISK FACTORS

3.1 財務風險因素

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.

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

(a) *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.

(a) *外匯風險*

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

(b) *Credit risk*

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

(b) *信貸風險*

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

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.

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

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

基金委員會面對之最高信貸風險是各項金融資產於財務狀況表之賬面金額。

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(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 end of the reporting date to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows.

	2015		Total	2014		Total
	Within 1 year	More than 1 year but less than 2 years		Within 1 year	More than 1 year but less than 2 years	
	不足一年	超過一年但不足兩年	總計	不足一年	超過一年但不足兩年	總計
Accruals and other payables (note 13)	2,656,373	170,760	2,827,133	1,173,716	—	1,173,716
應計款項及其他應付款項 (附註13)	2,656,373	170,760	2,827,133	1,173,716	—	1,173,716

(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 31 December 2015, if the equity price had increased/decreased by 5% (2014: 5%) with all other variables held constant, available-for-sale financial assets and investment reserve would increase/decrease by approximately \$15,126,000 (2014: \$12,118,000) as a result of changes in fair value of the available-for-sale financial assets.

(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.

(c) 流動資金風險

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

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

(d) 價格風險

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

基金委員會之股票證券投資均於香港聯交所上市。

於2015年12月31日，倘股票證券價格上升/下跌5% (2014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\$15,126,000 (2014年：\$12,118,000)，此乃由於可供出售之金融資產之公允價值變動所致。

(e) 現金流利率風險

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

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At 31 December 2015, if interest rates on bank deposits had been 100 (2014: 100) basis points higher/lower with all other variables held constant, surplus for the year would have approximately been \$13,616,000 (2014: \$10,518,000) higher/lower as a result of higher/lower interest income.

於2015年12月31日，倘銀行存款利率上升/下降100個基點(2014年：100個基點)，且所有其他變數維持不變，則年內盈餘將會增加/減少約\$13,616,000(2014年：\$10,518,000)，此乃由於利息收入增加/減少所致。

3.2 FUND RISK MANAGEMENT

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

The funds of the Board comprise its funds and reserves.

3.2 基金風險管理

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

基金委員會之資金包括其基金及儲備。

3.3 FAIR VALUE MEASUREMENT

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

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

The following table presents the Board's assets that are measured at fair value at 31 December 2015.

3.3 公允價值計量

下表分析基金委員會透過估值法按公允價值計量之金融工具。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))(第二層級)。
- 並非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2015年12月31日按公允價值計量之資產。

		2015	2014
Level 1	第一層級		
Available-for-sale financial assets (note 8)	可供出售之金融資產 (附註8)	302,511,980	242,367,228

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

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

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

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(包括對未來事件之合理期望)而作定期檢討。

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

(A) 持有至到期之投資

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

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

(B) 持有至到期金融資產之減值

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

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

5 PROPERTY FOR RENTAL AND OTHER PROPERTY, PLANT AND EQUIPMENT

5 出租物業及其他物業、機器及設備

		Properties held for own use (note (a)) 持作自用物業 (附註(a))	Leasehold land (note (a)) 租賃土地 (附註(a))	Leasehold improvements 租賃物業改良工程	Property for rental (note (a), (b) & (c)) 出租物業 (附註(a)、(b)及(c))	Total 總計
Year ended 31 December 2014	截至2014年12月31日止年度					
Opening net book amount	年初賬面淨值	20,059,001	9,849,311	3,576,587	—	33,484,899
Depreciation (note 12)	折舊(附註12)	(491,054)	(11,522)	(510,941)	—	(1,013,517)
Closing net book amount	年末賬面淨值	19,567,947	9,837,789	3,065,646	—	32,471,382
At 31 December 2014	於2014年12月31日					
Cost	成本	24,552,690	9,955,332	5,109,410	—	39,617,432
Accumulated depreciation	累積折舊	(4,984,743)	(117,543)	(2,043,764)	—	(7,146,050)
Net book amount	賬面淨值	19,567,947	9,837,789	3,065,646	—	32,471,382
Year ended 31 December 2015	截至2015年12月31日止年度					
Opening net book amount	年初賬面淨值	19,567,947	9,837,789	3,065,646	—	32,471,382
Transferred from properties to property for rental	自物業轉撥至出租物業	(3,975,000)	(3,016,552)	—	6,991,552	—
Depreciation (note 12)	折舊(附註12)	(416,054)	(9,746)	(510,941)	(76,776)	(1,013,517)
Closing net book amount	年末賬面淨值	15,176,893	6,811,491	2,554,705	6,914,776	31,457,865
At 31 December 2015	於2015年12月31日					
Cost	成本	17,052,690	6,855,332	5,109,410	10,600,000	39,617,432
Accumulated depreciation	累積折舊	(1,875,797)	(43,841)	(2,554,705)	(3,685,224)	(8,159,567)
Net book amount	賬面淨值	15,176,893	6,811,491	2,554,705	6,914,776	31,457,865

Notes:

- (a) The properties and leasehold land are situated in Hong Kong and are held under long-term leases.
- (b) On 1 July 2015, the Board transferred a property from properties held for own use and leasehold land to property for rental.
- (c) In accordance with the accounting policy set out in note 2.3, the Board's property for rental is stated at cost less accumulated depreciation and impairment losses. Had this property been carried at fair value, the carrying amount would have been \$34,900,000.

附註：

- (a) 物業及租賃土地位於香港，且持有作長期租賃。
- (b) 於2015年7月1日，基金委員會將一項物業由持作自用物業及租賃土地轉撥至出租物業。
- (c) 根據附註2.3所載會計政策，基金委員會之出租物業以成本減累積折舊及減值虧損呈列。倘此項物業以公允價值列賬，賬面金額將為\$34,900,000。

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6 FINANCIAL INSTRUMENTS BY CATEGORY

6 金融工具分類

The Board's financial instruments include the following:

基金委員會持有之金融工具包括下列各項：

		Loans and receivables 貸款及應收款項	Held-to-maturity financial assets 持有至到期之金融資產	Available-for-sale financial assets 可供出售之金融資產	Total 總數
Financial assets	金融資產				
<i>At 31 December 2015</i>	<i>於2015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)	—	500,916,689	—	500,916,689
Available-for-sale financial assets (note 8)	可供出售之金融資產 (附註8)	—	—	302,511,980	302,511,980
Accounts receivable (note 9)	應收賬項(附註9)	12,964,325	—	—	12,964,325
Interest receivables	應收利息	14,105,843	—	—	14,105,843
Deposits and prepayments	按金及預付款項	100,650	—	—	100,650
Fixed deposits with original maturity over three months (note 10)	原定超過三個月後到期之定期存款(附註10)	1,353,381,905	—	—	1,353,381,905
Cash and cash equivalents (note 11)	現金及現金等價物 (附註11)	8,231,599	—	—	8,231,599
Total	總數	1,388,784,322	500,916,689	302,511,980	2,192,212,991
<i>At 31 December 2014</i>	<i>於2014年12月31日</i>				
Held-to-maturity financial assets (note 7)	持有至到期之金融資產 (附註7)	—	732,084,021	—	732,084,021
Available-for-sale financial assets (note 8)	可供出售之金融資產 (附註8)	—	—	242,367,228	242,367,228
Accounts receivable (note 9)	應收賬項(附註9)	488,149	—	—	488,149
Interest receivables	應收利息	15,514,597	—	—	15,514,597
Deposits and prepayments	按金及預付款項	85,883	—	—	85,883
Fixed deposits with original maturity over three months (note 10)	原定超過三個月後到期之定期存款(附註10)	1,046,406,249	—	—	1,046,406,249
Cash and cash equivalents (note 11)	現金及現金等價物 (附註11)	5,385,762	—	—	5,385,762
Total	總數	1,067,880,640	732,084,021	242,367,228	2,042,331,889
				Other financial liabilities at amortised cost	
				按攤銷成本計量之其他金融負債	
Financial liabilities	金融負債				
<i>At 31 December 2015</i>	<i>於2015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)				2,827,133
<i>At 31 December 2014</i>	<i>於2014年12月31日</i>				
Accruals and other payables (note 13)	應計款項及其他應付款項(附註13)				1,173,716

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7 HELD-TO-MATURITY FINANCIAL ASSETS 7 持有至到期之金融資產

		2015	2014
Certificates of deposits, at nominal value	存款證之面值	501,000,000	732,000,000
Unamortised (discounts)/premiums, net	未攤銷之(折扣)/溢價，淨額	(83,311)	84,021
At amortised cost	按攤銷成本	500,916,689	732,084,021
Less: Certificates of deposits which will mature within 12 months	減：十二個月內到期之存款證	(151,033,026)	(330,853,663)
Certificates of deposits which will mature after 12 months	十二個月後到期之存款證	349,883,663	401,230,358

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：

		2015	2014
At 1 January	於1月1日	732,084,021	642,046,461
Additions	增購	100,000,000	200,000,000
Redemption	贖回	(331,000,000)	(110,000,000)
Amortisation of discounts, net	攤銷之折扣，淨額	(167,332)	37,560
At 31 December	於12月31日	500,916,689	732,084,021

Certificates of deposits are with fixed interest rates ranging from 1.83% to 5.1% (2014: 1.7% to 5.1%) and maturity dates between January 2016 to March 2021 (2014: January 2015 to March 2021).

存款證固定年利率介乎1.83%至5.1% (2014年：1.7%至5.1%)，到期日介乎2016年1月至2021年3月(2014年：2015年1月至2021年3月)。

The Board has not reclassified any financial assets measured at amortised cost to fair value during the year (2014: nil).

基金委員會並無重新分類任何按攤銷成本計量之金融資產為按年內公允價值計量之金融資產(2014年：無)。

At 31 December 2015 and 2014, the balance did not contain impaired assets.

於2015年及2014年12月31日，結餘並無包括已減值資產。

Certificates of deposits with nominal value of \$331,000,000 were matured during the year ended 31 December 2015. There was no disposal during the years ended 31 December 2015 and 2014.

面值\$331,000,000之存款證於截至2015年12月31日止年度到期。截至2015年及2014年12月31日止年度內並無出售事項。

The fair value of held-to-maturity financial assets based on quoted market bid prices is \$502,776,091 (2014: \$736,127,540).

按市場所報收購價計算之持有至到期之金融資產之公允價值為\$502,776,091(2014年：\$736,127,540)。

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

所有持有至到期之金融資產面值均以港幣計算。

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8 AVAILABLE-FOR-SALE FINANCIAL ASSETS 8 可供出售之金融資產

		2015	2014
Equity securities — listed in Hong Kong, at market value:	按市值計之上市股票證券 — 香港：		
At 1 January	於1月1日	242,367,228	238,458,213
Additions	增購	96,825,797	877,251
Disposal	出售	(35,305,000)	—
Fair value (loss)/gain transferred to investment reserve (note 12)	公允價值(虧損)/盈利轉入投資儲備(附註12)	(1,376,045)	3,031,764
At 31 December	於12月31日	302,511,980	242,367,228

At 31 December 2015 and 2014, the balance did not contain impaired assets.

於2015年及2014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

		2015	2014
Levy income	徵款收入	12,984,774	501,585
Less: provision for impairment	減：減值撥備	(20,449)	(13,436)
Levy income receivable — net	應收徵款收入 — 淨值	12,964,325	488,149

At 31 December 2015, accounts receivable of \$130,530 (2014: \$83,190) 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2015年12月31日，應收賬款\$130,530 (2014年：\$83,190) 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：

		2015	2014
Past due by:	已過期時間：		
Up to 3 months	三個月以內	118,136	69,161
4 to 12 months	四至十二個月	12,394	14,029
		130,530	83,190

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At 31 December 2015, accounts receivable of \$20,449 (2014: \$13,436) 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2015年12月31日，應收賬款\$20,449 (2014年：\$13,436)已減值且已悉數作出撥備。個別已減值應收款項主要與面臨財務困難之承包商有關，而管理層作評估後，預期僅可收回部份應收款項。該等應收賬款之賬齡分析如下：

		2015	2014
Past due by:	已過期時間：		
Up to 3 months	三個月以內	8,675	108
4 to 12 months	四至十二個月	11,774	13,328
		20,449	13,436

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

應收賬款減值撥備變動如下：

		2015	2014
At 1 January	於1月1日	13,436	65,200
Provision/(reversal of provision) for impairment of accounts receivable (note 16)	應收賬款減值撥備／(撥備撥回)(附註16)	7,013	(51,764)
At 31 December	於12月31日	20,449	13,436

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 recovery.

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

No bad debts was written off directly during the years ended 31 December 2015 and 2014.

截至2015年及2014年12月31日止年度，並無直接撇銷壞賬。

The Board does not hold any collateral as security.

基金委員會並無持有任何抵押物作為抵押。

The carrying amounts of accounts receivable approximate their fair values as at 31 December 2015 and 2014 and are denominated in Hong Kong dollars.

於2015年及2014年12月31日，應收賬款之賬面金額與其公允價值相若，且均以港幣計值。

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10 FIXED DEPOSITS WITH ORIGINAL MATURITY OVER THREE MONTHS

As at 31 December 2015, the effective interest rate on fixed deposits with original maturity over three months was 1.34% (2014: 1.55%) per annum; these deposits have an average maturity of 229 days (2014: 259 days).

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

10 原定超過三個月後到期之定期存款

於2015年12月31日，原定超過三個月後到期之定期存款之實際年利率為1.34% (2014年：1.55%)；該等存款平均期限為229日 (2014年：259日)。

定期存款的賬面金額乃以下列貨幣計算：

		2015	2014
Hong Kong dollars	港幣	1,260,315,945	955,662,012
Renminbi	人民幣	93,065,960	90,744,237
		1,353,381,905	1,046,406,249

11 CASH AND CASH EQUIVALENTS

		2015	2014
Cash at banks and in hand	銀行存款及手持現金	8,231,599	5,385,762

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

11 現金及現金等價物

現金及現金等價物之賬面金額乃以港幣計算。

12 FUNDS AND RESERVES

	Note	Accumulated fund	Research fund	Prevention fund	Rehabilitation fund	Computer systems fund	Capital reserve	Investment reserve	Total
	附註	累積基金	研究基金	預防基金	復康基金	電腦系統基金	資本儲備	投資儲備	總額
		(附註(a))	(附註(a))	(附註(b))	(附註(c))	(附註(d))	(附註(e))	(附註(f))	
At 1 January 2014	於2014年1月1日	1,693,793,123	7,922,618	19,950,971	7,052,801	1,607,608	33,484,899	69,417,559	1,833,229,579
Surplus for the year	年度盈餘	237,005,655	—	—	—	—	—	—	237,005,655
Transfer from accumulated fund	累積基金撥入	(37,767,000)	5,500,000	23,795,000	8,472,000	—	—	—	—
Transfer to accumulated fund to compensate	撥入累積基金以抵銷								
— Depreciation	— 折舊	5 1,013,517	—	—	—	—	(1,013,517)	—	—
— Project expenses	— 項目開支	26,318,254	(1,125,409)	(17,639,463)	(7,199,944)	(353,438)	—	—	—
Fair value gain on available-for-sale financial assets	可供出售之金融資產之公允價值盈利	8 —	—	—	—	—	—	3,031,764	3,031,764
At 31 December 2014 and 1 January 2015	於2014年12月31日及2015年1月1日	1,920,363,549	12,297,209	26,106,508	8,324,857	1,254,170	32,471,382	72,449,323	2,073,266,998
Surplus for the year	年度盈餘	165,341,390	—	—	—	—	—	—	165,341,390
Transfer from accumulated fund	累積基金撥入	(40,595,000)	6,000,000	25,363,000	9,232,000	—	—	—	—
Transfer to accumulated fund to compensate	撥入累積基金以抵銷								
— Depreciation	— 折舊	5 1,013,517	—	—	—	—	(1,013,517)	—	—
— Project expenses	— 項目開支	32,415,827	(1,176,560)	(23,608,951)	(7,229,949)	(400,367)	—	—	—
Fair value loss on available-for-sale financial assets	可供出售之金融資產之公允價值虧損	8 —	—	—	—	—	—	(1,376,045)	(1,376,045)
Reclassification adjustment for amounts transferred to profit or loss	就轉撥至損益之金額之重新分類調整	—	—	—	—	—	—	(16,697,562)	(16,697,562)
At 31 December 2015	於2015年12月31日	2,078,539,283	17,120,649	27,860,557	10,326,908	853,803	31,457,865	54,375,716	2,220,534,781

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(A) RESEARCH FUND

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

(B) PREVENTION FUND (FORMERLY KNOWN AS EDUCATION AND PUBLICITY FUND)

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

(C) REHABILITATION FUND

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

(D) COMPUTER SYSTEMS FUND

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

(E) CAPITAL RESERVE

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

(F) INVESTMENT RESERVE

Investment reserve represents the accumulated net change in the fair value of available-for-sale financial assets held at the end of the reporting period.

(A) 研究基金

研究基金用以資助進行中之個別研究項目。

(B) 預防基金(前稱教育及宣傳基金)

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

(C) 復康基金

復康基金用以資助各類復康活動，為病人提供全人復康照顧。

(D) 電腦系統基金

電腦系統基金用於資助發展徵款系統及病人補償之系統。

(E) 資本儲備

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

(F) 投資儲備

投資儲備指於報告期末持有可供出售金融資產之累積公允價值變動淨額。

13 ACCRUALS AND OTHER PAYABLES

13 應計款項及其他應付款項

		2015	2014
Accruals	應計款項	2,654,388	1,011,197
Deposits received	已收存款	170,760	160,514
Other payables	其他應付款項	1,985	2,005
Financial liabilities	金融負債	2,827,133	1,173,716
Provision for unutilised annual leave	未使用年假撥備	498,545	480,909
		3,325,678	1,654,625
Less: non-current deposits received	減：已收非流動按金	(170,760)	—
		3,154,918	1,654,625

The carrying amounts of accruals and other payables approximate their fair values as at 31 December 2015 and 2014 and are denominated in Hong Kong dollars.

於2015年及2014年12月31日，應計款項及其他應付款項之賬面金額與其公允價值相若，且均以港幣計值。

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

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

14 LEVY INCOME

14 徵款收入

		2015	2014
Private sector	私人工程	161,277,828	180,712,819
Public works sector	公共工程	126,113,500	130,474,651
Mass Transit Railway	港鐵工程	60,751,398	63,407,538
Quarry industry	石礦業	384,614	522,253
West Kowloon Cultural District	西九龍文化區	803,179	508,494
Port and Airport Development Scheme	港口及機場發展計劃	8,732,699	12,133,145
		358,063,218	387,758,900

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

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

15 EMPLOYEE BENEFIT EXPENSE

15 僱員薪酬及福利開支

		2015	2014
Wages and salaries	工資及薪金	11,564,398	10,614,467
Staff medical insurance	職員醫療保險	111,146	209,379
Staff compensation insurance	職員賠償保險	24,531	4,264
Pension costs — defined contribution plan	退休金供款—界定供款職業退休計劃	540,663	551,250
Pension costs — mandatory provident fund	退休金供款—強制性公積金	238,600	188,076
Provision for unutilised annual leave	未使用年假之撥備	17,636	91,432
		12,496,974	11,658,868

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 (2014: nil).

被視為基金委員會主要管理人員之委員中，概無委員就其於年內向委員會提供之服務領取或將會領取任何酬金或其他報酬(2014年：無)。

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

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

16 ADMINISTRATIVE EXPENSES

Expenses included in the administrative expenses are analysed as follows:

16 行政開支

計入行政開支之開支分析如下：

		2015	2014
Auditor's remuneration — audit services	核數師酬金—審核服務	165,000	165,000
Provision/(reversal of provision) for impairment of accounts receivable (note 9)	應收賬款減值撥備／(撥備撥回)(附註9)	7,013	(51,764)

17 MEDICAL EXAMINATION FEES

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

17 判傷費用

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

18 INCOME TAX EXPENSE

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

18 所得稅開支

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

19 CASH GENERATED FROM OPERATIONS 19 由營運活動產生現金

		2015	2014
Surplus for the year	年度盈餘	165,341,390	237,005,655
Adjustments for:	以下各項調整：		
Depreciation (note 5)	折舊(附註5)	1,013,517	1,013,517
Amortisation of discounts of held-to-maturity financial assets (note 7)	持有至到期之金融資產折扣攤銷(附註7)	167,332	(37,560)
Provision/(reversal of provision) for impairment of accounts receivable (note 9)	應收賬款減值撥備／(撥備撥回)(附註9)	7,013	(51,764)
Gain on disposal of available-for-sale financial assets	沽出可供出售之金融資產所得利潤	(6,535,831)	—
Interest income	利息收入	(35,968,216)	(35,140,954)
Dividend income	股息收入	(11,623,596)	(13,059,185)
Changes in working capital:	營運資金變動：		
Accounts receivable	應收賬款	(12,483,189)	2,270,623
Deposits and prepayments	按金及預付款項	(14,767)	(17,440)
Advance payments for compensations	預付補償金	(71,251)	(187,552)
Accruals and other payables	應計款項及其他應付款項	1,671,053	(357,819)
Cash generated from operations	由營運活動產生現金	101,503,455	191,437,521

NOTES TO THE FINANCIAL STATEMENTS

財務報表附註

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

20 CONTINGENT LIABILITIES

The Board is contingently liable for compensations payable on 46 (2014: 59) reassessment applications under the Pneumoconiosis and Mesothelioma (Compensation) Ordinance which has not yet been determined by the Pneumoconiosis Medical Board.

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

20 或然負債

基金委員會或須就46份(2014年：59份)根據《肺塵埃沉着病及間皮瘤(補償)條例》提交並待肺塵埃沉着病判傷委員會決定之覆判申請支付補償。

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

21 COMMITMENTS

OPERATING LEASE COMMITMENTS

As lessor

At 31 December 2015, the Board had future aggregate minimum lease receipts under non-cancellable operating lease in respect of its property as follows:

		2015	2014
No later than one year	一年內到期	1,024,560	963,084
Later than 1 year and no later than 5 years	超過一年但不超過五年到期	1,024,560	—
		2,049,120	963,084

21 承擔

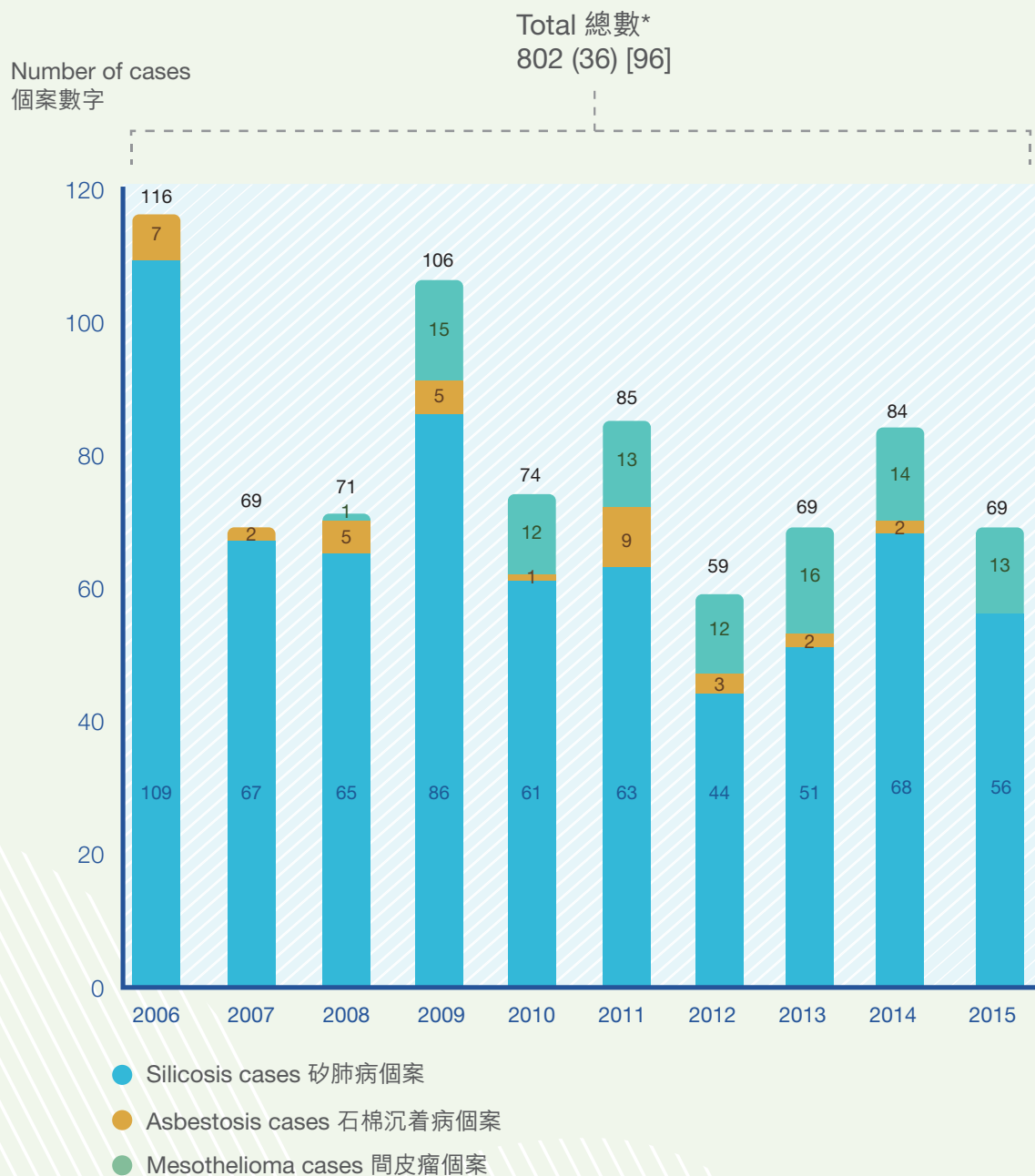
經營租賃承擔

作為出租人

於2015年12月31日，基金委員會有關其物業之不可解除經營租賃之未來最低租賃付款總額如下：

NUMBER OF CONFIRMED NEW CASES IN THE PAST TEN YEARS
最近十年判定之新個案數字

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

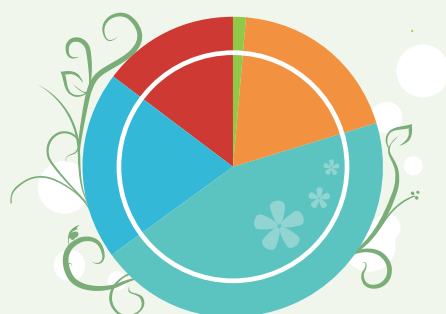


* Figure in parentheses () represents number of Asbestosis cases and figure in brackets [] represents number of Mesothelioma cases included in the total.

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

ANALYSIS OF PNEUMOCONIOSIS AND MESOTHELIOMA CASES
NEWLY CONFIRMED IN 2015
二零一五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



● 29 and below	二十九歲及以下	1
● 50 - 59	五十至五十九歲	13
● 60 - 69	六十至六十九歲	31
● 70 - 79	七十至七十九歲	14
● 80 and above	八十歲及以上	10

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*
29 and below 二十九歲及以下	1 [1]	25	100
30 - 39 三十至三十九歲	0	0	0
40 - 49 四十至四十九歲	0	0	0
50 - 59 五十至五十九歲	13	57	11
60 - 69 六十至六十九歲	31 [3]	62	22
70 - 79 七十至七十九歲	14 [4]	75	14
80 and above 八十歲及以上	10 [5]	86	41
Total 總數	69 [13]	67	22

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

* 總數包括6宗未有確定喪失工作能力程度之死亡個案。

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



● General work in construction site	地盤總務	28
● Unemployed/retired	失業/已退休	41

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	28 [1]	40.6
Unemployed/retired 失業/已退休	41 [12]	59.4
Total 總數	69 [13]	100

Note (Table 1 & 2):

Figures in brackets [] represent number of Mesothelioma cases included in the total.

註(圖表一及二):

[]內數字為個案總數中間皮瘤患者之入數。

APPENDIX II 附錄二

TABLE 3: EMPLOYMENT HISTORY OF PNEUMOCONIOSIS AND MESOTHELIOMA CASES NEWLY CONFIRMED IN 2015

圖表三 二零一五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		21	[1]	21	[1]
Construction & Quarry 建造業及石礦業	0		0		0	
Construction & Quarry and others 建造業、石礦業及其他行業	4	[3]	37	[5]	41	[8]
Sub-total 上項小和	4	[3]	58	[6]	62	[9]
Other industries 其他行業						
Ship manufacturing/sailing 船隻製造/行船	0		3	[3]	3	[3]
Jade/gem stone polishing 玉石/珠寶打磨	0		2		2	
Others 其他	2	[1]	0		2	[1]
Sub-total 上項小和	2	[1]	5	[3]	7	[4]
Total 總數	6	[4]	63	[9]	69	[13]

Notes:

- Figures in brackets [] represent numbers of Mesothelioma cases included in the total.
- Among the 69 cases under study, 62 (90%) have worked in the construction and/or the quarry industries. Only 7 (10%) have had employment connection with neither.

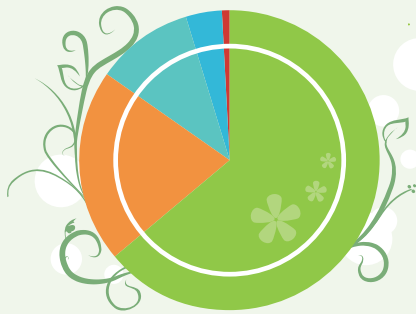
註：

- []內數字則為個案總數中間皮瘤患者之人數。
- 總數69名患者中，62人(90%)曾於建造業及/石礦業工作，另外7人(10%)從未於這兩行業工作。

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



5 – 20%	212
25 – 40%	69
45 – 60%	35
65 – 80%	13
85 – 100%	2

Degree of incapacity assessed in latest assessment/re-assessment (%)	Number of cases	Total amount of monthly payment	Average compensation payment per month per case
最新獲判之喪失工作能力程度百分率	病人人數	每月補償總支出 (HK\$ 港幣)	每人每月平均獲得之補償金額 (HK\$ 港幣)
5 – 20	212	1,025,440	4,837
25 – 40	69	499,190	7,235
45 – 60	35	365,630	10,447
65 – 80	13	176,260	13,558
85 – 100	2	41,110	20,555
Total 總數	331	2,107,630	6,367

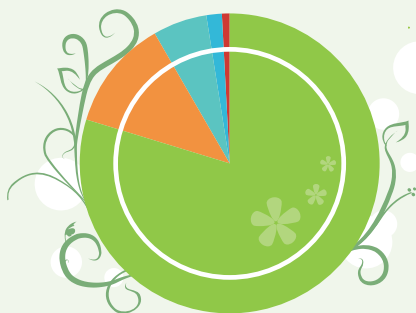
“Compensation for Care and Attention” is payable to 1 case at \$4,930 per case per month.
一名病人可額外領取每月四千九百三十元之「護理及照顧方面的補償」。

* “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



5 – 20%	1,012
25 – 40%	152
45 – 60%	74
65 – 80%	21
85 – 100%	10

Degree of incapacity assessed in latest assessment/re-assessment (%)	Number of cases	Total amount of monthly payment	Average of compensation payment per month per case
最新獲判之喪失工作能力程度百分率	病人人數	每月補償總支出 (HK\$ 港幣)	每人每月平均獲得之補償金額 (HK\$ 港幣)
5 – 20	1,012	7,170,180	7,085
25 – 40	152	1,949,010	12,822
45 – 60	74	1,272,740	17,199
65 – 80	21	480,720	22,891
85 – 100	10	270,900	27,090
Total 總數	1,269	11,143,550	8,781

“Compensation for Care and Attention” is payable to 2 cases at \$4,930 per case per month.
有2名病人可額外領取每月四千九百三十元之「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。

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

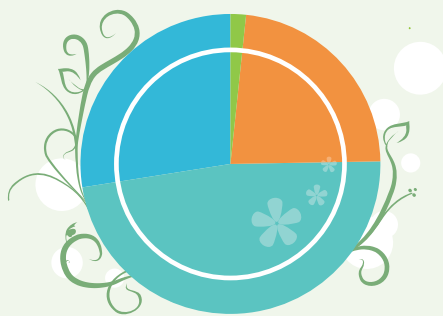
Compensation item 補償項目	Expenses incurred from 1 Jan to 31 Dec 2015 二零一五年 一月一日至 十二月三十一日 之支出 (HK\$ 港幣)	Expenses incurred from 1 Jan to 31 Dec 2014 二零一四年 一月一日至 十二月三十一日 之支出 (HK\$ 港幣)	Total expenses incurred from 9 Jul 1993 to 31 Dec 2015 一九九三年 七月九日至 二零一五年 十二月三十一日 之支出總額 (HK\$ 港幣)
Compensation for death resulting from Pneumoconiosis and Mesothelioma (or both) 肺塵埃沉着病或間皮瘤(或兩者) 引致死亡的補償	21,577,871	14,179,458	414,758,874
Compensation for bereavement 親屬喪亡之痛的補償	608,340	202,780	13,003,710
Monthly compensation for incapacity, pain, suffering and loss of amenities 喪失工作能力、疼痛、痛苦與喪失生活樂趣 的每月補償	156,312,908	125,450,170	2,715,803,371
Compensation for incapacity prior to date of diagnosis 判傷日期前喪失工作能力的補償	2,080,080	2,227,430	41,188,108
Compensation for care and attention 護理及照顧方面的補償	260,459	393,969	15,702,685
Funeral expenses 殯殮費	4,761,092	3,543,216	47,575,135
Medical expenses 醫療費	2,003,661	2,101,429	29,205,538
Expenses for medical appliances 醫療裝置費用	844,311	1,567,897	19,463,766
Total 總數	188,448,722	149,666,349	3,296,701,187

PROFILE OF ALL CASES RECEIVING COMPENSATION AS AT 31 DECEMBER 2015

於二零一五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

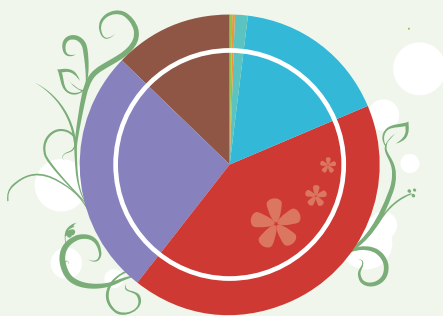


● 50-59	五十至五十九歲	6
● 60-69	六十至六十九歲	76
● 70-79	七十至七十九歲	158
● 80 and above	八十歲及以上	91

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	6	58	18
60-69 六十至六十九歲	76	66	26
70-79 七十至七十九歲	158	74	24
80 and above 八十歲及以上	91	85	19
Total 總數	331	75	23

TABLE 2 PROFILE OF THE “NEW CASE” PNEUMOCONIOSIS AND MESOTHELIOMA PATIENTS

圖表二 「新個案」病人之統計資料



● 20-29	二十至二十九歲	1
● 30-39	三十至三十九歲	1
● 40-49	四十至四十九歲	6
● 50-59	五十至五十九歲	212
● 60-69	六十至六十九歲	543
● 70-79	七十至七十九歲	342
● 80 and above	八十歲及以上	164

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
20-29 二十至二十九歲	1 [1]	25	100
30-39 三十至三十九歲	1	34	10
40-49 四十至四十九歲	6	47	23
50-59 五十至五十九歲	212	57	15
60-69 六十至六十九歲	543 [3]	64	16
70-79 七十至七十九歲	342 [4]	74	18
80 and above 八十歲及以上	164 [5]	85	16
Total 總數	1,269 [13]	68	17

Note:

Figures in brackets [] represent numbers of Mesothelioma cases included in the total.

註：

[]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

	2015	2014	2013	2012	2011 (HK\$'000) (港幣千元)
Income					
收入					
Levies					
徵款	358,063	387,759	348,590	292,327	272,806
Interest					
利息	35,968	35,141	30,278	29,248	35,613
Others					
其他收入	19,452*	14,445	12,276	12,875	7,378
Total income					
總收入	413,483	437,345	391,144	334,450	315,797
Expenditure					
支出					
Compensation					
補償	188,449	149,666	146,975	145,198	147,453
Project expenses					
活動開支	32,416	26,318	24,382	20,122	15,174
Staff, administrative and other expenses					
職員、行政費用及其他開支	20,116	19,790	19,220	14,885	14,918
Depreciation					
折舊	1,014	1,014	1,014	1,014	1,023
Capital expenditure					
資本開支	843	1,138	1,195	627	221
Net loss on disposals of held-to-maturity financial assets					
沽出持有至到期之金融資產之淨虧損	—	—	—	2,866	7,390
Exchange loss					
匯兌虧損	5,304	2,413	—	—	—
Total expenditure					
總支出	248,142	200,339	192,786	184,712	186,179
Surplus for the year					
是年度盈餘	165,341	237,006	198,358	149,738	129,618
Transfer (to)/from capital reserve					
(撥入)資本儲備/由資本儲備撥出	1,014	1,014	1,014	1,014	(4,087)
Accumulated fund brought forward					
上年度累積	1,920,364	1,693,793	1,503,512	1,356,128	1,130,870
	2,086,719	1,931,813	1,702,884	1,506,880	1,256,401
Transfer to project funds					
撥入活動基金	(40,595)	(37,767)	(33,473)	(23,490)	(15,447)
Transfer from project funds to compensate project expenses					
由活動基金撥出以抵銷開支	32,415	26,318	24,382	20,122	15,174
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	2,078,539	1,920,364	1,693,793	1,503,512	1,356,128

* Others include dividend income from listed securities \$11,623,596, Ex-gratia fund administration charge received \$158,011, penalty on late payments of levies \$145,230, rental income \$963,084, sundry income \$26,330 and gain on disposal of available for sale financial assets \$6,535,831 of warrants of Sun Hung Kai Properties and share exchange scheme of Hutchison Whampoa.

* 其他收入包括持有上市證券所獲股息\$11,623,596、代管特惠金所收取之行政費用\$158,011、因遲繳徵款所收取之罰款\$145,230、租金收入\$963,084、雜項收入\$26,330及沽出可供出售之金融資產所得利潤\$6,535,831(包括新鴻基地產認股權證及和記黃埔之股份交換計劃)。





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