



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

ANNUAL REPORT 2013 年報

Healthy Bubbles :  
Happy Bubbles ...



## Vision

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

## Mission

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

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

## 抱負

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

## 使命

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

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



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# BOARD MEMBERS 基金委員會委員

As at 31 December 2013  
於2013年12月31日



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



Ir Ringo Yu  
余錫萬工程師



Mr Joseph Chee  
徐應強先生



Prof Ignatius Yu  
余德新教授



Dr Raymond Chan  
陳家龍博士



Ms Elsie Fung  
馮艾斯女士



Mr L K Chow, MH  
周聯僑先生，榮譽勳章



Mr Donald Choi  
蔡宏興先生



Mr Kenneth Siu  
邵國華先生



Ms Teresa Fong  
方玉嬋女士



# BOARD INFORMATION

## 基金委員會資料

### Board Members

**Ir Thomas Ho, JP (Chairman)**

Nominated by the Hong Kong Construction Association

**Ir Ringo Yu**

Nominated by the Hong Kong Construction Association

**Mr Joseph Chee**

Nominated by the Hong Kong Contract Quarry Association

**Prof Ignatius Yu**

Nominated by The Hong Kong Medical Association

**Mr Donald Choi**

Architect

**Dr Raymond Chan**

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

**Mr L K Chow, MH**

Representing employees

**Ms Elsie Fung**

Representing employees

**Mr Kenneth Siu**

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

**Ms Teresa Fong**

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

**Secretary:** 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

余德新教授

由香港醫學會提名

蔡宏興先生

建築師

陳家龍博士

由香港機電工程商聯會提名

周聯僑先生，榮譽勳章

僱員代表

馮艾斯女士

僱員代表

邵國華先生

庫務署助理署長(基金管理)

方玉嬋女士

勞工處負責肺塵埃沉着病及間皮瘤補償事宜的  
高級勞工事務主任

**秘書：**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

#### Committee on Levy & Compensation

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

#### Committee on Objections

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

#### Committee on Research

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

#### Committee on Rehabilitation

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

### 附屬委員會

#### 財務及行政委員會

何安誠工程師，太平紳士(主席)  
徐應強先生  
邵國華先生

#### 徵款及補償委員會

何安誠工程師，太平紳士(主席)  
余德新教授  
陳家龍博士  
周聯僑先生，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  
蔡宏興先生  
馮艾斯女士  
邵國華先生

#### 研究委員會

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

#### 復康委員會

余德新教授(主席)  
周聯僑先生，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  
郭啟謙醫生  
鄧敏儀女士  
陳錦康先生(顧問)  
陳健生醫生(顧問)  
俞佳琳醫生(顧問)  
劉錦城醫生(顧問)  
黃倫先生(顧問)

# BOARD INFORMATION

## 基金委員會資料

### Committee on Prevention

Ir Ringo Yu (Chairman)  
Prof Ignatius Yu  
Dr Raymond Chan  
Mr L K Chow, MH  
Ms Elsie Fung  
Mr Y S Li (to August 2013)  
Mr Wong Lun (from September 2013)  
Prof Anthony Fung  
Dr Raymond Leung  
Mr Trevor Sun  
Dr Winson Yeung

### Other Information

#### Auditor

PricewaterhouseCoopers

#### PCFB Office

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### 預防委員會

余錫萬工程師(主席)  
余德新教授  
陳家龍博士  
周聯僑先生·榮譽勳章  
馮艾斯女士  
李日成先生(至2013年8月)  
黃倫先生(自2013年9月)  
馮應謙教授  
梁禮文醫生  
孫同祥先生  
楊冠全博士

### 其他資料

#### 核數師

羅兵咸永道會計師事務所

#### 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

On behalf of the Committee on Finance and Administration, I am pleased to report the work of this Committee in 2013.

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 was not fully materialized. In 2013, 97% of the total levy income was received from construction contracts levied at 0.25%.

In addition, the impact of large investment by both the public and private sectors continued, leading to the continued increase in the total value of levy income received. In comparison with the value of last year, the total levy income increased by 19.25% to \$348.59 million. The levies from the public sector increased by 22.12% to \$188.48 million, and that from the private sector by 16.26% to \$159.56 million. Conversely, levies from the quarry industry dropped from \$0.75 million to \$0.55 million.

The interest income of certificate of deposits/bonds and fixed deposits increased by 3.52% or \$1.03 million to \$30.28 million. The dividend income decreased from \$11.07 million to \$8.94 million. Other income was \$3.33 million. As a whole, total income was \$391.14 million, showing an increase of \$56.69 million or 16.95% from 2012.

On the total expenditure, it increased by 4.37% to \$192.79 million. Total compensation of \$146.98 million showed an increase of \$1.78 million or 1.23% from 2012, mainly due to the increase in the monthly compensation.

### 何安誠工程師，太平紳士

本人很高興代表財務及行政委員會向大家匯報委員會於2013年的工作。

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%，但對是年度之收入並未有太大影響。2013年度仍有97%的收入是按舊徵款率0.25%計算徵款。

公共及私人工程大興土木的影響持續，令這年度之徵款收入再度增加。是年度共收到三億四千八百五十九萬元之徵款，比上年上升19.25%。從公共工程項目收到徵款共一億八千八百四十八萬元，比上年增加22.12%，而從私人工程項目收到徵款亦有16.26%之增幅，共一億五千九百五十六萬元。相反，從石礦業收到的徵款則由七十五萬元減少至五十五萬元。

從存款證／債券及銀行定期存款所得的利息收入比上年增加一百零三萬元或3.52%，共三千零二十八萬元。股息收入則由上年度之一千一百零七萬元減少至八百九十四萬元，而其他收入則有三百三十三萬元。整體而言，是年度總收入為三億九千一百一十四萬元，比2012年度增加16.95%或五千六百六十九萬元。

支出方面，是年度總開支比上年上升4.37%，共一億九千二百七十九萬元。支付肺塵埃沉着病及間皮瘤病人之各項補償開支共一億四千六百九十八萬元，比2012年增加1.23%或一百七十八萬元，主要由於每月補償一項的開支比上年增加。



## COMMITTEE ON FINANCE & ADMINISTRATION 財務及行政委員會

Furthermore, a total of \$23.92 million was spent for research, prevention and rehabilitation, which was \$3.91 million or 19.45% more than 2012. This was partly due to the commitment of the Board to utilize more resources on prevention, in particular the Medical Surveillance Programme for construction workers and the Asbestos Community Prevention Programme. To sum up, \$177.39 million or 92.01% of the total expenditure were paid as compensation, medical examination, research, prevention and rehabilitation for patients and workers.

The surplus of income over expenditure for the year was \$198.36 million, which was a record high and was \$48.62 million or 32.47% higher than the previous year. The balance of accumulated fund was also at the record high level of \$ 1,693.79 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 2013, the global financial markets remained very volatile, and thereby increased the risk of investment. The Committee had been closely monitoring the investment portfolios.

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

In June 2013, the Board tabled its annual report for 2012 in the Legislative Council. The Estimates of Income and Expenditure together with the Yearly Programme for 2014 were also submitted in December 2013 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 2013 which were audited by the Director of Audit and approved by the Government.

To end this report, I must thank all other members who had made significant contribution to the affairs of the Committee.

除補償開支外，基金委員會亦運用了二千三百九十二萬元進行各項研究、預防及復康工作，比上年增加三百九十一萬元，增幅達19.45%，這增加部份由於基金委員會承諾對預防工作投放更多資源，特別是為建造業工人而設的「醫學監測計劃」及「預防石棉沉着病社區推廣計劃」兩項目。總括而言，用於補償、判傷、研究、預防及復康工作的支出共一億七千七百三十九萬元，佔總開支之92.01%。

基金委員會本年度錄得歷來最高之盈餘金額共一億九千八百三十六萬元，比上年增加四千八百六十二萬元或32.47%。於年終結算日累積基金亦達到新高之十六億九千三百七十九萬元。

關於儲備的投資策略，我們將大約85%之儲備基金盈餘用以購買存款證、債券及作短至長期之定期存款，以確保較穩定之利息收入。存款證及債券我們會持有至到期日，而其餘15%之基金盈餘會投資股票及盈富基金，以收取股息及作長線投資處理。2013年環球投資市場仍極為動盪，大大增加投資風險，委員會會繼續密切監察各投資項目。

除上述外，基金委員會之企業管治架構繼續不斷提升。秘書處增聘了人事管理及資訊科技方面之專才，以進一步支援預防、補償及徵款之各項工作。

基金委員會於2013年6月提交了二零一二年年度之年報，供立法會審閱；亦於12月按有關條例規定提交了二零一四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、全年報告及截至二零一三年三月三十一日財政年度經審計署署長核實及政府審批之財務報告。

最後，我想向各委員對委員會所作的重大貢獻致衷心的謝意。

# COMMITTEE ON LEVY & COMPENSATION

## 徵款及補償委員會

### Ir Thomas Ho, JP

#### Levy

Although the Levy rate was reduced from 0.25% to 0.15% from 20 August 2012, its impact to our levy income was not significant in 2013 with 97% of levy income actually came from construction contracts levied at 0.25%.

The overall levy income in 2013 was increased by 19.25% to \$348.59 million. The private sector had a 16.26% growth to \$159.56 million (2012: \$137.24 million) whereas the public sector had an increase of 22.12% to \$188.48 million versus \$154.34 million in the previous year.

We recorded \$53.78 million levy income from MTR projects, indicated a 33.75% increase from the previous year of \$40.21 million. The growth was contributed by the construction of the West Island Line and the Express Rail Link. The levy income from quarry industry dropped from \$0.75 million to \$0.55 million.

The construction project at Kai Tak Development and the Airport Development scheme contributed the levy income from \$3.26 million in 2012 to \$5.72 million in 2013, representing growth rate of 75.46%.

There is an enhancement of our levy assessment and collection system started in the third quarter in 2013 and it is expected to be completed in the first quarter in 2014.

#### Compensation

The number of new cases recorded in 2013 was 69, including 16 Mesothelioma cases and 2 Asbestosis cases. The total paid out of compensation was \$146.98 million, a 1.23% increase compared with \$145.20 million in 2012.

In 2013, we endorsed to provide to the patients Re-chargeable Portable Oxygen Concentrators and Electric Wheelchairs, which are within the current list of approved medical appliances, to reflect our care and concern to the patients' needs.

The new computerized compensation system is at the user acceptance stage and it is scheduled for full launch in 2014.

### 何安誠工程師，太平紳士

#### 徵款

雖然徵款率於2012年8月20日起由0.25%下調至0.15%，但對2013年的徵款收入沒有太大影響。是年度仍有97%的收入是按舊徵款率0.25%計算。

是年度徵款收入比上年增加19.25%，共三億四千八百五十九萬元。從私人工程項目收到徵款上升16.26%，共一億五千九百五十六萬元(2012年：一億三千七百二十四萬元)。此外，從公共工程收到徵款亦比上年之一億五千四百三十四萬元增加22.12%至一億八千八百四十八萬元。

我們從港鐵項目共收到五千三百七十八萬元之徵款，比上年收到的四千零二十一萬元增加33.75%。這增加主要從西港島線及機場快線工程所得。從石礦業收到的徵款則由七十五萬元減少至五十五萬元。

啟德發展項目及機場發展各工程項目帶來徵款由2012年度之三百二十六萬元增加至是年度之五百七十二萬元，增幅達75.46%。

我們於2013年第三季開展用以計算及收取徵款的電腦系統之提升工程，預計可於2014年度首季完成。

#### 補償

2013年共錄到69宗新個案，其中16宗為間皮瘤個案及2宗石棉沉着病個案。補償總開支為一億四千六百九十八萬元，比上年之一億四千五百二十萬元增加1.23%。

在補償項目「醫療裝置」之範圍內，我們是年確認可提供電動輪椅及充電式便攜氧氣機，為病人提供更周詳之照顧及更緊貼他們之需要。

新的補償電腦系統已進入驗收測試階段，預計可於2014年全面運作。

## COMMITTEE ON RESEARCH 研究委員會



Prof Ignatius Yu  
余德新教授

### Prof Ignatius Yu

In the Prevention Committee report, Ir Ringo Yu has mentioned that one of the major promotional themes in this year was “Concern for the hazards of asbestos”. By co-incident, the research project that we funded this year was also related to this topic.

At the beginning of the year, we approved a funding given to Prof Wang Xiaorong of the Chinese University of Hong Kong for conducting a project entitled “Exposure to Chrysotile Asbestos and Cancer Risks – Seeking for Further Solid Evidence from Chrysotile Asbestos Miner Cohort”. This project was indeed a follow-up study on a previous work done by her in 2010 (also funded by the Board), in which the researcher had obtained some very important and consistent results: “providing strong and valuable evidence for the association between mortality of lung cancer (and all cancers and non-malignant respiratory diseases) and exposure to chrysotile asbestos” (Wang, 2011). The paper had received wide recognition and been published in a number of international journals like *Thorax* and *Lung Cancer*. Based on the promising results obtained from the previous study and after careful consideration on the different factors, same as what we have done for all applications, we finally decided to grant the funding to Prof Wang to conduct this follow-up study in order to obtain “further and more solid evidence for carcinogenic properties of chrysotile and support for legislative ban of chrysotile in Hong Kong\* and mainland”. (Wang, 2013).

Among those on-going projects, we have received the final report submitted by Dr James Ho of The University of Hong Kong on his project entitled “In vitro study of arsenic trioxide in treatment of malignant pleural mesothelioma”. The project did get some useful findings that “provide scientific ground for future exploration of clinical application of ATO [Arsenic trioxide] in treatment of MPM [Malignant pleural mesothelioma]”. (Ho, 2013). The other two

### 余德新教授

在預防委員會的報告中，余錫萬工程師提及「關注石棉危害」為本年度其中一項重點宣傳議題。巧合地，是年獲批撥款的研究項目亦與這題目有關。

委員會於年初批出研究經費與香港中文大學王曉蓉教授，進行一項名為「接觸溫石棉與患癌風險關係－從溫石棉礦工作之工人群組取得實證」之研究。這項目主要跟進王教授於2010年所作之另一研究（同樣由基金委員會資助）的結果。在該項研究中，「研究人員得到很多重要及貫徹的數據，有力地確認接觸溫石棉與患肺癌（及其他癌症與其他非惡性呼吸系統疾病）死亡之關係」（王，2011）。上述研究之結果獲廣泛認同，論文曾於國際著名學術雜誌《Thorax》及《Lung Cancer》等發表。基於先前研究所獲成果及通過我們一貫的嚴謹審核程序，我們決定批出款項予王教授作這跟進研究，希望可以獲得「更充份的理據，確認溫石棉的致癌成份，以推動本港及內地全面禁用溫石棉\*」（王，2013）。

在多個正進行的研究項目中，香港大學何重文教授於年內提交了其「三氧化二砷治療胸膜惡性間皮瘤的體外研究」的終期報告。研究得到一些有用發現，「提供了科學理據支持對三氧化二砷治療惡性間皮瘤臨床應用作進一步之研究」（何，2013）。其他兩項於同期獲得撥款的科研項目，包括研

## COMMITTEE ON RESEARCH 研究委員會

projects funded during the same period, one on the development of a novel vaccine for mesothelioma immunotherapy and prevention (by Dr Chen Zhi Wen) and the other on the therapeutic effect of a natural agent from Chinese herb (by Prof Albert Leung) were also progressing well, and expected to be completed in 2014. Although we understand that the development of a new therapeutic agent is a lengthy process, and this kind of Research and Development projects may not bring any immediate direct benefit to our clients, we hope that such projects could bring us insightful results and help bring a great medical breakthrough one day. In addition to these, the projects conducted by Dr Lao Xiang Qian (CUHK) and Dr David Lam (HKU) were also progressing well.

Comparing with the above projects, we met some obstacles in reviewing the final report of a project for evaluating the effectiveness of current dust control practice in Hong Kong. As the different versions of the reports had various technical problems, we have been working closely with the researchers in verifying those problems. We hope we could publish the final report in 2014 so as to disseminate the useful data to those working in the construction industry.

To end this last report I write for this committee, I want to pay my tribute to members for spending their precious time doing the extremely time-consuming, and sometimes perhaps painstaking, tasks of vetting the proposals and examining the reports. Their serious work attitude and professionalism has helped us ensure the good quality of research works that we have funded. I really enjoyed working with them.

\* After we approved this project at the beginning of the year, the Government introduced a bill into the Legislative Council in October 2013 seeking to amend the Air Pollution Control Ordinance to ban all forms of asbestos.

### Reference:

Wang, X.R. (2011). *Final Report of Exposure to Chrysotile Asbestos and Cancer Risks — Seeking for Further Solid Evidence from Chrysotile Asbestos Miner Cohort*, Hong Kong: Pneumoconiosis Compensation Fund Board, P.5

Wang, X.R. (2013). *Proposal on Exposure to Chrysotile Asbestos and Cancer Risks — Seeking for Further Solid Evidence from Chrysotile Asbestos Miner Cohort*. Hong Kong: Pneumoconiosis Compensation Fund Board, P.1

Ho, J. (2013). *Final Report on In vitro study of arsenic trioxide in treatment of malignant pleural mesothelioma*. Hong Kong: Pneumoconiosis Compensation Fund Board, P.41

發間皮瘤免疫治療及預防的新型疫苗(香港大學陳志偉博士)及研究一中草藥天然劑對治療肺塵病效果(中文大學梁榮能教授)的研究亦進展理想,預計可於2014年中完成。雖然我們明白研製一種新藥或治療方法是一個漫長的里程,而上述之科研項目未必能帶給病人即時的好處,但我們期望這些研究能幫助發展我們的醫學,在未來治療肺塵埃沉着病或間皮瘤可取得重大突破。除上述項目外,由勞向前博士(中文大學)及林志良醫生(香港大學)所作的其他兩項研究分別亦進展理想。

相對上述項目,另一項關於香港建造業現時採用的塵埃控制措施的研究則出現了一些阻滯。由於研究員所呈交的報告當中有些技術問題,我和其他委員正努力與研究員作校對及修改。我們期望可於2014年將終期報告向外發表,以讓建造業的同事得到有用的數據以加強於工地採取粉塵控制的工作。

在這我為研究委員會所寫的最後一份報告作結前,我想藉此機會向各委員致敬。在審核各申請及報告過程中,他們曾付出大量的時間及精力,去完成這些艱辛的工作。他們嚴謹的態度及專業的精神,讓我們確保我們支持的研究項目在質素上有一定的保證。能有機會與各位委員共事,我實在十分高興。

\* 在年初撥出經費後,政府於2013年10月向立法會提交條例草案,建議修訂《空氣污染管制條例》,以禁所有種類的石棉。

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王曉蓉(2011):《接觸溫石棉與患癌風險關係—從溫石棉礦工作之工人群組取得實驗之研究最終報告》,香港:肺塵埃沉着病補償基金委員會,頁五。

王曉蓉(2013):《接觸溫石棉與患癌風險關係—從溫石棉礦工作之工人群組取得實驗之研究計劃書》,香港:肺塵埃沉着病補償基金委員會(內部文件),頁一。

何重文(2013):《三氧化二砷對治療胸膜惡性間皮瘤的體外研究最終報告》,香港:肺塵埃沉着病補償基金委員會,頁四十一。



# COMMITTEE ON REHABILITATION 復康委員會

## Prof Ignatius Yu

A rehabilitation van, a hospital coach, a hired bus and two "diamond cabs" picking up fifteen of our patients early in the morning from different districts to go to the Noah's Park.

Caregivers and staff members dashing back and forth the vehicles and the venue to take care of the patients, but they all carried happy faces.

The song "Below the Lion Rock" was played in the hall. It brought patients to a time tunnel and back to those days they were sweating in the quarry sites, the feeling was beyond words to describe.

Although they were in wheelchairs and using oxygen concentrators, and had many restrictions in mobility, patients were trying their utmost to follow those exercises and qigong demonstrated by the therapists.

The caregivers were invited to do massage for the patients. The intimate atmosphere filled the room and both the patients and those caregivers were deeply moved and impressed.

Tears shed down from one of the patients' eyes ....

The above paragraphs were extracted from an article (original in Chinese) written by a nurse organising the "Rehabilitation Day Camp" on 31 October 2013. I was really touched by this article. For a group of "home-bound" or even "bed-bound" Pneumoconiosis or Mesothelioma patients, going downstairs for a walk might perhaps be an exhausting task, joining a picnic might even be an impossible dream. Thanks to the concerted effort of our rehabilitation team members, we made their dreams come true.

## 余德新教授

復康巴士、院車、旅遊車、鑽的於清晨從不同地區接載共15位病人，朝著目的地—挪亞方舟進發。

家屬和工作人員奔跑於車輛及場地間不停照顧病人，忙得不亦樂乎！

一首懷舊的《獅子山下》，緬懷一班工友昔日在石礦場上用汗水付出的貢獻；這勾起工友們多少前塵往事，百般滋味。

治療師帶領活力健身操和氣功，一班坐在輪椅並戴著氧氣的工友，使勁地跟隨著節拍，手腳齊來。

工友被安排坐在前面，家屬坐在工友的後面為其按摩，被按者或按摩者都有很多感觸。

其中一位病人感觸得流下淚水.....

上述段落節錄自一篇由「2013年10月31日復康日」統籌小組其中一位成員所寫命題為《彌足珍貴》的文章。我在閱讀此文章後深為感動。對一群行動不便而長期閉居在家，或甚長期臥床的病人，要到住所樓下稍事散步可能已是一項令其疲於奔命的事情，出外旅行就更加可能是一個不可能實現的夢想。多謝復康團體工作人員的努力，復康日營當天我們令這批病人夢想成真。



A rehabilitation day camp in the Noah's Park  
於馬灣挪亞方舟舉行復康日營



Social Rehabilitation Programme  
社交復康活動



Rehabilitation seminar  
復康講座

## COMMITTEE ON REHABILITATION 復康委員會

The Rehabilitation Day Camp was first proposed in 2008, the year that I joined the Board. Time flew and I have served the Board for six years already. Being the Chairman of the Rehabilitation Committee, I, same as the other members, always put “upgrading patients’ quality of life” as one of the major goals of our rehabilitation programme. When I read the above article and saw the photos showing patients’ smiling, or even crying, faces, hugging their caregivers and the staff and showing great admiration in their eyes .... I was assured that we have achieved this goal.

During the past six years, we did bring a lot of modifications to our programme. I dare not to say that the current programme is better than the one offered six years ago, but one thing is certain, we have never allowed our programme to be “outdated”, and we keep changing our programme following closely the changing needs of our patients. In our 2013 programme, we have 12 sub-programmes under our “Core Programme” and another more than 10 sub-programmes under the “Social Rehabilitation Programme”. Perhaps we cannot promise to give a “tailor-made” programme to an individual patient, but definitely we are striving to go as far as possible meeting most of the needs of our patients.

I reported last year that the independent review conducted by the team led by Prof Chetwyn Chan would be completed in 2013, and by the end of the year, we received the final report. There were a number of insightful recommendations, and we have already turned them into a concrete action plan, in which these recommendations would be implemented by stages in the coming years. I agree with one of my members that our model is not perfect, and perhaps there is no perfect model in this world, but we in the committee always remind ourselves that we should work towards perfection.

After serving here for six years, I will leave the Board after the end of this term. May I take this opportunity to send my heartfelt thanks to all who have worked with me during this period, in particular to those Board and committee members for rendering their support, all staff members working or having been worked in the rehabilitation teams for their dedication and hard work. For our patients and their caregivers, I thank them for giving us their support, offering valuable feedback and allowing us rooms for further improvement. There are still a lot of works that the committee needs to continue, and I am sure my successor, Dr H P So, would lead the committee to walk in the right direction and achieve greater success in future.

復康日營的概念於2008年由復康團隊提出，這亦是我加入基金委員會的第一年。時光飛逝，轉眼間我已出任委員六年。作為復康委員會的主席，我與其他委員擁有同一信念，將提升病人生活質素定為復康工作所要達到的其中一個重要目標。我在閱讀上段所提及的文章及看到當日那些病人發出會心微笑、或感動落淚、與照顧者或員工相擁而以感動眼神回報的各張照片，我相信我們的復康工作在某程度上真的獲得成功。

過去六年，我們不斷更新復康服務的內涵，加入各項新元素。我不會說現時的復康服務比六年前的優勝，但有一點可以肯定的，就是我們時刻緊貼病人需要的轉變而更新我們的服務，從不讓服務與病人的需要脫節。在2013年，我們的「主體復康計劃」下有12項不同服務項目，而「社交復康計劃」下亦有十多個不同項目。或者我們未能承諾為每一個病人「度身訂造」適合他們的服務，但我們一直盡心盡力務求盡量滿足病人各種不同的需要。

我於去年報告由陳智軒教授率領之顧問團隊所作的獨立檢討將於2013年中完成。陳教授按原計劃於是年年底向基金委員會呈交了檢討報告。報告作出了多項甚具洞察性之建議，而我們亦已定出計劃及時間表，將這些建議於未來數年按步就班一一落實。我記得有委員說過：「我們的服務未必完美」，我對此亦甚同意，又或者這世界根本就沒有「完美」的服務。但我和委員卻時刻提醒自己，我們需不斷改善服務，務求達至盡善盡美的境界。

服務基金委員會六年，我將於年底這任期屆滿後離任。我想藉此機會向於任內與我共事或合作過的所有人致謝，特別對基金委員會及其他附屬委員會委員給我的支持，復康團隊過去及現在員工的投入和傾盡全力的工作，我實在無言感激。當然，我亦需感謝病人及照顧者給與我們行動的支持、寶貴的意見及耐心容許我們不斷改變而力求進步。委員會仍有很多工作要繼續發展，我深信下任主席蘇浩培醫生會帶領委員會朝著正確的方向發展及取得更多成功。

## COMMITTEE ON PREVENTION 預防委員會



Ir Ringo Yu  
余錫萬工程師

### Ir Ringo Yu

Same as what we have done in the previous years, we continued running those successful programmes and at the same time developed new and innovative programmes in 2013. We have injected more resources to our prevention works hoping that the number of new cases could keep the declining trend in future years.

With a long-term commitment, we continued running the Medical Surveillance Programme, and served the 10,000 worker in September. Although the number of clients that we served each year was below our target, we are happy to see that the programme did benefit our workers. The direct impact is that it helps clients detect various diseases as early as possible and take appropriate follow-up actions. In addition to the eight cases that were confirmed to be Pneumoconiosis, there were also about 10% of our clients having been diagnosed to have various types of lung problems. By having early detection of these diseases, we believe the programme could also bring an indirect impact that workers will take better care of their health, and perhaps be more active in adopting different preventive measures on sites so as to minimize the level of dust exposure.

Although the number of new Silicosis cases has remained to be low and we recorded only 51 cases in 2013, we were being alerted that the number of Mesothelioma cases had kept above ten during the last five years, and we recorded the highest of 16 cases in 2013 since the ordinance was amended in 2008. While we were happy to learn that the Government introduced a bill into the Legislative Council in October seeking to amend the Air Pollution Control Ordinance to ban all forms of asbestos, we also had a worry that with more renovation works carrying out in the old districts brought by the implementation of different building repair and maintenance schemes, workers engaging in these works or even the residents will be subjected to a higher risk of exposing themselves to asbestos owing to the lack of knowledge and hence the improper handling of asbestos containing materials commonly be used in those old buildings.

### 余錫萬工程師

繼往開來，我們在年內除延續先前成功的項目外，亦開展更多新構思的預防工作。我們不斷投入更多資源於預防工作上，期望可將新個案數字下降之趨勢延續下去。

作為一個長遠發展項目，「醫學監測計劃」繼續順利運作，我們於九月替第一萬位工友作身體檢查。雖然每年參與計劃的人數與我們的目標有一段距離，但我們喜見計劃帶給工友之得益。計劃直接地令工友及早察覺身體出現的胸肺或其他毛病，以採取相應診治措施。自計劃推出以來，除8宗確診個案外，亦有大約10%的工友被診斷有不同程度的胸肺問題。我們相信計劃亦能間接令工友更加注意健康，亦可能於其工作時更積極地採取各種避免吸入塵埃的預防措施。

雖然矽肺病新個案數字持續偏低而在2013年我們有51個新個案，但我們察覺到間皮瘤的新個案數字在過去五年均多於10宗。在2013年，我們更錄得自補償條例修改後的16宗新高紀錄。雖然我們在年中收到好消息，政府於10月向立法會提交條例草案，建議修訂《空氣污染管制條例》，以禁止所有類型的石棉。但另一方面，我們卻擔心由於各項樓宇更新計劃的不斷擴展，有更多的維修工程在舊區進行。由於區內樓宇含石棉物料的情況十分普遍，如工友沒有相關知識而不正確地處理這些石棉物料，則會相應增加工友或居民吸入石棉纖維的風險。



# COMMITTEE ON PREVENTION 預防委員會

In view of the above situation, we have set “Concern for the hazards of asbestos” as one of our major promotional themes in this year. A conference on “Joining Hands to Eliminate Asbestos Hazards” was held on 7 November. A group of renowned speakers, including Prof Ken Takahashi from Japan, representatives from government departments, contractors and labour unions were invited to share their expertise and experience with the 150 participants attending the conference on that day. During the event, an “Asbestos Risk Abatement Charter” was signed by the Chairman of the Board together with representatives from 13 supporting organisations, showing our commitment to abate the hazards of asbestos. The conference indeed was just a kick-off of a series of programmes focusing on asbestos hazards, more programmes, including a community programme sponsored by the Board and another large-scale programme targeting at small/minor works contractors and owners’ corporations have been launched during the year, and will continue to run in 2014 and afterwards.

有見及此，我們將「關注石棉危害」定為是年度其中一項宣傳主旨。我們於11月7日舉辦了「攜手杜絕石棉危害」研討會，邀請到包括來自日本的高橋謙教授、政府、建造業界及工會代表，與大約150位參加者分享他們的經驗與專業知識。當天基金委員會主席亦與13個支持機構代表一同簽署《消滅石棉危害約章》，以確定我們消滅石棉工作的決心。這研討會其實只是一個開始，一連串由基金委員會資助或主辦，以小型承建商及業主立案法團為主要對象的預防石棉危害大型推廣活動將陸續推出。

Conference on “Joining Hands to Eliminate Asbestos Hazards”  
「攜手杜絕石棉危害研討會」



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

Mr Cheuk Wing-hing, JP, Commissioner for Labour, Mr Mok Wai-chuen, JP, Assistant Director (Air Policy) of Environmental Protection Department, Mr Fong Hok Shing, Chief Assistant Secretary (Works) of Development Bureau, and Ir Thomas Ho, JP, the Chairman, signed the “Asbestos Risk Abatement Charter” with the representatives from Hong Kong Construction Association, Hong Kong Construction Industry Employees General Union, professional bodies and public organizations.

勞工處處長卓永興太平紳士、環境保護署助理署長(空氣質素政策)莫偉全太平紳士、發展局總助理秘書長(工務)方學誠先生、主席何安誠工程師，太平紳士與香港建造商會、香港建造業總工會、專業團體及公營機構等各持份者的代表共同簽署《消滅石棉危害約章》。



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

Professor Ignatius Yu, the Chairman of Committee on Research and Rehabilitation, was interviewed by the Commercial Radio Hong Kong  
研究及復康委員會主席余德新教授接受香港商業電台訪問

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



## COMMITTEE ON PREVENTION 預防委員會

Perhaps you have also seen our new series of announcement of public interest and posters with Master So Man Fung acted as the key actor broadcasted in the various media and posted at construction sites and public places. This was another major work that we have done in 2013 in addition to the other more than twenty different training, advertising, event-marketing and promotional programmes launched during the year. To have made all these programmes successful, I would like to thank my committee members for their dedication, hard work and the valuable advice. We will work even harder in future years to make our prevention works even more successful and reach every one of our targets.

或者你於年內曾於不同媒體、地盤或其他地方看過一輯我們新製作，由蘇文峰師傅出任主角的廣告片及海報，這亦是我們年內完成的其中一項重要工作。當然，我們亦有多於二十個不同的廣告，訓練及宣傳活動於年內相繼推行。各項目取得之成功，實有賴委員的支持，我在此對他們的投入及所作的寶貴意見致衷心的謝意。我們將繼續努力，期望將來的預防工作會更加成功及將預防訊息帶給每一位目標受眾。



Ir Thomas Ho, JP, the Chairman, was interviewed by Television Broadcasts Limited during the press conference on "Report of the Survey on the Understanding of Asbestos Hazards among Construction Workers" 主席何安誠工程師，太平紳士於「建造業工友對石棉危害認識調查報告」新聞發佈會上接受香港電視廣播有限公司訪問



Ir Ringo Yu, the Chairman of Committee on Prevention, officiated the opening ceremony of the "Tsuen Wan Carnival for the Prevention of Asbestosis Community Campaign" 預防委員會主席余錫萬工程師主持「預防石棉沉着病社區推廣計劃荃灣區社區嘉年華」開幕禮



To enhance the promotion effectiveness, new series of announcement of public interest and posters with Master So Man Fung acted as the key actor broadcasted in the various media and posted at construction sites as well as public places 新一輯邀請蘇文峰師傅出任主角的廣告片和海報於不同媒體及地盤播放和展出，以提升宣傳的效果

A special TV programme on "Awareness of Asbestos Hazards" was broadcasted at TVB Jade, aiming at enhancing public awareness on asbestos hazards 製作「認清石棉一分鐘」特輯並於無線電視翡翠台播出，以增加大眾對石棉危害的關注

# INDEPENDENT AUDITOR'S REPORT

## 獨立核數師報告

**To the Members of the Pneumoconiosis Compensation Fund Board**  
(established in Hong Kong under the Pneumoconiosis and Mesothelioma  
(Compensation) Ordinance)

We have audited the financial statements of Pneumoconiosis Compensation Fund Board (the "Board") set out on pages 17 to 45, which comprise the balance sheet as at 31st December 2013, and the statement of comprehensive income, statement of changes in funds and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Board members' responsibility for the financial statements

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

### Auditor's responsibility

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

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

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

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

### Opinion

In our opinion, the financial statements give a true and fair view of the state of the Board's affairs as at 31st December 2013, and of its surplus and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.

**PricewaterhouseCoopers**  
Certified Public Accountants

Hong Kong

**致肺塵埃沉着病補償基金委員會委員**  
(根據《肺塵埃沉着病及間皮瘤(補償)條例》於本  
港成立)

本核數師(以下簡稱「我們」)已審核列載於第17至45頁肺塵埃沉着病補償基金委員會(以下簡稱「基金委員會」)之財務報表,此財務報表包括於2013年12月31日之資產負債表與截至該日止年度之全面收益表、基金變動表及現金流量表,以及主要會計政策概要及其他附註解釋資料。

### 基金委員會委員就財務報表須承擔之責任

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

### 核數師之責任

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

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

審核涉及執行情序以獲取有關財務報表所載金額及披露資料之審核憑證。所選定之程序取決於核數師之判斷,包括評估由於欺詐或錯誤而導致財務報表存有重大錯誤陳述之風險。在評估該等風險時,我們會考慮與基金委員會編製及真實而公允地列報財務報表相關之內部監控措施,以設計適當之審核程序,惟目的並不包括對基金委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2013年12月31日之財務狀況及截至該日止年度之盈餘及現金流量。

**羅兵咸永道會計師事務所**  
執業會計師

香港

# BALANCE SHEET

## 資產負債表

(All amounts in Hong Kong dollars unless otherwise stated) (除另有指明外，所有金額均以港幣顯示)

		As at 31st December 於12月31日	
		2013	2012
	Note 附註		
<b>ASSETS</b>	<b>資產</b>		
<b>Non-current assets</b>	<b>非流動資產</b>		
Property, plant and equipment	物業、機器及設備	5	33,484,899
Held-to-maturity financial assets	持有至到期之金融資產	7	532,115,158
Available-for-sale financial assets	可供出售之金融資產	8	238,458,213
			804,058,270
			910,218,840
<b>Current assets</b>	<b>流動資產</b>		
Accounts receivable	應收賬款	9	2,707,008
Interest receivables	應收利息		13,265,595
Deposits	按金		68,443
Advance payment for compensation	預支補償金		95,800
Held-to-maturity financial assets	持有至到期之金融資產	7	109,931,303
Fixed deposits with original maturity over three months	原定超過三個月後到期 之定期存款	10	873,470,860
Cash and cash equivalents	現金及現金等價物	11	31,809,744
			1,031,348,753
			723,406,472
<b>Total assets</b>	<b>總資產</b>		1,835,407,023
			1,633,625,312
<b>FUNDS AND LIABILITIES</b>	<b>基金及負債</b>		
<b>Funds and reserves</b>	<b>各項基金及儲備</b>		
Accumulated fund	累積基金	12	1,693,793,123
Research fund	研究基金		7,922,618
Prevention fund	預防基金		19,950,971
Rehabilitation fund	復康基金		7,052,801
Computer systems fund	電腦系統基金		1,607,608
Capital reserve	資本儲備		33,484,899
Investment reserve	投資儲備		69,417,559
			1,833,229,579
			1,631,234,746
<b>LIABILITIES</b>	<b>負債</b>		
<b>Non-current liabilities</b>	<b>非流動負債</b>		
Provision for long service payments	長期服務金撥備		165,000
Accruals and other payables	應計款項及其他 應付款項	13	160,514
			325,514
			165,000
<b>Current liabilities</b>	<b>流動負債</b>		
Accruals and other payables	應計款項及其他 應付款項	13	1,851,930
			2,225,566
<b>Total liabilities</b>	<b>總負債</b>		2,177,444
			2,390,566
<b>Total funds and liabilities</b>	<b>基金及負債總額</b>		1,835,407,023
			1,633,625,312

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

第21至45頁之附註為各財務報表之組成部份。

The financial statements on pages 17 to 45 were approved by the Board members on 24 June 2014 and were signed on its behalf.

第17至45頁之財務報表於2014年6月24日獲基金委員會委員通過並代表簽署。

# STATEMENT OF COMPREHENSIVE INCOME

## 全面收益表

(All amounts in Hong Kong dollars unless otherwise stated) (除另有指明外，所有金額均以港幣顯示)

		Year ended 31st December 於12月31日終結之年度	
		2013	2012
		Note 附註	
<b>Revenue</b>	<b>收入</b>		
Levy income	徵款收入	14	348,589,859
			292,326,529
<b>Other income</b>	<b>其他收入</b>		
Interest income on:	從下列取得之利息收入：		
— bank deposits	— 銀行存款		9,892,979
— held-to-maturity financial assets	— 持有至到期之 金融資產		20,385,164
Dividend income from listed securities	持有上市證券所獲股息		23,784,860
Ex-gratia fund administration charge received	代管特惠金所收取之 行政費用		8,941,001
Penalty on late payments of levies	因遲繳徵款所收取之 罰款		164,942
Rental income	租金收入		264,041
Sundry income	雜項收入		751,344
Exchange gains	匯兌收益		8,739
			2,145,983
			42,554,193
			42,123,504
<b>Expenditure</b>	<b>支出</b>		
Operating and administrative expenditures	營運及行政開支		
— Pneumoconiosis and Mesothelioma compensations	— 肺塵埃沉着病及 間皮瘤補償		146,975,541
— Project expenses	— 活動開支		24,382,174
— Employee benefit expense	— 職員薪酬及福利 開支	15	10,831,095
— Administrative expenses	— 行政開支	16	1,902,296
— Medical examination fees	— 判傷費用	17	6,486,210
— Depreciation	— 折舊	5	1,013,517
— Capital expenditure	— 資本開支		1,195,174
— 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	7	—
			2,866,545
			192,786,007
			184,711,997
<b>Surplus for the year</b>	<b>是年度盈餘</b>		198,358,045
<b>Other comprehensive income for the year</b>	<b>是年度其他全面收益</b>		149,738,036
<i>Items that may be reclassified to profit or loss</i>	<i>可能重新分配至損益之 項目</i>		
Fair value gain on available-for-sale financial assets	可供出售之金融資產 公允價值獲利	8	3,636,788
			39,818,331
<b>Total comprehensive income for the year</b>	<b>全年總全面收益</b>		201,994,833
			189,556,367

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

第21至45頁之附註為各財務報表之組成部份。



# STATEMENT OF CHANGES IN FUNDS

## 基金變動表

(All amounts in Hong Kong dollars unless otherwise stated) (除另有指明外，所有金額均以港幣顯示)

		Funds and reserves 基金及儲備
<b>Balance at 1st January 2012</b>	於2012年1月1日結餘	1,441,678,379
<b>Comprehensive income</b> Surplus for the year	全面收益 是年度盈餘	149,738,036
<b>Other comprehensive income</b> Fair value gain on available-for-sale financial assets	其他全面收益 可供出售之金融資產公允價值獲利	39,818,331
<b>Total comprehensive income</b>	總全面收益	189,556,367
<b>Balances at 31st December 2012 and 1st January 2013</b>	於2012年12月31日及 2013年1月1日結餘	1,631,234,746
<b>Comprehensive income</b> Surplus for the year	全面收益 是年度盈餘	198,358,045
<b>Other comprehensive income</b> Fair value gain on available-for-sale financial assets	其他全面收益 可供出售之金融資產公允價值獲利	3,636,788
<b>Total comprehensive income</b>	總全面收益	201,994,833
<b>Balance at 31st December 2013</b>	於2013年12月31日結餘	1,833,229,579

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

第21至45頁之附註為各財務報表之組成部份。

# STATEMENT OF CASH FLOWS

## 現金流量表

(All amounts in Hong Kong dollars unless otherwise stated) (除另有指明外，所有金額均以港幣顯示)

		Year ended 31st December 於12月31日完結之年度		
		2013	2012	
		Note 附註		
<b>Cash flows from operating activities</b>				
Cash generated from operations	營運活動現金流量 由營運活動產生現金	19	160,348,594	127,837,678
Net cash generated from operating activities	由營運活動產生 現金淨額		160,348,594	127,837,678
<b>Cash flows from investing activities</b>				
Purchases of held-to-maturity securities	投資活動現金流量 購入持有至到期之證券	7	—	(60,000,000)
Increase in fixed deposits with original maturity over three months	原定超過三個月後到期 之定期存款增加	10	(250,967,699)	(622,503,161)
Redemption of held-to-maturity securities	贖回持有至到期之 證券	7	—	218,000,000
Proceeds from disposals of held-to-maturity financial assets	沽出持有至到期之 金融資產之收入		—	64,133,455
Purchases of available-for-sale financial assets	購入可供出售之 金融資產		—	(35,660,830)
Interest received	收取利息		28,403,392	29,675,889
Dividends received	收取股息		8,064,503	10,375,831
Net cash used in investing activities	投資活動所用現金淨額		(214,499,804)	(395,978,816)
<b>Net decrease in cash and cash equivalents</b>	<b>現金及現金等價物之 淨值減少</b>		(54,151,210)	(268,141,138)
Cash and cash equivalents at beginning of the year	於年初之現金及現金 等價物總額		85,960,954	354,102,092
<b>Cash and cash equivalents at end of the year</b>	<b>於年結之現金及現金 等價物總額</b>	11	31,809,744	85,960,954

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

第21至45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

(All amounts in Hong Kong dollars unless otherwise stated) (除另有指明外，所有金額均以港幣顯示)

### 1 General information

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

With the enactment of the Pneumoconiosis (Compensation) (Amendment) Ordinance 1993 (the “Ordinance”) on 9th July 1993, all those pneumoconiotics who were compensated by the Board between 1st January 1981 and 8th July 1993 can make application to the Board to receive further compensation and other payments under the new compensation scheme. After re-assessment is made by the Pneumoconiosis Medical Board and approval granted, the applicant will receive monthly payments of compensation in respect of the difference between the degree of incapacity determined by the Pneumoconiosis Medical Board on the re-assessment and the degree of permanent incapacity previously determined by the Board under the Ordinance prior to its amendment. As at 31st December 2013, a total of 1,541 (2012: 1,541) pneumoconiotics have applied for re-assessment.

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

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

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

These financial statements are presented in Hong Kong dollars, unless otherwise stated. These financial statements have been approved for issue by the Board members on 24 June 2014.

### 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病患者，均可向基金委員會申請加入新補償計劃，領取各項補償。於接受肺塵埃沉着病判傷委員會重新判傷後，這批病人會根據最新獲判之喪失工作能力程度與根據修訂前之條例獲判之永久喪失工作能力程度兩者之差距，計算每月可得之補償金額。直至2013年12月31日，共1,541人(2012年：1,541人)根據修訂條例申請再次判傷。

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

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

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

除另有指明外，各財務報表均以港幣列報。各財務報表已於2014年6月24日獲基金委員會委員批准刊登。

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## 2 Summary of significant accounting policies

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

### 2.1 Basis of preparation

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

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

#### (a) *Standards, amendments and interpretations to existing standards effective for the year ended 31st December 2013*

The following standards have been adopted by the Board for the first time for the financial year beginning on or after 1st January 2013:

Amendments to Hong Kong Accounting Standard (“HKAS”) 1, “Financial statement presentation” regarding other comprehensive income. The main change resulting from these amendments is a requirement for entities to group items presented in “other comprehensive income” on the basis of whether they are potentially reclassifiable to profit or loss subsequently (reclassification adjustments).

Amendments to HKFRS 7, “Financial instruments: Disclosures”, on asset and liability offsetting. The amendments require new disclosure requirements which focus on quantitative information about recognised financial instruments that are offset in the balance sheet, as well as those recognised financial instruments that are subject to master netting or similar arrangements irrespective of whether they are offset. This new amendment does not have any impact on these financial statements as the Board has not offset financial instruments, nor has it entered into master netting or similar arrangements which are subject to the disclosures of HKFRS 7.

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

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) *於截至2013年12月31日止年度起生效之準則、現有準則之修訂及詮釋*

基金委員會已自2013年1月1日或以後開始之財政年度首次採納以下準則：

《香港會計準則》第1號「財務報表之呈列」有關其他全面收入之修訂。該等修訂之主要變動為要求實體將呈列於「其他全面收入」之項目按該等項目其後是否可能重新分類至損益(重新分類調整)之基準分組。

《香港財務報告準則》第7號「金融工具：披露」之修訂乃有關抵銷資產與負債。該等修訂規定新披露要求著重於在資產負債表中抵銷之已確認金融工具，以及受總互抵協議或類似安排約束之已確認金融工具(無論其是否已被抵銷)之量化資料。由於基金委員會並無抵銷金融工具，亦無訂立須受《香港財務報告準則》第7號披露事項約束之總互抵協議或類似安排，故此項新修訂不會對各財務報告造成任何影響。



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HKFRS 13, “Fair value measurement”, aims to improve consistency and reduce complexity by providing a precise definition of fair value and a single source of fair value measurement and disclosure requirements for use across HKFRS. The requirements, which are largely aligned between HKFRS and USGAAP, do not extend the use of fair value accounting but provide guidance on how it should be applied where its use is already required or permitted by other standards within HKFRS.

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

Certain Amendments have been published that are mandatory for the Board’s accounting periods commencing on or after 1st January 2014. The following Amendments are relevant and applicable to the Board; however, they have not been early adopted in these financial statements:

HKAS 32 (Amendment)	Financial instruments: Presentation — Offsetting financial assets and financial liabilities <sup>1</sup>
HKFRS 9	Financial instruments <sup>2</sup>

Notes:

- (1) Effective for financial periods beginning on or after 1st January 2014.
- (2) Effective for financial periods beginning on or after 1st January 2015.

The Board will apply these Amendments in the year of initial application. The Board is currently assessing the impact of the adoption of the Amendments 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.

## 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.

《香港財務報告準則》第13號「公允價值計量」旨在提供公允價值之精確定義及公允價值計量之單一來源以及於各項《香港財務報告準則》使用之披露規定，以而提升一致性及減低複雜性。該等與《香港財務報告準則》及《美國公認會計準則》大致上一致之規定並無擴大公允價值會計之使用，但就其已由《香港財務報告準則》其他準則規定或准許使用時應如何應用提供指引。

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

若干已頒佈修訂於基金委員會在2014年1月1日或以後開始之會計期間強制執行。下列修訂與基金委員會有關且適用於基金委員會；然而，基金委員會並未於各財務報表中提早採納該等修訂：

《香港會計準則》	金融工具： 第32號(修訂)	呈列 — 抵銷 金融資產及 金融負債 <sup>1</sup>
《香港財務會計 準則》	金融工具 <sup>2</sup>	第9號

附註：

- (1) 於2014年1月1日或以後開始之財政年度生效。
- (2) 於2015年1月1日或以後開始之財政年度生效。

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

## 2.2 外幣折算

### (a) 功能貨幣及列報貨幣

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

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### (b) Transactions and balances

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

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

### 2.3 Property, plant and equipment

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

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

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

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

### (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確認。

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

### 2.3 物業、機器及設備

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

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

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

- 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
- 租賃物業改良工程
  - 租賃期或10年可使用年期之較短者
- 樓宇
  - 50年

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

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

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

### 2.4 Impairment of non-financial assets

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

### 2.5 Financial assets

#### 2.5.1 Classification

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

#### (a) Loans and receivables

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

#### (b) Held-to-maturity financial assets

Held-to-maturity financial assets are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Board's management has the positive intention and ability to hold to maturity. If the Board were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified

資產之剩餘價值及可使用年期在各呈報期間末檢討，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。

### 2.4 非金融資產之減值

須作攤銷的資產因個別事件或環境轉變顯示其賬面金額未必可收回，則會作減值評估。資產之賬面金額高於其可收回金額部份將被確認為減值虧損。可收回金額為資產之公允價值減出售成本與其使用價值兩者較高之一項。為評估減值，資產於最低層次組合，並有可獨立識別之現金流(現金產生組)。已減值非金融資產於各報告日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定目的而定，而管理層會在最初確認金融資產時作出分類。

#### (a) 貸款及應收款項

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

#### (b) 持有至到期之金融資產

持有至到期之金融資產為非衍生金融工具，有固定或可預計之付款及固定之到期日，而基金委員會管理層亦有正面動機及能力持有該金融工具至到期日。如基金委員會出售持有至到期之金融資產項目之其中非

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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.

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。除到期日為呈報期間末起計不足12個月者會被界定為流動資產外，其餘持有至到期之金融資產均會被歸類為非流動資產。

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

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

### 2.5.2 Recognition and measurement

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

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

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

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

### 2.6 Offsetting financial instruments

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

### 2.5.2 確認及計量

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

可供出售金融資產之公允價值變動會於其他全面收益確認。

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

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

### 2.6 抵銷金融工具

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



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### 2.7 Impairment of financial assets

#### (a) *Assets carried at amortised cost*

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

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

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

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

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

The Board assesses at the end of each reporting period whether there is objective evidence that a financial asset or a group of financial assets is impaired. In the case of equity investments classified as available-for-sale, a significant or prolonged

### 2.7 金融資產之減值

#### (a) *按攤銷成本列賬之資產*

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

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

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

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

#### (b) *分類為可供出售之資產*

基金委員會於每個呈報期間未評估是否有任何客觀證據可確定某一項或一組金融資產已減值。至於分類為可供出售之股本證券投資，該證券之公允價

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

### 2.8 Receivables

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

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

### 2.9 Cash and cash equivalents

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

### 2.10 Funds and reserves

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

### 2.11 Payables

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

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

### 2.12 Provisions

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

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全面收益表中已確認之減值虧損計算)，將從基金及儲備中剔除並於全面收益表中確認。已在全面收益表確認之權益工具減值虧損不會透過全面收益表轉回。

### 2.8 應收款項

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

倘應收款項預期於一年或以內(或於業務之一般營運週期(或更長)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全面收益表與各基金及儲備之間相互轉撥。

### 2.11 應付款項

應付款項初步以公允價值確認，其後以實際利率法計算之攤銷成本入賬。

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

### 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 balance sheet date.

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

#### (b) Pension obligations

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

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 或有負債

或有負債指因過往發生之事件而可能引起之責任，此等責任僅會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。或有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。

或有負債不予確認，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，此等或有負債即確認為撥備。

### 2.14 僱員福利

#### (a) 僱員可享有之假期

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

僱員享有之病假及產假或待產假於實際放假時方予確認。

#### (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 and sundry income are recognised on an accruals basis.

### 2.16 Compensation

Compensation expense is accounted for on a paid out basis.

### 2.17 Leases

#### (a) As lessee

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

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

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

### 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。

租金收入及雜項收入按累計基準確認。

### 2.16 補償

補償支出在落實須支付款項時入賬。

### 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其他長期應付款項。財務成本之利息部份於租賃期內在全面收益表中支銷，以計算出每期剩餘負債結餘之固定週期利率。根據融資租賃獲得的物業、機器及設備按資產的使用年期或租賃期兩者之中較短者進行折舊。



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### (b) *As lessor*

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

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

### (b) *作為出租人*

倘資產根據經營租約出租，資產會按該資產之性質計入資產負債表內。

來自經營租約之租金收入會按租賃年期以直線法計算。

## 3 Financial risk and fund risk management

### 3.1 Financial risk factors

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

#### (a) *Foreign exchange risk*

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

#### (b) *Credit risk*

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

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

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

## 3 財務風險及基金風險管理

### 3.1 財務風險因素

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

#### (a) *外匯風險*

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

#### (b) *信貸風險*

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

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

基金委員會面對之最高信貸風險是各項金融資產於結算日之賬面金額。

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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 balance sheet date to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows.

		2013	2012
<b>Less than 1 year</b>	<b>不超過一年</b>		
Accruals and other payables (note 13)	應計款項及其他 應付款項(附註13)	1,622,968	1,915,841

### (d) Price risk

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

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

At 31st December 2013, if the equity price had increased/decreased by 5% (2012: 5%) with all other variables held constant, available-for-sale financial assets and investment reserve would increase/decrease by approximately HK\$11,923,000 (2012: HK\$11,697,000) 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.

At 31st December 2013, if interest rates on bank deposits had been 100 (2012: 100) basis points higher/lower with all other variables held constant, surplus for the year would have been HK\$9,053,000 (2012: HK\$7,085,000) lower/higher as a result of higher/lower interest income.

### (c) 流動資金風險

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

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

### (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2013年12月31日，倘股票證券價格上升/下跌5% (2012年：5%)，且所有其他變數維持不變，則可供出售之金融資產及投資儲備將會增加/減少約\$11,923,000 (2012年：\$11,697,000)，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。

於2013年12月31日，倘銀行存款利率上升/下降100個基點 (2012年：100個基點)，且所有其他變數維持不變，則年內盈餘將會減少/增加\$9,053,000 (2012年：\$7,085,000)，此乃由於利息收入增加/減少所致。

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### 3.2 Fund risk management

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

The funds of the Board comprise its funds and reserves.

### 3.3 Fair value estimation

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

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

The following table presents the Board's assets that are measured at fair value at 31st December 2013.

	2013	2012
<b>Level 1</b>		
<b>第一層級</b>		
Available-for-sale financial assets (note 8) 可供出售之金融資產 (附註8)	238,458,213	233,944,927

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.

### 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 公允價值估計

下表分析基金委員會透過估值法按公允價值計之金融工具。不同層級之界定如下：

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

下表呈報基金委員會於2013年12月31日按公允價值計量之資產。

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

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除另有指明外，所有金額均以港幣顯示)

### 4 Critical accounting estimates and judgements

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

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

#### (a) Held-to-maturity investments

The Board follows the guidance of 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：投資項目市值低於成本之時間及幅度；以及所投資企業之財務是否穩健及其短期業務前景，包括行業及界別之表現、技術及運作之轉變及融資現金流量等因素。



# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除另有指明外，所有金額均以港幣顯示)

### 5 Property, plant and equipment

### 5 物業、機器及設備

		Properties	Leasehold land	Leasehold improvements	Total
		物業 (note a) (附註a)	租賃土地 (note a) (附註a)	租賃物業 改良工程	總數
<b>At 1st January 2012</b>	<b>於2012年1月1日</b>				
Cost	成本	24,552,690	9,955,332	5,109,410	39,617,432
Accumulated depreciation	累積折舊	(3,511,581)	(82,977)	(510,941)	(4,105,499)
Net book amount	賬面淨值	21,041,109	9,872,355	4,598,469	35,511,933
<b>Year ended 31st December 2012</b>	<b>截至2012年12月31日止 年度</b>				
Opening net book amount	年初賬面淨值	21,041,109	9,872,355	4,598,469	35,511,933
Depreciation	折舊	(491,054)	(11,522)	(510,941)	(1,013,517)
Closing net book amount	年末賬面淨值	20,550,055	9,860,833	4,087,528	34,498,416
<b>At 31st December 2012</b>	<b>於2012年12月31日</b>				
Cost	成本	24,552,690	9,955,332	5,109,410	39,617,432
Accumulated depreciation	累積折舊	(4,002,635)	(94,499)	(1,021,882)	(5,119,016)
Net book amount	賬面淨值	20,550,055	9,860,833	4,087,528	34,498,416
<b>Year ended 31st December 2013</b>	<b>截至2013年12月31日止 年度</b>				
Opening net book amount	年初賬面淨值	20,550,055	9,860,833	4,087,528	34,498,416
Depreciation	折舊	(491,054)	(11,522)	(510,941)	(1,013,517)
Closing net book amount	年末賬面淨值	20,059,001	9,849,311	3,576,587	33,484,899
<b>At 31st December 2013</b>	<b>於2013年12月31日</b>				
Cost	成本	24,552,690	9,955,332	5,109,410	39,617,432
Accumulated depreciation	累積折舊	(4,493,689)	(106,021)	(1,532,823)	(6,132,533)
Net book amount	賬面淨值	20,059,001	9,849,311	3,576,587	33,484,899

Note:

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

附註：

- (a) 物業及租賃土地位於香港，且持有作長期租賃。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除另有指明外，所有金額均以港幣顯示)

### 6 Financial instruments by category

### 6 金融工具分類

The Board's financial instruments include the following:

基金委員會持有之金融工具包括下列各項：

		Loans and receivables 貸款及應收款項	Held-to-maturity financial assets 持有至到期之金融資產	Available-for-sale financial assets 可供出售之金融資產	Total 總數
<b>Financial assets</b>					
<i>At 31st December 2013</i>					
Held-to-maturity financial assets (note 7)	於2013年12月31日 持有至到期之金融資產 (附註7)	—	642,046,461	—	642,046,461
Available-for-sale financial assets (note 8)	可供出售之金融資產 (附註8)	—	—	238,458,213	238,458,213
Accounts receivable (note 9)	應收賬項(附註9)	2,707,008	—	—	2,707,008
Interest receivables	應收利息	13,265,595	—	—	13,265,595
Deposits	存款	68,443	—	—	68,443
Fixed deposits with original maturity over three months (note 10)	原定超過三個月後到期之 定期存款(附註10)	873,470,860	—	—	873,470,860
Cash and cash equivalents (note 11)	現金及現金等價物 (附註11)	31,809,744	—	—	31,809,744
Total	總數	921,321,650	642,046,461	238,458,213	1,801,826,324
<i>At 31st December 2012</i>					
Held-to-maturity financial assets (note 7)	於2012年12月31日 持有至到期之金融資產 (附註7)	—	641,775,497	—	641,775,497
Available-for-sale financial assets (note 8)	可供出售之金融資產 (附註8)	—	—	233,944,927	233,944,927
Accounts receivable (note 9)	應收賬項(附註9)	3,254,730	—	—	3,254,730
Interest receivables	應收利息	11,390,844	—	—	11,390,844
Deposits	存款	60,783	—	—	60,783
Fixed deposits with original maturity over three months (note 10)	原定超過三個月後到期之 定期存款(附註10)	622,503,161	—	—	622,503,161
Cash and cash equivalents (note 11)	現金及現金等價物 (附註11)	85,960,954	—	—	85,960,954
Total	總數	723,170,472	641,775,497	233,944,927	1,598,890,896
<b>Other financial liabilities at amortised cost</b> 按攤銷成本計之 其他金融負債					
<b>Financial liabilities</b>					
<i>At 31st December 2013</i>					
Accruals and other payables (note 13)	金融負債 於2013年12月31日 應計款項及其他應付款項(附註13)				1,622,968
<i>At 31st December 2012</i>					
Accruals and other payables (note 13)	金融負債 於2012年12月31日 應計款項及其他應付款項(附註13)				1,915,841

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除另有指明外，所有金額均以港幣顯示)

### 7 Held-to-maturity financial assets

### 7 持有至到期之金融資產

		2013	2012
Certificates of deposits, at nominal value	存款證之面值	642,000,000	642,000,000
Unamortised premiums/(discounts)	未攤銷之溢價/(折扣)	46,461	(224,503)
At amortised cost	按攤銷成本	642,046,461	641,775,497
Less: to be matured within 12 months	減：十二個月內到期之存款證	(109,931,303)	—
Matured after 12 months	十二個月後到期之存款證	532,115,158	641,775,497

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：

		2013	2012
At 1st January	於1月1日	641,775,497	866,101,184
Additions	增購	—	60,000,000
Disposals	出售	—	(67,000,000)
Redemption	贖回	—	(218,000,000)
Amortisation of discount	攤銷之折扣	270,964	674,313
At 31st December	於12月31日	642,046,461	641,775,497

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

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

The Board has not reclassified any financial assets measured at amortised cost rather than fair value during the year (2012: nil).

基金委員會並無重新分類任何按攤銷成本而非按年內公允價值計量之金融資產 (2012年：無)。

At 31st December 2013 and 2012, the balance did not contain impaired assets.

於2013年及2012年12月31日，結餘並無包括已減值資產。

There was no disposal during the year. For the year ended 31st December 2012, a loss of HK\$2,866,545 was realised on the disposals of held-to-maturity financial assets.

年內並無出售事項。截至2012年12月31日止年度，出售持有至到期之金融資產時已變現虧損\$2,866,545。

The fair value of held-to-maturity financial assets based on quoted market bid prices is HK\$650,259,380 (2012: HK\$655,410,610).

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\$650,259,380 (2012年：\$655,410,610)。

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

所有持有至到期之金融資產面值均以港幣計算。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除另有指明外，所有金額均以港幣顯示)

### 8 Available-for-sale financial assets

### 8 可供出售之金融資產

		2013	2012
Equity securities — listed in Hong Kong, at market value:	按市值計之上市股票證券 — 香港：		
At 1st January	於1月1日	233,944,927	157,767,581
Additions	增購	876,498	36,359,015
Fair value gain transferred to investment reserve	公允價值盈利轉入投資 儲備	3,636,788	39,818,331
At 31st December	於12月31日	238,458,213	233,944,927

At 31st December 2013 and 2012, the balance did not contain impaired assets.

於2013年及2012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

		2013	2012
Levy income	徵款收入	2,772,208	3,280,516
Less: provision for impairment	減：減值撥備	(65,200)	(25,786)
Levy income receivable — net	應收徵款收入 — 淨值	2,707,008	3,254,730

At 31st December 2013, accounts receivable of HK\$143,140 (2012: HK\$583,459) 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2013年12月31日，應收賬款\$143,140 (2012年：\$583,459) 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：

		2013	2012
Past due by:	於以下日期到期：		
Up to 3 months	三個月以內	117,907	583,459
4 to 12 months	四至十二個月	25,233	—
		143,140	583,459



# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除另有指明外，所有金額均以港幣顯示)

At 31st December 2013, accounts receivable of HK\$65,200 (2012: HK\$25,786) 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2013年12月31日，應收賬款\$65,200 (2012年：\$25,786)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，而管理層評估，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：

		2013	2012
Past due by:	於以下日期到期：		
Up to 3 months	三個月以內	38,122	21,011
4 to 12 months	四至十二個月	27,078	4,775
		65,200	25,786

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

應收賬款減值撥備變動如下：

		2013	2012
At 1st January	於1月1日	25,786	173,554
Receivables written off during the year as uncollectible	年內作為無法收回款項撇銷之應收款項	(12,271)	(136,889)
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)	51,685	(10,879)
At 31st December	於12月31日	65,200	25,786

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

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

For the year ended 31st December 2012, bad debts of HK\$7,205 was written off directly in administrative expenses in the statement of comprehensive income. No bad debts was written off directly during the year ended.

截至2012年12月31日止年度，壞賬\$7,205直接於全面收益表項下行政開支進行撇銷。截至本年度，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 31st December 2013 and 2012 and are denominated in Hong Kong dollars.

於2013年及2012年12月31日，應收賬款之賬面值與其公允價值相若，且均以港幣計值。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除另有指明外，所有金額均以港幣顯示)

### 10 Fixed deposits with original maturity over three months

As at 31st December 2013, the effective interest rate on fixed deposits with original maturity over three months is 1.38% (2012: 1.32%) per annum; these deposits have an average maturity of 229 days (2012: 263).

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

		2013	2012
Hong Kong dollars	港幣	791,312,257	554,525,122
Renminbi	人民幣	82,158,603	67,978,039
		873,470,860	622,503,161

### 10 原定超過三個月後到期之定期存款

於2013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1.38% (2012年：1.32%)；該等存款平均期限為229日 (2012年：263日)。

定期存款的賬面值乃以下列貨幣計算：

### 11 Cash and cash equivalents

		2013	2012
Cash at banks and in hand	銀行存款及手持現金	31,809,744	85,960,954
Maximum exposure to credit risk	最大信貸風險	31,804,196	85,943,714

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。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除另有指明外，所有金額均以港幣顯示)

### 12 Funds and reserves

### 12 基金及儲備

		Accumulated fund 累積基金	Research fund 研究基金 (note a) (附註a)	Prevention fund 預防基金 (note b) (附註b)	Rehabilitation fund 復康基金 (note c) (附註c)	Computer systems fund 電腦系統基金 (note d) (附註d)	Capital reserve 資本儲備 (note e) (附註e)	Investment reserve 投資儲備 (note f) (附註f)	Total 總額
<b>At 1st January 2012</b>	於2012年1月1日	1,356,128,276	4,327,509	12,945,614	5,495,638	1,306,969	35,511,933	25,962,440	1,441,678,379
Surplus for the year	年度盈餘	149,738,036	—	—	—	—	—	—	149,738,036
Transfer from accumulated fund	累積基金撥入	(23,490,000)	3,000,000	13,590,000	6,900,000	—	—	—	—
Transfer to accumulated fund to compensate	撥入累積基金以抵銷								
— Depreciation	— 折舊	1,013,517	—	—	—	—	(1,013,517)	—	—
— Project expenses	— 項目開支	20,121,986	(1,350,252)	(12,437,477)	(6,225,616)	(108,641)	—	—	—
Fair value gain on available-for-sale financial assets	可供出售之金融資產之公允價值盈利	—	—	—	—	—	—	39,818,331	39,818,331
<b>At 31st December 2012 and 1st January 2013</b>	於2012年12月31日及2013年1月1日	1,503,511,815	5,977,257	14,098,137	6,170,022	1,198,328	34,498,416	65,780,771	1,631,234,746
Surplus for the year	年度盈餘	198,358,045	—	—	—	—	—	—	198,358,045
Transfer from accumulated fund	累積基金撥入	(33,472,428)	3,000,000	21,600,000	8,000,000	872,428	—	—	—
Transfer to accumulated fund to compensate	撥入累積基金以抵銷								
— Depreciation	— 折舊	1,013,517	—	—	—	—	(1,013,517)	—	—
— Project expenses	— 項目開支	24,382,174	(1,054,639)	(15,747,166)	(7,117,221)	(463,148)	—	—	—
Fair value gain on available-for-sale financial assets	可供出售之金融資產之公允價值盈利	—	—	—	—	—	—	3,636,788	3,636,788
<b>At 31st December 2013</b>	於2013年12月31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

#### (a) Research fund

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

#### (a) 研究基金

研究基金用以資助進行之個別研究項目。

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

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

#### (b) 預防基金(前稱教育及宣傳基金)

預防基金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) Rehabilitation fund

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

#### (c) 復康基金

復康基金用以資助各復康活動，為病人提供全人復康照顧。

#### (d) Computer systems fund

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

#### (d) 電腦系統基金

電腦系統基金用於資助發展徵款系統及病人補償之系統。

#### (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.

#### (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) Investment reserve

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

#### (f) 投資儲備

投資儲備指可供出售金融資產之累積公允價值盈利。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除另有指明外，所有金額均以港幣顯示)

### 13 Accruals and other payables

### 13 應計款項及其他應付款項

		2013	2012
Accruals	應計款項	1,454,040	1,756,460
Deposits received	已收存款	160,514	125,224
Other payables	其他應付款項	8,414	34,157
<hr/>			
Financial liabilities	金融負債	1,622,968	1,915,841
Provision for unutilised annual leave	未使用年假撥備	389,476	309,725
<hr/>			
		2,012,444	2,225,566
Less: non-current deposits received	減：已收非流動按金	(160,514)	—
<hr/>			
		1,851,930	2,225,566

The carrying amounts of accruals and other payables approximate their fair values as at 31st December 2013 and 2012 and are denominated in Hong Kong dollars.

於2013年及2012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。

### 14 Levy income

### 14 徵款收入

		2013	2012
Private sector	私人工程	159,564,070	137,237,287
Public works sector	公共工程	128,853,712	110,879,005
Mass Transit Railway	港鐵工程	53,775,599	40,208,783
Quarry industry	石礦業	550,322	745,586
West Kowloon Cultural District	西九龍文化區	127,251	—
Port and Airport Development Scheme	機場及港口發展計劃	5,718,905	3,255,868
<hr/>			
		348,589,859	292,326,529

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



# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除另有指明外，所有金額均以港幣顯示)

### 15 Employee benefit expense

### 15 僱員薪酬及福利開支

		2013	2012
Wages and salaries	工資及薪金	9,913,048	7,051,500
Staff medical insurance	職員醫療保險	120,761	70,375
Staff compensation insurance	職員賠償保險	15,100	13,190
Pension costs — defined contribution plan	退休金供款 — 界定供款 職業退休計劃	530,819	495,592
Pension costs — mandatory provident fund	退休金供款 — 強制性 公積金	171,615	100,147
Provision for unutilised annual leave	未使用年假之撥備	79,752	(224,715)
		10,831,095	7,506,089

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 (2012: 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(2012年：無)。

### 16 Administrative expenses

### 16 行政開支

		2013	2012
Auditor's remuneration — audit services	核數師酬金 — 審核服務	165,000	164,000
Bad debts written off (note 9)	壞賬撇銷(附註9)	—	7,205
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)	51,685	(10,879)
Legal and professional fees	法律及專業費用	132,889	284,208
Printing and stationery	印刷及文具	184,584	180,165
Others	其他	1,368,138	1,523,169
		1,902,296	2,147,868

### 17 Medical examination fees

### 17 判傷費用

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

判傷費用為根據《肺塵埃沉着病及間皮瘤(補償)條例》第23及23A兩條，已繳付及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

### 18 所得稅開支

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

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。

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除另有指明外，所有金額均以港幣顯示)

### 19 Cash generated from operations

### 19 由營運活動產生現金

		2013	2012
Surplus for the year	年度盈餘	198,358,045	149,738,036
Adjustments for:	以下各項調整：		
– Depreciation (note 5)	– 折舊(附註5)	1,013,517	1,013,517
– Amortisation of premiums/discounts of held-to-maturity financial assets (note 7)	– 持有至到期之金融資產溢價/折扣攤銷(附註7)	(270,964)	(674,313)
– Bad debts written off (note 9)	– 壞賬撇銷(附註9)	–	7,205
– 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)	51,685	(10,879)
– Interest income	– 利息收入	(30,278,143)	(29,247,866)
– Dividend income	– 股息收入	(8,941,001)	(11,074,016)
– Net loss on disposals of held-to-maturity financial assets (note 7)	– 出售持有至到期之金融資產時虧損淨額(附註7)	–	2,866,545
Changes in working capital:	營運資金變動：		
– Accounts receivable	– 應收賬款	496,037	15,203,771
– Deposits	– 存款	(7,660)	106,802
– Advance payment for compensation	– 預付補償金	140,200	(126,010)
– Accruals and other payables	– 應計款項及其他應付款項	(213,122)	34,886
Cash generated from operations	由營運活動產生現金	160,348,594	127,837,678

### 20 Contingent liabilities

The Board is contingently liable for compensations payable on 50 (2012: 87) re-assessment applications under the Pneumoconiosis and Mesothelioma (Compensation) Ordinance which has not yet been determined by the Pneumoconiosis Medical Board.

### 20 或有負債

基金委員會或須就50份(2012年：87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。

### 21 Commitments

#### (a) Capital commitment

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

### 21 承擔

#### (a) 資本承擔

於報告期間末的已訂約但尚未產生資本開支如下：

		2013	2012
Property, plant and equipment	物業、機器及設備	–	1,561,640

# NOTES TO THE FINANCIAL STATEMENTS

## 財務報表附註

(All amounts in Hong Kong dollars unless otherwise stated) (除另有指明外，所有金額均以港幣顯示)

### (b) Operating lease commitments

#### (i) As lessee

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

		2013	2012
No later than one year	一年內到期	30,870	42,228
Later than 1 year and no later than 5 years	超過一年但不超過五年到期	—	75,661
		30,870	117,889

#### (ii) As lessor

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

		2013	2012
No later than one year	一年內到期	963,084	751,344
Later than 1 year and no later than 5 years	超過一年但不超過五年到期	963,084	—
		1,926,168	751,344

### (b) 經營租賃承擔

#### (i) 作為承租人

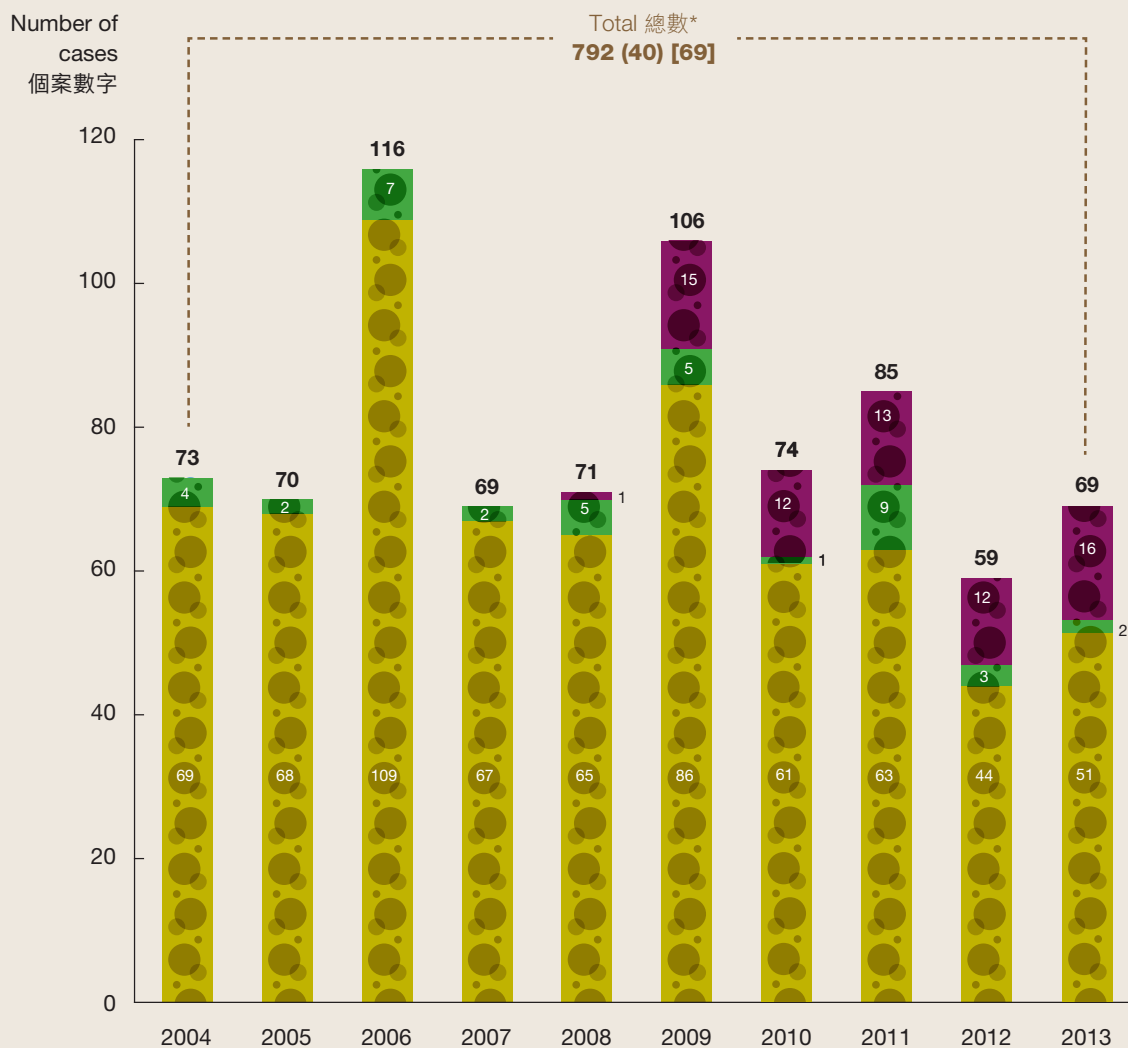
於12月31日，基金委員會有關寫字樓及影印機之不可解除經營租賃之未來最低租賃付款總額如下：

#### (ii) 作為出租人

於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：

# APPENDIX I 附錄一

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



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	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Average 平均數
	92	89	90	94	90	80	82	89	86	87	88

- Silicosis cases 矽肺病個案
- Asbestosis cases 石棉沉着病個案
- Mesothelioma cases 間皮瘤個案

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

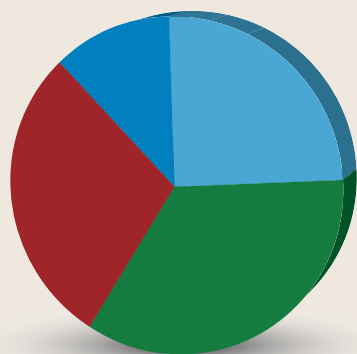
( ) 內數字為個案總數中石棉沉着病患者之人數，而 [ ] 內數字則為個案總數中間皮瘤患者之人數。



## APPENDIX II 附錄二

### Analysis of Pneumoconiosis and Mesothelioma Cases Newly Confirmed in 2013

#### 二零一三年內首次判定之肺塵埃沉着病及間皮瘤個案分析



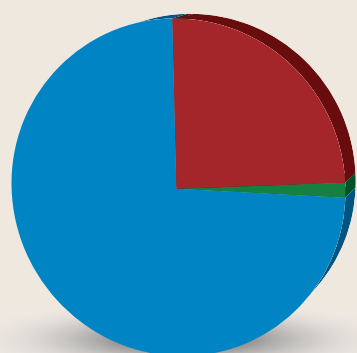
50 – 59	五十至五十九歲	17
60 – 69	六十至六十九歲	24
70 – 79	七十至七十九歲	20
80 and above	八十歲及以上	8

Table 1 Age/Average Degree of Incapacity Analysis  
圖表一 年齡/平均喪失工作能力程度統計

Age group 年齡組別	Number of case(s) 病人人數	Average age 平均年齡	Average degree of incapacity (%) * 平均喪失工作能力程度百分率*
30 – 39 三十至三十九歲	0	0	0
40 – 49 四十至四十九歲	0	0	0
50 – 59 五十至五十九歲	17 [1]	56	14
60 – 69 六十至六十九歲	24 [4]	64	12
70 – 79 七十至七十九歲	20 (1) [5]	75	18
80 and above 八十歲及以上	8 (1) [6]	83	39
<b>Total 總數</b>	<b>69 (2) [16]</b>	<b>67</b>	<b>17</b>

\* Total number has included 9 fatal cases, the degree of incapacity of whom has not been determined.

\* 總數包括9宗未有確定喪失工作能力程度之死亡個案。



General work in construction site 地盤總務	17
Other non-dusty industries 其他不涉高塵埃之行業	1
Unemployed/retired 失業/已退休	51

Table 2 Patients' Employment Status at Time of First Registration  
圖表二 病人首次登記時之就業資料

Category of occupation 職業類別	Number of cases 病人人數	Percentage 所佔百分率
General work in construction site 地盤總務	17	24.6
Other non-dusty industries 其他不涉高塵埃之行業	1	1.5
Unemployed/retired 失業/已退休	51 (2) [16]	73.9
<b>Total 總數</b>	<b>69 (2) [16]</b>	<b>100.0</b>

Note (Tables 1 & 2) :

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

註(圖表一及二) :

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

## APPENDIX II 附錄二

**Table 3 Employment History of Pneumoconiosis and Mesothelioma Cases Newly Confirmed in 2013**  
**圖表三 二零一三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		23	(1)	23	(1)
Construction & Quarry 建造業及石礦業	0		1		1	
Construction & Quarry and others 建造業、石礦業及其他行業	4	[3]	32	(1) [6]	36	(1) [9]
<b>Sub-total</b> 上項小和	<b>4</b>	<b>[3]</b>	<b>56</b>	<b>(2) [6]</b>	<b>60</b>	<b>(2) [9]</b>
<b>Other industries</b> 其他行業						
Ship manufacturing/sailing 船隻製造/行船	1	[1]	4	[4]	5	[5]
Jade/gem stone polishing 玉石/珠寶打磨	0		2	[1]	2	[1]
Machine repairing/metal works 機器維修/鋼鐵工程	0		1	[1]	1	[1]
Others 其他	1		—	—	1	—
<b>Sub-total</b> 上項小和	<b>2</b>	<b>[1]</b>	<b>7</b>	<b>[6]</b>	<b>9</b>	<b>[7]</b>
<b>Total</b> 總數	<b>6</b>	<b>[4]</b>	<b>63</b>	<b>(2) [12]</b>	<b>69</b>	<b>(2) [16]</b>

*Notes:*

- Figures in parentheses ( ) represent numbers of Asbestosis cases and figures in brackets [ ] represent numbers of Mesothelioma cases included in the total.
- Among the 69 cases under study, 60 (87%) have worked in the construction and/or the quarry industries. Only 9 (13%) have had employment connection with neither.

*註：*

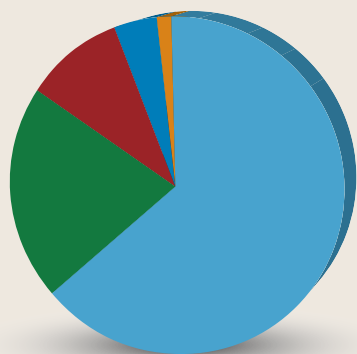
- ( )內數字為個案總數中石棉沉着病患者之人數，而[ ]內數字則為個案總數中間皮瘤患者之人數。
- 總數69名患者中，60人(87%)曾於建造業及／石礦業工作，另外9人(13%)從未於這兩行業工作。

*Data source:* Report on a Survey of Employment History of Cases Assessed in 2013 under the Pneumoconiosis and Mesothelioma (Compensation) Ordinance, Labour Department, HKSAR.

*資料來源：* 圖表三之資料由勞工處提供。

## APPENDIX III 附錄三

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



5 - 20%	253
25 - 40%	83
45 - 60%	39
65 - 80%	16
85 - 100%	5

Table 1 Analysis of Latest Payments Made to the “Old Case”<sup>\*\*</sup> Pneumoconiosis Patients  
圖表一 「舊個案」\* 病人最新獲得之每月補償金額分析

Degree of incapacity assessed in latest assessment/re-assessment (%) 最新獲判之喪失工作能力程度百分率	Number of case(s) 病人人數	Total amount of monthly payment 每月補償總支出 (HK\$ 港幣)	Average compensation payment per month per case 每人每月平均獲得之補償金額 (HK\$ 港幣)
5 - 20	253	852,820	3,371
25 - 40	83	454,260	5,473
45 - 60	39	292,280	7,494
65 - 80	16	172,800	10,800
85 - 100	5	85,620	17,124
<b>Total 總數</b>	<b>396</b>	<b>1,857,780</b>	<b>4,691</b>

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

此外，有4名病人可額外領取每月四千五百二十元之「護理及照顧方面的補償」。

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

\* 「舊個案」為1993年法例修改前曾經領取「一筆過」補償之個案。

Table 2 Analysis of Latest Payments Made to the “New Case”<sup>#</sup> Pneumoconiosis and Mesothelioma Patients  
圖表二 「新個案」# 病人最新獲得之每月補償金額分析

Degree of incapacity assessed in latest assessment/re-assessment (%) 最新獲判之喪失工作能力程度百分率	Number of case(s) 病人人數	Total amount of monthly payment 每月補償總支出 (HK\$ 港幣)	Average compensation payment per month per case 每人每月平均獲得之補償金額 (HK\$ 港幣)
5 - 20	1,014	5,273,290	5,200
25 - 40	150	1,458,690	9,725
45 - 60	72	991,710	13,774
65 - 80	20	371,170	18,559
85 - 100	7	165,690	23,670
<b>Total 總數</b>	<b>1,263</b>	<b>8,260,550</b>	<b>6,540</b>

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

此外，有6名病人可額外領取每月四千五百二十元之「護理及照顧方面的補償」。

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

\* 「新個案」為從未領取「一筆過」補償之個案。

## APPENDIX III 附錄三

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

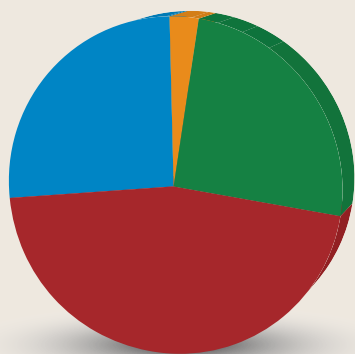
圖表三 《肺塵埃沉着病及間皮瘤(補償)條例》支出總結

Compensation item 補償項目	Expenses incurred from 1 Jan to 31 Dec 2013 二零一三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 2012 二零一二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 2013 一九九三年七月九日至二零一三年十二月三十一日之支出總額 (HK\$ 港幣)
Compensation for death resulting from Pneumoconiosis or Mesothelioma (or both) 肺塵埃沉着病或間皮瘤(或兩者)引致死亡的補償	15,090,399	17,626,298	379,001,545
Compensation for bereavement 親屬喪亡之痛的補償	605,560	806,000	12,192,590
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	123,002,809	119,845,811	2,434,040,293
Compensation for incapacity prior to date of diagnosis 判傷日期前喪失工作能力的補償	1,135,272	1,180,748	36,880,598
Compensation for care and attention 護理及照顧方面的補償	433,692	468,803	15,048,257
Funeral expenses 殯殮費	3,439,125	2,280,874	39,270,827
Medical expenses 醫療費	2,076,784	2,025,822	25,100,448
Expenses for medical appliances 醫療裝置費用	1,191,900	963,746	17,051,558
<b>Total 總數</b>	<b>146,975,541</b>	<b>145,198,102</b>	<b>2,958,586,116</b>



## APPENDIX IV 附錄四

### Profile of All Cases Receiving Compensation as at 31 December 2013 於二零一三年十二月三十一日所有正在領取補償病人之統計資料

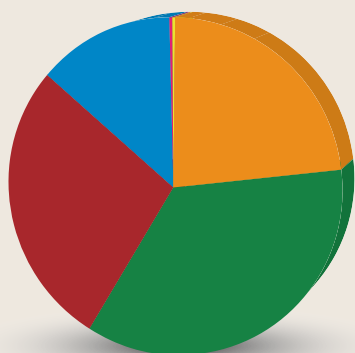


50-59	五十至五十九歲	12
60-69	六十至六十九歲	98
70-79	七十至七十九歲	183
80 and above	八十歲及以上	103

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

Age group 年齡組別	Number of case(s) 病人人數	Average age 平均年齡	Average degree of incapacity (%) 平均喪失工作能力程度百分率
50-59 五十至五十九歲	12	57	30
60-69 六十至六十九歲	98	65	26
70-79 七十至七十九歲	183	74	24
80 and above 八十歲及以上	103	85	20
<b>Total 總數</b>	<b>396</b>	<b>74</b>	<b>24</b>

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



30-39	三十至三十九歲	2
40-49	四十至四十九歲	5
50-59	五十至五十九歲	289
60-69	六十至六十九歲	450
70-79	七十至七十九歲	350
80 and above	八十歲及以上	167

Age group 年齡組別	Number of case(s) 病人人數	Average age 平均年齡	Average degree of incapacity (%) 平均喪失工作能力程度百分率
30-39 三十至三十九歲	2 [2]	31	45
40-49 四十至四十九歲	5 [1]	46	26
50-59 五十至五十九歲	289 (1) [3]	57	16
60-69 六十至六十九歲	450 (4) [1]	64	15
70-79 七十至七十九歲	350 (11) [3]	74	18
80 and above 八十歲及以上	167 (12) [3]	84	15
<b>Total 總數</b>	<b>1,263 (28) [13]</b>	<b>68</b>	<b>16</b>

Note:

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

註：

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

# APPENDIX V

## 附錄五

### Five-Year Financial Summary

#### 五年財務摘要

	2013	2012	2011	2010	2009 (HK\$'000) (港幣千元)
<b>Income</b>					
收入					
Levies					
徵款	348,590	292,327	272,806	236,873	195,963
Interest					
利息	30,278	29,248	35,613	38,942	43,619
Others					
其他收入	12,276*	12,875	7,378	7,276	10,651
Total income					
總收入	391,144	334,450	315,797	283,091	250,233
<b>Expenditure</b>					
支出					
Compensation					
補償	146,975	145,198	147,453	145,851	149,815
Project expenses					
活動開支	24,382	20,122	15,174	10,469	8,984
Staff, administrative and other expenses					
職員、行政費用及其他開支	19,220	14,885	14,918	13,130	14,700
Amortisation of prepaid operating lease payments					
預繳之經營租賃付款攤銷	—	—	—	—	4
Depreciation on property, plant and equipment					
物業、機器及設備之折舊	1,014	1,014	1,023	319	150
Capital expenditure					
資本開支	1,195	627	221	443	—
Net loss on disposals of held-to-maturity financial assets					
沽出持有至到期之金融資產之淨虧損	—	2,866	7,390	—	—
Total expenditure					
總支出	192,786	184,712	186,179	170,212	173,653
Surplus for the year					
是年度盈餘	198,358	149,738	129,618	112,879	76,580
Transfer (to)/from capital reserve					
(撥入)資本儲備/由資本儲備撥出	1,014	1,014	(4,087)	(23,589)	154
Accumulated fund brought forward					
上年度累積	1,503,512	1,356,128	1,130,870	1,042,211	976,887
	1,702,884	1,506,880	1,256,401	1,131,501	1,053,621
Transfer to project funds					
撥入活動基金	(33,473)	(23,490)	(15,447)	(11,100)	(20,394)
Transfer from project funds to compensate project expenses					
由活動基金撥出以抵銷開支	24,382	20,122	15,174	10,469	8,984
Transfer from general reserve					
由一般儲備撥入	—	—	100,000	—	—
Accumulated fund carried forward					
轉下年度之累積基金	1,693,793	1,503,512	1,356,128	1,130,870	1,042,211

\* Others include dividend income from listed securities \$8,941,001, Ex-gratia fund administration charge received \$164,942, penalty on late payments of levies \$264,041, rental income \$751,344, sundry income \$8,739 and exchange gains \$2,145,983.

其他收入包括持有上市證券所獲股息 \$8,941,001、代管特惠金所收取之行政費用 \$164,942、因遲繳徵款所收取之罰款 \$264,041、租金收入 \$751,344、雜項收入 \$8,739 及匯兌收益 \$2,145,983。

**Designer: Lo Kin Fan**

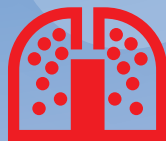
The second runner-up of the "Pneumoconiosis Compensation Fund Board Annual Report Design Competition"

(The Board has made modifications)

設計者：「肺塵埃沉着病補償基金委員會年報設計比賽」  
季軍得獎者 **盧健勳**

(基金委員會作了部份修改)





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