



職業性失聰補償管理局

Occupational Deafness Compensation Board



2020/2021
ANNUAL REPORT
年報

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主席序言 Chairman's Foreword

面對席卷全球的2019冠狀病毒病疫情，2020/21年是職業性失聰補償管理局（管理局）廿五載里程中最備受考驗，亦是最具挑戰的一年。因應加強的防疫要求，管理局舉辦的大型宣傳項目及復康活動的數量較往年低。隨著疫情變化及配合政府的防疫措施，與局方合作為職業性失聰（職聰）補償申請人提供醫療檢驗及聽力檢測的耳鼻喉專科診所及聽覺診所自2020年2月起至2021年1月暫停了相關服務，以減低傳染病在社區傳播的風險。大部份的補償申請因而被延後處理。我謹代表管理局向因受上述防疫措施影響而須接受較長等候時間的申請人士致歉，另亦感謝您們對延後裁決的體諒。

作為香港的聽覺保護宣傳、處理職聰補償申請及提供相關復康活動予職聰人士的法定機構，我們一直恪守專業，堅守為有需要人士提供適切服務的承諾。管理局本著為社群服務的使命，與全港齊心抗疫之際，一直嚴守崗位為工友提供支援，並致力提高普羅大眾對保護聽覺的認識。

於本報告年度，管理局共收到430宗補償申請，當中包括345宗首次補償和84宗再次補償申請，以及一宗過往因申請人只罹患單耳失聰而被拒絕的個案。但因年內為申請人提供醫療檢驗及聽力檢測的耳鼻喉專科診所及聽覺診所在大部份時間暫停了服務，期間只有68宗申請個案順利完成聽力及醫療檢測並符合失聰要求而成功獲得補償。批出的補償金總額約705萬港元，包括55宗首次和12宗再次補償的申請，以及一宗過往因申請人只罹

Faced with the 2019 coronavirus epidemic that raged across the world, 2020/21 was the most challenging year for the Occupational Deafness Compensation Board (the Board) in its silver jubilee milestone. As restricted by the stepped-up epidemic prevention requirements, the number of large-scale publicity projects and rehabilitation activities was lower than that in previous years. Following the epidemic development and the Government's anti-epidemic measures to reduce the risk of the spread of infectious diseases in the community, the medical examinations and hearing tests for applicants for occupational deafness (OD) compensation provided by the Ear, Nose & Throat (ENT) specialist clinic and the hearing clinic collaborating with the Board had been suspended from February 2020 to January 2021. As such, the processing of most of the compensation applications was delayed. On behalf of the Board, I would like to convey our apologies to applicants who underwent a longer waiting time as a result of the foregoing epidemic prevention measures. Your understanding of the delayed determination was much appreciated.

As the statutory board promoting hearing conservation, processing of OD compensation applications, as well as providing related rehabilitation programmes for OD persons in Hong Kong, we always adhere to our professionalism and commitment to providing apposite services to those in need. In the fight against the virus together with a vision of serving our society, the Board is strictly poised for providing assistance to workers and striving to raise the general public's awareness of hearing protection.

For the year under review, the Board received a total of 430 applications for compensation, including 345 cases of first-time and 84 cases of further application, as well as one previously refused application for which the applicant was suffering from monaural hearing loss only. Given that the ENT specialist clinic and the hearing clinic that provided medical examinations and hearing tests for applicants suspended their services most of the time in the year, only 68 applications that met the hearing loss requirement were determined after completing the hearing and medical tests successfully. During the same period, a total compensation amount of about HK\$7.05 million was approved for 55 first-time and 12 further applications for compensation, as well as one

患單耳失聰而被拒絕的個案。在疫情緩和及防控措施有效地避免傳染病在社區爆發的情況下，管理局於2021年初起已全力增加在有關診所提供的醫療檢驗及聽力檢測服務，力求在最短的時間內完成處理積存待辦的申請個案。

在向從事高噪音行業之工友提供宣傳及教育方面，雖然疫情阻礙了管理局的團隊親往工地為相關員工舉行安全講座，我們仍透過各有關安全主任派發護聽安全錦囊、宣揚補償計劃及鼓勵他們下載職聰教育短片，藉著他們的內部職安培訓提醒工友保護聽覺的重要性。因各噪音工地之管理人員及員工仍然熱切希望局方為他們安排流動聽覺篩查服務以了解個人的聽力健康狀況，年中我們在符合防疫要求的情況下安排了9節的流動驗耳車服務，到訪不同的高噪音工地為工友們作初步及免費的聽覺篩查評估。

關於「聽力輔助器具資助計劃」，其目標為向有需要的職聰人士提供合適的聽力輔助器具，協助他們克服聽障，重拾信心融入日常工作及社交生活。我們於年內接獲了664宗要求資助購買、維修和更換聽力輔助器具的申請，當中有56宗是首次提交的。同期，管理局批准了670宗申請，資助總額約383萬港元。因應疫情，管理局的聽力學家錄製了一系列關於「聽力輔助器具資助計劃：申請須知」、「助聽器驗配及跟進流程」及「助聽器和耳鳴掩蔽器試用計劃」的介紹短片，藉此於疫情期間於網上指導職聰人士充分享用資助計劃的權益，以便提升他們的溝通能力。

previously refused application for which the applicant was suffering from monaural hearing loss only. Under the circumstances that the epidemic was mitigated and when the control measures effectively prevented the outbreak of infectious diseases in the community, the Board made every effort to increase the medical examination and hearing test services provided in relevant clinics starting from early 2021. We strived to complete the processing of pending applications as soon as possible.

Concerning the publicity and educational programmes provided to workers engaged in noisy occupations, although the epidemic hindered the Board staff from visiting worksites in person to conduct safety talks for relevant employees, we coordinated with their safety officers to give away hearing conservation kits and propagate the compensation scheme. Riding on their in-house occupational safety training, we encouraged them to download the OD educational video clips reminding workers of the importance of hearing protection. Given that the administrators and employees of noisy workplaces still eagerly hoped that the Board could provide them with mobile audiometric screening services for their understanding of individual hearing health, in the year we arranged 9 sessions of mobile audiometric bus service to various noisy worksites to conduct preliminary and free auditory screening assessments for workers when the circumstances were in compliance with the anti-epidemic requirements.

Regarding the "Financial Assistance Scheme for Hearing Assistive Devices (HAD)", its goal is to provide suitable HAD to OD persons in need and help them overcome hearing impairment and regain confidence in their daily work and social life. In the year, we received 664 applications for financing their expenses incurred in purchasing, repairing and replacing HAD, of which 56 were submitted for the first time. During the same period, the Board approved 670 applications with a total subsidy of approximately HK\$3.83 million paid. Facing the epidemic, the Board's audiologist introduced a series of video briefings about "Financial Assistance Scheme for HAD: Application Guidelines", "Hearing Aid Fitting and Follow-up Procedures" and "Hearing Aid and Tinnitus Masker Trial Scheme" so that she could make use of the online platform to guide OD persons making the most of their rights of the Financial

由於持續的疫情改變了我們的日常生活，管理局需檢討在新常態下為職聽會友服務的模式。為了確保在疫情下能繼續提供社群復康服務予職聽人士，本局的服務夥伴除了以小組形式安排實體活動以遵從防疫措施外，亦儘量經網上平台舉行各類型的活動。「職聽復康網絡」下的義工團隊亦透過拍攝短片，與其他同路人分享在疫情下的生活點滴，鼓勵會友在新常態下積極面對轉變的環境，利用電子平台參加網上活動，更可以利用視像聊天工具表達互相的關懷。

在本報告年度，管理局為職聽人士舉辦了667個社群復康活動，年內錄得約9 717參與人次，參與者包括職聽人士及同行照顧者。由於部份的戶外活動因應疫情而被迫取消，期間我們安排了較多的關懷服務，包括8 127次問暖電話及383次關懷探訪，希望藉此能適時接觸和幫助有需要的人士。年內「職聽復康網絡」安排了9節義工及愛心大使服務，管理局於期間亦為各職聽會友郵遞上防疫口罩和小工具等關懷物品，藉以表達我們期盼與大家共度時艱的心意。

在財務方面，管理局於2020/21年度獲得的總收入約達6,058萬港元，比去年的6,352萬港元減少了大概294萬港元，但由於期內的職聽補償和聽力輔助器具資助計劃的部份預計開支受疫情影響滯後了發放，本報告年度的總支出金額只達到約3,297萬港元，因而錄得約2,761萬港元的年度盈餘。一如既往，管理局的前景仍具挑戰，我們會繼續審慎理財，透過適當的工作計劃確保資源用得其所，以確保局方長遠的財政穩健。展望將來，為求獲取更佳回報以讓局方為持份者提供更優質的服務，財經事務及庫務局已批准由管理局提交的投資方案，以讓我們在適當的時間審慎地開展新的投資計劃。於此，我們已成立了「財務及投資委員會」，專責審視管理局當前的財政狀況並制定可持續的中長期投資策略方向，期望更有效地達到「開源節流」的目標。

Assistance Scheme to enhance their communication skills amid the epidemic.

Since the persistent epidemic has changed our daily lives, the Board needs to review the way to serve our OD members under the new normality. With a view to continuing the provision of social rehabilitation service to OD persons amid the epidemic, aside from arranging face-to-face activities in small groups to comply with the anti-epidemic measures, our service partners also endeavoured to organise various types of activities online. The volunteer team under the "Occupational Deafness Rehabilitation Network" (ODRN) also shared their special moments of life amid the epidemic with other fellow members by filming short videos, encouraging others to proactively face the changing environment under the new normality. They were encouraged to use electronic platforms to participate in online activities, and also make use of video chat tools to express mutual care to one another.

For the year under review, the Board organised 667 social rehabilitation programmes for OD persons. In the year, about 9 717 participations were recorded including OD persons and their accompanying caregivers. As some outdoor activities were forced to be cancelled due to the epidemic, during the period we arranged more caring services amounting to 8 127 greeting calls and 383 caring visits, in the hope of contacting and helping those in need promptly. In the year, ODRN had arranged 9 sessions of volunteer and caring ambassador services. The Board also posted some anti-epidemic masks and handy gadgets to OD members as a gesture of our care for tiding over the difficulties with all.

In the domain of finance, in 2020/21 the Board received a total revenue of approximately HK\$60.58 million, which was approximately HK\$2.94 million less than last year's HK\$63.52 million. However, due to a part of estimated payouts for the OD compensation and HAD Financial Assistance Scheme during the period were delayed as affected by the epidemic, the total expenditure for the year only reached approximately HK\$32.97 million, thus the Board recorded a surplus of approximately HK\$27.61 million for the year. As always, the future of the Board remains challenging. We shall continue to manage our finances prudently and ensure that resources are used appropriately through suitable work plans to ensure the long-term financial stability of the Board. Looking forward to the future, in pursuit of better returns aiming at providing even better services to our stakeholders, the Financial Services and the Treasury Bureau had approved the investment proposal submitted by the Board so that we could proceed with our new investment plan prudently at the right time. Accordingly, the "Finance and Investment Committee" was established to review the current financial situation of the Board and formulate a sustainable medium-to-long-term investment strategy, hoping to achieve our goal of "Exploring Revenues and Reducing Expenses" more efficiently.

回顧過去，縱使面對不同的挑戰，管理局在各方不屈不撓的支持下，仍充分發揮了全力以赴並追求卓越的精神。2020/21是本人作為主席為管理局服務的最後一個年度，我十分榮幸擔任主席，謹此衷心感謝管理局與醫事委員會的同僚及全體員工，在這嚴峻的一年，展示出優秀、專業和克盡己責的表現。最後，我亦摯誠向勞工處、醫院管理局、各職安健團體及復康服務合作夥伴致以最深切的謝意。憑藉您們的鼎力支持和群策群力，與管理局攜手肩負重任，一起傳承「愛惜聽覺，避免職業性失聰」的使命。

陸偉成醫生

職業性失聰補償管理局主席

In retrospect, even encountering various challenges, the Board has exerted its spirit of sparing no effort in pursuing excellence with the unyielding support of all parties. 2020/21 is the final year of my chairmanship of the Board, and I am very honoured to have served as its Chairman. Taking this opportunity, I would like to express my deepest gratitude to my fellow members of the Board and its Medical Committee, as well as all staff members for showing their excellence, professionalism, and conscientiousness in this difficult year. Last but not least, I would also wish to extend my heartfelt appreciation to all our collaboration partners of the Labour Department, Hospital Authority, various occupational safety and health organisations as well as rehabilitation service suppliers. With your strong and concerted support, we join hands to pass on the vision of "Cherishing Our Hearing, Avoiding Occupational Deafness".

Dr. LUK Wai-sing, Albert

Chairman, Occupational Deafness Compensation Board



▲ 管理局眾成員一直恪守專業，堅守為有需要人士提供適切服務的承諾。
ODCB members adhere to our professionalism and commitment to providing apposite services to those in need at all times.

職業性失聰補償管理局簡介

Profile of the Occupational Deafness Compensation Board

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

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

經香港特別行政區行政長官委任，管理局由九位成員組成，分別代表僱主、僱員、醫學界專業人士及公職人員。管理局定期開會以訂定活動計劃的方向，同時對根據《條例》所提出的申請作出裁定。

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

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

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

職業性失聰補償管理局成員

Membership of the Occupational Deafness Compensation Board (ODCB) (2020.4.1 – 2021.3.31)



陸偉成醫生
Dr LUK Wai-sing, Albert

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



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

僱主代表
Representing employers



伍新華先生
榮譽勳章
Mr NG San-wa,
Lawrence, MH

僱主代表
Representing employers



黃平先生
Mr WONG Ping

僱員代表
Representing employees



廖保珠女士
Ms LIU Po-chu, Elsie

僱員代表
Representing employees



霍佩珠醫生
Dr FOK Pui-chu, Joan

醫院管理局醫生
Medical practitioner of the
Hospital Authority



何雅兒醫生
Dr HO Nga-yi, Fiona

耳鼻喉專科醫生
ENT medical practitioner



溫遠光醫生
Dr WAN Yuen-kong

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



黃麗香女士
Ms WONG Lai-heung, Christina

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



吳惠英女士
Ms NG Wai-ying, Erica

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

職業性失聰醫事委員會簡介

Profile of the Occupational Deafness Medical Committee

職業性失聰醫事委員會(醫事委員會)是根據《條例》而成立的另一個法定組織，其職能是就聽力評估及為職聽人士配備聽力輔助器具事宜向管理局提供技術、醫學及專業方面的意見。醫事委員會共有五名成員，他們分別是醫事或聽力學方面的專家。

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

職業性失聰醫事委員會成員

Membership of the Occupational Deafness Medical Committee

(2020.4.1 - 2021.3.31)



何偉權醫生
Dr HO Wai-kuen

由醫院管理局提名
(至2021.1.13)
Nominated by Hospital Authority
(Up to 2021.1.13)



王維揚醫生
Dr WONG Wai-yeung, Eddy

由醫院管理局提名
(由2021.2.8起)
Nominated by Hospital Authority
(From 2021.2.8)



溫遠光醫生
Dr WAN Yuen-kong

由衛生署提名
Nominated by
Department of Health



魏智文醫生
Dr NGAI Chi-man

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



盧俊恩醫生
Dr LO Tsun-yan

由香港醫學專科學院
香港社會醫學學院提名
Nominated by
Hong Kong College of
Community Medicine
Hong Kong Academy of Medicine



甘志珊博士
Dr KAM Chi-shan, Anna

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



陳英偉先生
Mr CHAN Ying-wai, Alfred

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

職業性失聰補償計劃的申請及裁定

Application and Determination for the Occupational Deafness Compensation Scheme

職聽是香港最常見的職業病之一，其成因是由於工作關係長期暴露於高噪音之下，而導致內耳的神經細胞受到損害。當這些神經細胞被損害或破壞後便不能復原，因此造成的聽力損害是永久性和不能治癒的。職業性失聰補償計劃向那些因受僱從事指定高噪音工作而罹患噪音所致的聽力損失的僱員提供補償，申請人須符合《條例》中有關職業及失聰方面的規定，才符合資格獲得補償。職業性失聰補償計劃的規定及補償計算方法載於附錄1內。

鑑於2019冠狀病毒病疫情肆虐全球，為配合政府的防疫措施，為職聽補償申請人提供醫療檢驗及聽力檢測的耳鼻喉專科診所及聽覺診所自2020年2月起至2021年1月8日暫停了相關服務，以減低傳染病在社區傳播的風險，而之後已全面恢復。管理局在有關期間不時作出跟進，以期在可行的情況下儘早重啟聽力檢測服務。同時，管理局亦與申請人保持聯繫，使他們了解申請審批的進度。

接獲的申請

Applications Received

於本報告年度，管理局共收到430宗補償申請，當中包括345宗首次補償申請(圖表1)和84宗再次補償申請(圖表2)，以及一宗過往因申請人只罹患單耳失聰而被拒絕的個案。因年內為申請人提供醫療檢驗及聽力檢測的診所在大部份時間暫停了服務，期間只有68宗申請個案順利完成聽力及醫療檢測並符合失聰要求而成功獲得補償，批出的補償金總額約705萬港元，包括55宗首次和12宗再次補償的申請，以及一宗過往因申請人只罹患單耳失聰而被拒絕的個案。在疫情緩和及防控措施有效地避免傳染病在社區爆發的情況下，管理局於2021年初起已全力增加在有關診所提供的醫療檢驗及聽力檢測服務，力求在最短的時間內完成處理積存待辦的申請個案。

In Hong Kong, OD is one of the most common occupational diseases caused by prolonged exposure to a high level of noise at work, resulting in the damage of the nerve cells of the inner ear. Once damaged or destroyed, these nerve cells will not recover. The resulting hearing impairment will be permanent and cannot be cured. The Occupational Deafness Compensation Scheme provides for the payment of compensation to those employees who suffer from noise-induced hearing loss due to employment in specified noisy occupations. Applicants have to fulfil both the occupational and hearing loss requirements as stipulated by the Ordinance in order to be entitled to receiving compensation. Requirements and calculation methods for the Occupational Deafness Compensation Scheme are given in Appendix 1.

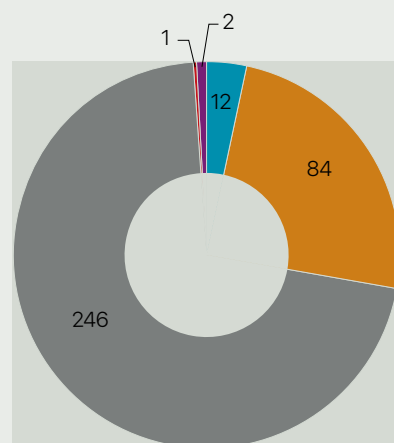
Due to the global spread of the 2019 coronavirus and the need to work in line with the Government's anti-epidemic measures to reduce the risk of the spread of infectious diseases in the community, the medical examinations and hearing tests for applicants for OD compensation provided by the ENT specialist clinic and the hearing clinic had been suspended from February 2020 to 8 January 2021. The services have been fully resumed thereafter. During the suspension period, the Board spared no effort in pursuing the early resumption of the hearing test services. In parallel, the Board maintained liaison with the applicants to keep them posted of the development of their compensation applications.

For the year under review, the Board received a total of 430 applications for compensation, including 345 cases of first-time (Figure 1) and 84 cases of further application (Figure 2), as well as one previously refused application for which the applicant was suffering from monaural hearing loss only. Given the clinics providing medical examinations and hearing tests for applicants had suspended their services most of the time in the year, only 68 applications that met the hearing loss requirement were determined after completing the hearing and medical tests successfully. During the same period, a total compensation amount of about HK\$7.05 million was approved for 55 first-time and 12 further applications for compensation, as well as one previously refused application for which the applicant was suffering from monaural hearing loss only. Under the circumstances that the epidemic was mitigated and when the control measures effectively prevented the outbreak of infectious diseases in the community, the Board made every effort to increase the medical examination and hearing test services provided in relevant clinics starting from early 2021. We strived to complete the processing of pending applications as soon as possible.

圖表
Figure 1

申請人年齡及性別統計 (首次補償)
Profile of Applicants by Age and Gender (First-time Compensation)

年齡 Age	申請人(男性) Applicants (Male)	申請人(女性) Applicants (Female)	申請人總數目 Total Number of Applicants	比率 Percentage
40 歲以下 Under 40	12	0	12	3.48%
40 至 56 歲以下 40 to under 56	84	1	85	24.64%
56 歲或以上 56 or above	246	2	248	71.88%
總和： Total:	342	3	345	



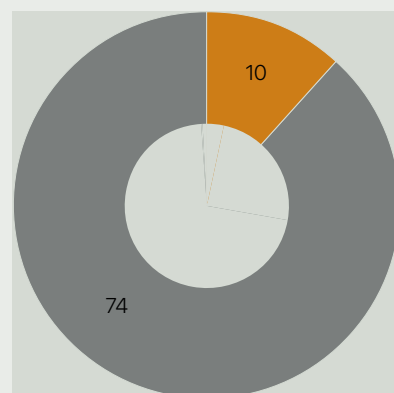
年齡 AGE

- 40 歲以下 (男性)
Under 40 (Male)
- 40 至 56 歲以下 (男性)
40 to under 56 (Male)
- 56 歲或以上 (男性)
56 or above (Male)
- 40 至 56 歲以下 (女性)
40 to under 56 (Female)
- 56 歲或以上 (女性)
56 or above (Female)

圖表
Figure 2

申請人年齡及性別統計 (再次補償)
Profile of Applicants by Age and Gender (Further Compensation)

年齡 Age	申請人(男性) Applicants (Male)	申請人(女性) Applicants (Female)	申請人總數目 Total Number of Applicants	比率 Percentage
40 歲以下 Under 40	0	0	0	0%
40 至 56 歲以下 40 to under 56	10	0	10	11.9%
56 歲或以上 56 or above	74	0	74	88.1%
總和： Total:	84	0	84	



年齡 AGE

- 40 至 56 歲以下 (男性)
40 to under 56 (Male)
- 56 歲或以上 (男性)
56 or above (Male)

在本報告年內，有 345 名工友向管理局提交首次的職聰補償申請，他們大部份是從事對石塊、混凝土或大理石使用機動研磨、開鑿、切割或衝擊工具，或在該等工具使用時，完全或主要在該等工具的緊鄰範圍內工作 (51.3%)，其次是完全或主要在內燃機、渦輪機、加壓燃料爐頭或噴射引擎的緊鄰範圍內工作 (25.2%)，以及對金屬或金屬坯段或鋼錠使用機動研磨工具，或在該等工具使用時，完全或主要在該等工具的緊鄰範圍內工作 (10.7%)。有關申請首次職聰補償的人士的工作統計資料分析載於附錄 2 內。

年內，有 84 名工友向管理局申請再次補償，大部份的申請人是從事對石塊、混凝土或大理石使用機動研磨、開鑿、切割或衝擊工具，或在該等工具使用時，完全或主要在該等工具的緊鄰範圍內工作 (35.7%)，以及是完全或主要在內燃機、渦輪機、加壓燃料爐頭或噴射引擎的緊鄰範圍內工作 (35.7%)，其次是对金屬或金屬坯段或鋼錠使用機動研磨工具，或在該等工具使用時，完全或主要在該等工具的緊鄰範圍內工作 (19%)。有關申請再次職聰補償的人士的工作統計資料分析載於附錄 3 內。

For the year under review, the Board received 345 applications for OD compensation for the first time. The majority of the applicants were engaged in the use of power-driven grinding, chiselling, cutting or percussive tools on rocks, concrete or marble, or work wholly or mainly in the immediate vicinity of those tools whilst they are being so used (51.3%). The next largest group involved those who worked near internal combustion engines or turbines or pressurised fuel burners or jet engines (25.2%), followed by those engaged in the use of power-driven grinding tools on metal or on billets of metal or blooms, or work wholly or mainly in the immediate vicinity of those tools whilst they are being so used (10.7%). A set of the occupational profiles of the applicants who applied for first-time OD compensation is given in Appendix 2.

In the year, the Board received 84 applications for further compensation. The majority of the applicants were engaged in the use of power-driven grinding, chiselling, cutting or percussive tools on rocks, concrete or marble, or work wholly or mainly in the immediate vicinity of those tools whilst they are being so used (35.7%), as well as those who worked near internal combustion engines or turbines or pressurised fuel burners or jet engines (35.7%), followed by those engaged in the use of power-driven grinding tools on metal or on billets of metal or blooms, or work wholly or mainly in the immediate vicinity of those tools whilst they are being so used (19%). A set of the occupational profiles of the applicants who applied for further OD compensation is given in Appendix 3.



◀ 使用機動工具研磨、開鑿、切割或衝擊石塊
The use of power-driven grinding, chiselling, cutting or percussive tools on rocks



▲ 在內燃機、渦輪機、加壓燃料爐頭或噴射引擎的附近工作
Working near internal combustion engines, turbines, pressurised fuel burners or jet engines



▲ 對金屬、金屬坯段或鋼錠使用機動研磨工具
The use of power-driven grinding tools on metal, billets of metal or blooms

申請的處理
Applications Processed

在本報告年度內，管理局批准了 68 宗申請，批出的補償款額為港幣 7,049,877 元¹。以下是獲批核的個案分類概覽：

For the year under review, the Board approved 68 applications with a total compensation amount of HK\$7,049,877¹. A breakdown of the applications approved by their respective types is as follows:

	批准申請數目 Number of Approved Applications	補償款額支出 (港元) Amount of Compensation Paid (HK\$)
首次補償 Compensation for the first time	55	5,934,430.69
再次補償 Further compensation	12	1,103,362.02
過往因單耳聽力損失而被拒絕的補償 Compensation for cases that were previously refused owing to monaural hearing loss	1	12,083.88
總數 Total:	68	7,049,876.59

在 55 名成功獲得首次補償的申請人中，有過半數的人士 (63.6%) 的較佳耳朵的聽力損失程度是在 50 分貝之下 (圖表 3)，大部份的成功申請人 (89.1%) 的永久喪失工作能力的程度不超過 20%，平均發放給每位的補償金額為港幣 107,899 元 (圖表 4)。

另一方面，在 12 名成功獲得再次補償的申請人中，有大部份的申請人 (66.7%) 的較佳耳朵的聽力損失程度是在 60 分貝之下 (圖表 5)，大部份 (91.7%) 的進一步永久喪失工作能力之百分比為 0.5% 至 20.5%，平均發放的再次補償金額為港幣 91,947 元 (圖表 6)。兩組有關獲發首次及再次補償人士的聽力損失程度分析分別載於附錄 4 及附錄 5 內。

有關最近 3 年的職聽補償申請及獲批個案數字載於附錄 6 內。

Regarding these 55 applicants who successfully received compensation for the first time, more than half (63.6%) suffered a hearing loss of less than 50dB in the better ear (Figure 3). The majority (89.1%) of them suffered from a permanent incapacity of not greater than 20%. The average amount of compensation awarded was HK\$107,899 (Figure 4).

On the other hand, for the 12 applicants who successfully received further compensation, a majority (66.7%) of them suffered a hearing loss of less than 60dB in the better ear (Figure 5). A large majority (91.7%) of them suffered from an additional percentage of permanent incapacity ranged from 0.5% to 20.5%. The average amount of further compensation paid was HK\$91,947 (Figure 6). Two sets of analysis of approved cases of first-time and further compensation by the level of hearing loss are in Appendix 4 and Appendix 5 respectively.

A table showing applications versus approved cases of OD compensation for the most recent 3 years is in Appendix 6.

¹ 管理局於 2020/21 年度批准了 68 宗申請，有關補償總額為港幣 7,049,877 元，但因年內需處理並調整兩宗已批出但收到申請人要求覆核的個案，故於收支結算表上顯示之年度實際補償支出為港幣 6,996,407 元。
In 2020/21, the Board approved 68 applications at a total compensation amount of HK\$7,049,877. Nevertheless, the Board had processed two review cases for which adjustments were made in the year. Accordingly, the actual compensation payout as shown in the Income and Expenditure Account for the year is HK\$6,996,407.

圖表
Figure 3

成功獲批個案的聽力損失統計 (首次補償) Approved Cases by Level of Hearing Loss (Compensation for the First Time)		
聽力程度 (分貝) Hearing Level (dB)	較佳的耳朵 Better Ear	較差的耳朵 Worse Ear
<40	19	不適用 N.A.
40 – 49	16	23
50 – 59	13	15
60 – 69	6	11
70 – 79	1	3
80 – 89	0	2
90 或以上 90 or above	0	1
總數 Total:	55	55

圖表
Figure 5

成功獲批個案的聽力損失統計 (再次補償) Approved Cases by Level of Hearing Loss (Further Compensation)		
聽力程度 (分貝) Hearing Level (dB)	較佳的耳朵 Better Ear	較差的耳朵 Worse Ear
<40	1	不適用 N.A.
40 – 49	4	1
50 – 59	3	2
60 – 69	2	5
70 – 79	1	3
80 – 89	0	0
90 或以上 90 or above	1	1
總數 Total:	12	12

圖表
Figure 4

成功獲批個案的支付補償統計 (首次補償) Approved Cases by Compensation Payment (Compensation for the First Time)		
永久喪失工作能力百分比 Percentage of Incapacity	個案數目 No. of Cases	支付總額(港元) Total Payment (HK\$)
0.5%	8	70,111
1%-4.5%	22	615,691
5%-10%	6	544,462
11%-20%	13	2,562,989
21%-30%	5	1,509,624
31%-40%	1	631,554
41%-50%	0	0
51%-60%	0	0
總數 Total:	55	5,934,431
平均補償金額 Average Compensation Paid:		107,899

圖表
Figure 6

成功獲批個案的支付補償統計 (再次補償) Approved Cases by Compensation Payment (Further Compensation)		
進一步 永久喪失工作能力百分比 Additional Percentage of Incapacity	個案數目 No. of Cases	支付總額(港元) Total Payment (HK\$)
0.5%	0	不適用 N.A.
1%-4.5%	5	101,285
5%-10.5%	3	202,572
11%-20.5%	3	505,745
21%-30.5%	0	不適用 N.A.
31%-40.5%	1	293,760
41%-50.5%	0	不適用 N.A.
51%-59.5%	0	不適用 N.A.
總數 Total:	12	1,103,362
平均補償金額 Average Compensation Paid:		91,947

在本報告年內被拒的76宗首次補償申請，有54宗(71.1%)是由於有關申請未能符合失聰方面的規定，而其餘的22宗(28.9%)則由於有關申請未能符合職業方面的規定。此外，有22名申請人自行撤銷申請。

關於21宗被拒的再次補償申請，有19宗(90.4%)是由於有關申請未能符合失聰方面的規定，另有一宗申請(4.8%)未能符合職業方面的規定，而其餘一宗的申請人(4.8%)則沒有出席聽力測驗。此外，有4名申請人自行撤銷申請(圖表7)。

Regarding the 76 applications for compensation for the first time being refused during the year under review, 54 applications (71.1%) were due to failure to meet the hearing loss requirements whereas 22 applications (28.9%) failed to meet the occupational requirements. On the other hand, 22 applicants had withdrawn the applications by themselves.

Concerning the 21 applications for further compensation being refused, 19 of them (90.4%) could not meet the hearing loss requirements, one application (4.8%) failed to meet the occupational requirements whilst another one application (4.8%) failed to attend the hearing assessment. On the other hand, 4 applicants had withdrawn the applications by themselves (Figure 7).

圖表
Figure 7

2020/21年已處理申請的結果統計 Breakdown of Applications Processed in the Year 2020/21			
	個案數目 (首次補償) No. of Cases (Compensation for the First Time)	個案數目 (再次補償) No. of Cases (Further Compensation)	個案數目 (過往因單耳聽力損失而被拒絕的補償) No. of Cases (Compensation for cases previously refused owing to monaural hearing loss)
批准支付補償 Compensation payment approved	55	12	1
未能符合失聰規定 Failed to meet hearing loss requirements	54	19	0
未能符合職業規定 Failed to meet occupational requirements	22	1	0
沒有出席聽力測驗 Failed to attend hearing assessment	0	1	0
撤銷 Withdrawn	22	4	0

聽力輔助器具的資助計劃 Financial Assistance Scheme for Hearing Assistive Devices



凡任何有資格根據《條例》獲得補償的人士，若因噪音導致聽力受損而需要配備聽力輔助器具，經醫事委員會審批後可申請資助因取得、裝配、修理或保養該等器具而招致的合理開支。每名合資格人士首次申請購買及裝配聽力輔助器具的數額以港幣19,000元為上限，而可申請資助的開支總額合共不可超過港幣79,000元。

在2020/21年度，管理局接獲了664宗資助聽力輔助器具的新申請，其中56宗是首次提交的。管理局在年內批准了670宗申請，支出的總資助金額約為港幣383萬元。助聽器是申請資助購買的主要項目，佔資助計劃整體開支的87.7%。

由2021年4月15日起，在計劃下首次可獲資助購買聽力輔助器具的最高金額已由港幣19,000元上調至20,160元，而可獲資助購買聽力輔助器具的開支總額亦由港幣79,000元上調至83,830元。

面對疫情，管理局的聽力學家錄製了一系列關於「聽力輔助器具資助計劃：申請須知」、「助聽器驗配及跟進流程」及「助聽器和耳鳴掩蔽器試用計劃」的介紹短片，藉此於疫情期間於網上指導職聽人士充分享用資助計劃的權益，以便提升他們的溝通能力。

Any person who is entitled to compensation under the Ordinance may also apply for the reasonable expenses incurred in the acquisition, fitting, repair or maintenance of HAD in connection with his/her noise-induced deafness subject to the Medical Committee's determination. For the first-time application relating to the acquisition and fitting of HAD, the claimed amount is subject to a maximum of HK\$19,000 for each eligible person. The aggregate amount of financial assistance given to each eligible person under the scheme shall not exceed HK\$79,000.

In 2020/21, the Board received 664 new applications for financing HAD including 56 first-time submissions. In the year, the Board approved 670 applications with a total financing amount of approximately HK\$3.83 million paid. Acquisition of hearing aids was the major claim which amounted to 87.7% of the total expenses of the scheme.

With effect from 15 April 2021, the financing amount for first-time applications for HAD under the Scheme has been raised to HK\$20,160 from HK\$19,000, while the aggregate financing limit has been raised to HK\$ 83,830 from HK\$79,000.

Facing the epidemic, the Board's audiologist introduced a series of video briefings about "Financial Assistance Scheme for HAD: Application Guidelines", "Hearing Aid Fitting and Follow-up Procedures" and "Hearing Aid and Tinnitus Masker Trial Scheme" so that she could make use of the online platform to guide OD persons making the most of their rights of the Financial Assistance Scheme to enhance their communication skills amid the epidemic.

根據《條例》，聽力輔助器具包括：

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

Under the Ordinance, HAD shall include:

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



教育及宣傳工作報告

Report on Education and Publicity

職聽是永久的神經性聽力損失，沒有方法可以根治，故此管理局一直致力推行廣泛的教育及宣傳活動，向公眾人士及於高噪音行業工作之僱員解釋防患於未然的重要性。

OD is a permanent sensorineural hearing loss that cannot be cured. As such, the Board has been sparing no effort in conducting a variety of educational and promotional activities to explain to the general public and workers engaged in noisy occupations the importance of avoiding hearing loss.

職業安全及健康聯辦活動

Joint Functions on Occupational Safety & Health

管理局於2020/21年度繼續以合辦形式與主要的職安健推廣機構攜手舉辦大型周年活動，其中包括與職業安全健康局合辦的聽覺保護大獎，嘉許那些在保護工人聽覺方面致力推動有效措施的機構，另亦繼續與勞工處及其他宣傳職安健的機構協辦建造業安全提升運動2020/21、飲食業安全凝聚計劃2020/2021及建造業安全推廣活動2020。受到疫情影響，大部份的活動改以網上形式舉行以避免疫情在社區傳播的風險。

In 2020/21 the Board continued to participate in several other major annual campaigns, including **The Hearing Conservation Best Practices Award** co-organised with the Occupational Safety and Health Council which aimed at giving recognition to organisations that had made significant efforts to implement effective measures to protect the hearing of workers. We also continued to jointly organise with the Labour Department and other prominent occupational safety promotion organisations **The Construction Industry Safety Promotional Campaign 2020/2021**, **The Catering Industry Safety Inspiration Programme 2020/2021** and **The Construction Safety Promotional Campaign 2020**. Affected by the epidemic, most of the activities were held online to avoid the risk of the pandemic spreading in the community.



▲ 管理局主席陸偉成醫生(左一)及其他主禮嘉賓參與第16屆職業健康大獎頒獎典禮。
ODCB Chairman Dr Albert Luk (1st from left) and other officiating guests at the 16th Occupational Health Award Ceremony.



▲ 管理局主席陸偉成醫生(中)頒發獎座予聽覺保護大獎的得獎者。
ODCB Chairman Dr Albert Luk (middle) presents trophies to winners of the Hearing Conservation Best Practices Award

工地安全講座及展覽活動 Workplace Safety Talks and Roving Exhibitions

本年度，雖然管理局的職員團隊因疫情無法親往噪音工地為相關員工舉行安全講座，我們仍透過各有關安全主任派發聽力保護錦囊及補償計劃小冊子予工友，並鼓勵安全主任下載職聽教育短片，藉著他們的內部職安培訓提醒工友保護聽覺的重要性。

During the year, although the Board's staff members were not able to visit the noisy worksites to conduct safety talks for relevant employees due to the epidemic, we still distributed through the safety officers hearing conservation kits and the compensation scheme leaflets to relevant workers as well as encouraging their safety officers to download the OD educational videos so that they could remind their workers of the importance of hearing protection via their internal occupational safety training.



當疫情稍為回穩，管理局在遵照防疫措施的守則下，分別於青衣、油塘、天水圍及沙田安排了數個展覽活動，繼續廣泛接觸公眾社群和高噪音行業的工友。

To keep reaching out to the public community and workers engaged in noisy occupations, the Board arranged a few exhibitions in Tsing Yi, Yau Tong, Tin Shui Wai and Sha Tin according to the epidemic prevention guidelines when the situation became more stabilised.



流動聽覺篩查服務 Mobile Audiometric Screening Service

此計劃旨在為從事高噪音工作的僱員提供即場及免費的聽覺健康測試服務，包括簡短的病歷查詢、耳道檢查、純音聽力篩查和結果分析。聽力學家若發現受檢驗的工友出現聽力問題，會即時向他們提供協助及建議。由於此項服務備受投身於噪音工作之員工及管理人員歡迎，管理局在防疫措施可行的情況下，於年中安排了9節全日的流動驗耳車服務，為近370位工友作初步及免費的聽覺篩查評估，到訪了位於將軍澳、油塘、秀茂坪、九龍城、馬鞍山、上水、屯門及香港國際機場的高噪音工地。



The campaign aims at providing workers engaged in noisy occupations with onsite complimentary hearing health assessment services, including brief medical record inquiry, ear canal examination, pure tone audiometric screening and result analysis. Should there be hearing problems with the examined workers, the audiologist would provide assistance and recommendations to them immediately. Since this campaign had been well received by workers and administrators engaged in noisy occupations, the Board arranged 9 full-day audiometric screening services in the year, providing preliminary and complimentary hearing assessments for nearly 370 workers when the epidemic prevention measures could be complied with. Noisy workplaces being visited covered Tseung Kwan O, Yau Tong, Sau Mau Ping, Kowloon City, Ma On Shan, Sheung Shui, Tuen Mun and the Hong Kong International Airport.



▲ 除提供即場的聽覺篩查服務外，管理局的工作人員亦派發「聽力保護錦囊」予工友作教育用途。
Apart from providing onsite audiometric screening service, the Board staff also distribute "Hearing Conservation Kits" to workers for educational purpose.

復康服務及活動報告

Report on Rehabilitation Services and Programmes

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

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

聽力復康計劃

Aural Rehabilitation Programmes

聽力復康計劃旨在透過向職聾人士提供適合的聽力輔助器具及訓練有效的溝通技巧，協助他們克服聽障。鑑於疫情在報告年內肆虐，基於公共衛生安全及防疫的考慮，管理局只可提供有限的公共服務，年內有368人次到訪了管理局的聽力檢查室，接受聽力學家的個人化聽力復康評估及耳鳴分析輔導服務。為了在疫情期間仍保持提供給職聾人士的服務，管理局的聽力學家和個別職聾人士透過電話和電子郵件進行有關助聽器驗配、安裝雙耳助聽器和更換故障設備的諮詢。期間亦透過兩期《職聾之聲》季度通訊刊登了關於家居聽力及溝通訓練技巧、聽力輔助器具清潔小貼士以及購買助聽器電池資訊與會友分享。

此外，管理局以短訊服務向共52名剛獲補償的職聾人士發送一系列三部專業的驗配助聽器前視頻短片，用以介紹聽力輔助器具資助計劃、助聽器驗配及跟進流程，以及助聽器和耳鳴掩蔽器試用計劃。管理局另亦為已配有助聽器的職聾人士提供個別諮詢服務，藉此指導他們如何有效地操作聽力輔助器具。按照需要，聽力學家亦會為剛購買助聽器的職聾人士提供自信培訓及切實的練習機會，透過專業意見提升他們的溝通能力。

The objective of aural rehabilitation programmes is to help OD persons overcome the hearing impairment through the provision of suitable HAD and development of effective communication skills. Due to the raging epidemic in the reporting year, the Board could provide limited services to the public in consideration of public health safety and epidemic prevention. In the year, we recorded a total of 368 visits to the Board's Audiology Room where personalised aural rehabilitation assessment and tinnitus counselling services were rendered by our audiologist. In order to maintain the services provided to OD persons amid the epidemic, the Board audiologist and individual OD persons conducted consultations on the candidacy of HAD, eligibility of binaural fitting of hearing aid, and replacement of malfunctioned equipment through telephone calls and emails. During the same period, educational tips on in-home aural and communication training skills, hygiene maintenance as well as battery conservation issues of hearing aids were shared with members through two editions of the ODRN quarterly newsletters.

In addition, a series of three professional pre-fitting video briefings were being sent via short message service (SMS) by the Board to a total of 52 newly compensated OD persons, aiming to introduce the HAD Financial Assistance Scheme, hearing aid fitting and follow-up procedures, and the hearing aid and tinnitus masker trial schemes. The Board also provided individual consultation services to OD persons equipped with hearing aids so as to guide them on how to use HAD effectively. When needed, the audiologist would provide assertiveness training, hands-on practice opportunity, and professional advice for those who had just purchased hearing aids to enhance their communication capabilities.



助聽器及耳鳴遮蔽器試用計劃

Hearing Aid and Tinnitus Masker Trial Scheme

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

在試用計劃下，參加者可在一個月內免費試用掛耳式助聽器、座枱或耳戴式耳鳴遮蔽器和聲音枕頭。在試用之前，聽力學家先與職聾人士會面，以推薦適合的個人化處理方法並深入探討其可行性。管理局希望藉著試用計劃這平台，讓參與者對助聽器和耳鳴遮蔽器建立合理的期望；從長遠目標來看，可提升試用計劃的實際使用率和用戶滿意度。

The hearing aid trial scheme was designed to help those OD persons who have reservation about using hearing aids; while for OD persons who suffered from discomfort caused by tinnitus, the Board continued to launch the trial scheme of various tinnitus maskers.

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

社群復康計劃

Social Rehabilitation Programmes

為協助職聾人士面對聽障的問題，「職聾復康網絡」在2020/21年度舉辦了667個社群復康活動，目標以擴闊他們的社交圈子，並提高他們與別人溝通的興趣及技巧為大前提。由於持續的疫情改變了我們的日常生活，為了確保在疫情下能繼續提供社群復康服務予職聾人士，本局的服務夥伴除了以小組形式安排實體活動以遵從防疫要求外，亦儘量經網上平台舉行各類型的活動。「職聾復康網絡」下的義工團隊亦透過拍攝短片，與其他同路人分享在疫情下的生活點滴，鼓勵會友在新常態下積極面對環境的轉變，利用電子平台參加網上活動，更可以利用視像聊天工具互相表達關懷。

總括計算「職聾復康網絡」在年內錄得約9 717參與人次，參與者包括職聾人士及同行照顧者。由於部份的戶外活動因應疫情而取消，期間我們安排了較多的關懷服務，包括8 127次問暖電話及383次關懷探訪，希望藉此能適時接觸和幫助有需要的人士。此外，「職聾復康網絡」在年內安排了9節義工及愛心大使服務，管理局亦為各職聾會友郵遞防疫口罩和小工具等關懷物品，藉以表達我們期盼與大家共度時艱的心意。

To help OD persons face the problem led by hearing impairment, ODRN organised 667 social rehabilitation activities in 2020/21 with the aim of broadening their social circle and increasing their interest and skills to communicate with other people. Since the persistent epidemic has changed our daily lives, with a view to continuing the provision of social rehabilitation service to OD persons amid the epidemic, aside from arranging face-to-face activities in small groups to comply with the anti-epidemic measures, our service partners also endeavoured to organise various types of activities online. The ODRN volunteer team also shared their special moments of life amid the epidemic with other fellow members by filming short videos, encouraging others to proactively face the changing environment under the new normality. They were encouraged to use electronic platforms to participate in online activities, and also make use of video chat tools to express mutual care.

Overall, these social rehabilitation programmes recorded about 9 717 participations including OD persons and their accompanying caregivers. As some outdoor activities were forced to be cancelled due to the epidemic, during the period we arranged more caring services amounting to 8 127 greeting calls and 383 caring visits, in the hope of contacting and helping those in need promptly. In the year, ODRN had arranged 9 sessions of volunteer and caring ambassador services. The Board also posted some anti-epidemic face masks and handy gadgets to OD members as a gesture of our care for tiding over the difficulties with all.



管理局主席陸偉成醫生 (前圖左) 特此感謝致送防疫口罩予「職聽復康網絡」會友的各方友好團體及其代表, 包括香港工會聯合會副理事長黃平先生 (前圖右)、香港魯班廣悅堂主席鍾冠文先生 (後圖左一)、香港建築業協會會長鄧智宏先生 (後圖左二)、及香港營造師學會會長岑厚德先生 (後圖右一)。

ODCB Chairman Dr Albert Luk (left in the front photo) thanks all organisations and their representatives for their donation of anti-epidemic masks to ODRN members, including Vice Chairman of the Hong Kong Federation of Trade Unions Mr Wong Ping (right in the front photo), Chairman of the Hong Kong Lo Pan Kwong Yuet Tong Mr Paul Chung (1st from left in the back photo), President of the Society of Builders, Hong Kong Mr Tang Chi-wang (2nd from left in the back photo), and President of the Hong Kong Institute of Construction Managers Mr Daniel Shum (1st from right in the back photo).

職業復康計劃

Vocational Rehabilitation Programmes

職業復康計劃旨在向那些仍有就業能力及意願的職聽人士提供職業輔導、技術培訓及職業介紹服務。計劃透過不同類型的活動, 讓職聽人士認識自己的長處及對工作的要求, 並且裝備自己以增加職場上的競爭力。此外, 有興趣積極尋求新工作的參加者更可獲得就業配對服務。在2020/21年度, 網絡下有1 175人次參與了職業輔導資訊活動, 當中有22名職聽人士根據他們個別的職業需要, 參加了不同的技術再培訓班, 部份職聽人士亦成功轉職至新的工作崗位。

To help OD persons who still have the capability and motivation to undertake employment, the Board runs vocational rehabilitation programmes which aim at providing career counselling, job skills training and placement service for the parties concerned. Through various activities under the scheme, we assist OD persons to understand their strengths and job expectations so that they can equip themselves to increase competitiveness in the job market. In addition, job matching services are offered to interested participants under such programmes. In 2020/21, 1 175 participations were recorded for career counselling information sessions of which 22 OD persons had taken part in the job skills retraining programmes based on their different vocational needs. Some of the OD persons had changed to new vocational posts successfully.



「職聰復康網絡」活動留影
"O D R N" Activity Snapshots



▲ 郊外遊蹤 Outskirt Exploration



▲ 健康樂悠遊 Healthy Hiking



▲ 舒筋活絡班 Stretching Therapy



▲ 太極班 Tai Chi Class



▲ 花藝工作坊 Floral Workshop



▲ 國畫班 Chinese Painting Class



▲ 義工嘉許禮 Volunteer Award Ceremony



▲ 健康講座 Health Talk



▲ 草地滾球班 Lawn Bowls Training Course



▲ 文物探知參觀 Cultural Relic Visit



▲ 職聰樂團 ODRN Orchestra



▲ 手工藝製作班 Handicraft Making Class



▲ 職聰小劇場 ODRN Theatre



▲ 智能手機班 Smart Phone Class



▲ 網上防治痛症班 Pain Prevention Online Class



▲ 網上書法班 Calligraphy Online Class

獨立核數師報告

Independent Auditor's Report

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

意見

本核數師(以下簡稱「我們」)已完成審核職業性失聰補償管理局(「管理局」)列載於第28頁至第50頁的財務報表,此財務報表包括於二〇二一年三月三十一日的資產負債表,與截至該日止年度的收支結算表、權益變動表及現金流量表,以及財務報表附註,包括主要會計政策概要。

我們認為,財務報表已根據香港會計師公會頒佈的《香港財務報告準則》真實而中肯地反映 貴管理局於二〇二一年三月三十一日的財務狀況及其截至該日止年度的財務表現及現金流量,並已遵照《職業性失聰(補償)條例》的披露規定妥為編製。

意見的基礎

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

年報內的其他資料

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

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

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

Independent Auditor's Report to the Members of
Occupational Deafness Compensation Board
(Established under the Occupational Deafness (Compensation)
Ordinance)

Opinion

We have audited the financial statements of Occupational Deafness Compensation Board (the "Board") set out on pages 28 to 50, which comprise the statement of financial position as at 31 March 2021 and the income and expenditure account, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Board as at 31 March 2021, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Occupational Deafness (Compensation) Ordinance.

Basis for opinion

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

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

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

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

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

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

管理局對財務報表的責任

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

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

管理局負責履行監督管理局財務報告過程的責任。

核數師就審計財務報表承擔的責任

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

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

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

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

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

Responsibilities of the Board for the financial statements

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

國富浩華(香港)會計師事務所有限公司
執業會計師
香港，二〇二一年十月十九日

楊錫鴻
執業証書編號 P05206

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

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

Crowe (HK) CPA Limited
Certified Public Accountants
Hong Kong, 19 October 2021

YEUNG Sik-hung, Alvin
Practising Certificate Number P05206

財務報表

Financial Statements

收支結算表(截至二〇二一年三月三十一日止)

Income and Expenditure Account (for the Year Ended 31 March 2021)

		附註 Note	2021 港元 HK\$	2020 港元 HK\$
收入	INCOME			
僱員補償保險徵款 管理局分配的款項	Distribution from Employees' Compensation Insurance Levies Management Board	4	50,671,769	47,664,113
政府付款	Government payments	5	2,764,171	2,419,749
定期存款利息	Interest income from time deposits		6,507,875	12,800,971
服務費用的收入	Service fee income		640,000	640,000
			60,583,815	63,524,833
支出	EXPENDITURE			
職業性失聰補償	Occupational deafness compensation	6	6,996,407	35,056,731
關於聽力輔助器具 的資助費用	Hearing assistive devices' financial assistance expenses	7	3,828,900	5,433,530
聽力測驗開支	Hearing assessment expenses		679,583	1,571,224
宣傳及推廣計劃	Promotional and publicity programmes		3,472,674	4,984,613
復康計劃	Rehabilitation programmes		4,502,203	5,068,163
行政費用	Administrative expenses	8	13,231,618	12,976,719
租金、差餉及管理費	Rent, rates and management fee		253,912	264,412
			32,965,297	65,355,392
本年度之經營盈餘 / (虧損) 及所有綜合 收益 / (支出)	SURPLUS/(DEFICIT) AND TOTAL COMPREHENSIVE INCOME/ (EXPENDITURE) FROM OPERATIONS		27,618,518	(1,830,559)
財務費用	FINANCE COST			
已付租金利息	Interest element of lease rentals		(1,786)	(1,321)
本年度之盈餘 / (虧損) 及所有綜合收益 / (支出)	SURPLUS/(DEFICIT) AND TOTAL COMPREHENSIVE INCOME/ (EXPENDITURE) FOR THE YEAR		27,616,732	(1,831,880)

第 32 至 50 頁之財務報表附註乃本財務報表之一部份。The notes on pages 32 to 50 form part of these financial statements.

資產負債表(於二〇二一年三月三十一日)
Statement of Financial Position (as at 31 March 2021)

		附註 Note	2021 港元 HK\$	2020 港元 HK\$
非流動資產	NON-CURRENT ASSETS			
物業、廠房及設備	Property, plant and equipment	9	45,550,797	46,532,931
無形資產	Intangible assets	10	85,000	86,667
定期存款	Time deposits		-	54,500,000
			45,635,797	101,119,598
流動資產	CURRENT ASSETS			
應收賬款	Account receivables		-	44,476
預付款及按金	Prepayment and deposits		64,504	64,504
應收利息	Interest receivable		420,606	3,383,425
定期存款	Time deposits		602,000,000	515,100,000
現金及現金等值項目	Cash and cash equivalents		12,542,392	13,022,372
			615,027,502	531,614,777
流動負債	CURRENT LIABILITY			
應付支出	Accrued charges		2,577,436	2,335,732
租賃負債	Lease liabilities	11	70,488	23,879
			2,647,924	2,359,611
流動資產淨值	NET CURRENT ASSETS		612,379,578	529,255,166
總資產減流動負債	TOTAL ASSETS LESS CURRENT LIABILITIES		658,015,375	630,374,764
非流動負債	NON-CURRENT LIABILITIES			
租賃負債	Lease liabilities	11	23,879	-
資產淨值	NET ASSETS		657,991,496	630,374,764
保留盈餘	RETAINED SURPLUS		657,991,496	630,374,764

本賬目於二〇二一年十月十九日經管理局批准及授權發出。

代表管理局

Approved and authorised for issue by the Board on 19 October 2021.

On behalf of the Board

曾浩輝醫生

職業性失聰補償管理局主席

Dr. TSANG Ho-fai, Thomas

Chairman, Occupational Deafness Compensation Board

第 32 至 50 頁之財務報表附註乃本財務報表之一部份。The notes on pages 32 to 50 form part of these financial statements.

權益變動表(截至二〇二一年三月三十一日止)
Statement of Changes in Equity (for the Year Ended 31 March 2021)

		保留盈餘 Retained surplus 港元 HK\$
於二〇一九年四月一日	Balance as at 1 April 2019	632,206,644
年內虧損及所有綜合支出	Deficit and total comprehensive expenditure for the year	(1,831,880)
於二〇二〇年三月三十一日及二〇二〇年四月一日	Balance as at 31 March 2020 and 1 April 2020	630,374,764
年內盈餘及所有綜合收益	Surplus and total comprehensive income for the year	27,616,732
於二〇二一年三月三十一日	Balance as at 31 March 2021	657,991,496

第 32 至 50 頁之財務報表附註乃本財務報表之一部份。The notes on pages 32 to 50 form part of these financial statements.

現金流量表(截至二〇二一年三月三十一日止)
Statement of Cash Flows (for the Year Ended 31 March 2021)

		2021 港元 HK\$	2020 港元 HK\$
經營業務	OPERATING ACTIVITIES		
本年度之盈餘 / (虧損)	Surplus/(deficit) for the year	27,616,732	(1,831,880)
調整：	Adjustments for:		
利息收入	Interest income	(6,507,875)	(12,800,971)
折舊費用	Depreciation charge	1,142,276	1,180,442
財務費用	Finance cost	1,786	1,321
攤銷	Amortisation	96,667	118,333
		22,349,586	(13,332,755)
營運資金變動	CHANGES IN WORKING CAPITAL		
減少 / (增加)應收賬款	Decrease/(increase) in account receivable	44,476	(44,476)
增加應付賬款	Increase in accrued charges	241,704	355,587
經營活動之現金流入 / (流出) 淨值	CASH GENERATED FROM / (USED IN) OPERATING ACTIVITIES	22,635,766	(13,021,644)
投資活動之現金流量	INVESTING ACTIVITIES		
(增加) / 減少定期存款	(Increase)/decrease in time deposits	(32,400,000)	13,600,000
已收利息	Interest received	9,470,694	11,280,259
購入物業、廠房及設備	Payment for the purchase of property, plant and equipment	(19,256)	(60,103)
購入無形資產	Payment for the purchase of intangible assets	(95,000)	(65,000)
投資活動之現金 (流出) / 流入淨值	NET CASH (USED IN) / GENERATED FROM INVESTING ACTIVITIES	(23,043,562)	24,755,156
融資活動之現金流量	FINANCING ACTIVITIES		
租賃的資本部份	Capital element of lease rentals paid	(70,398)	(70,680)
已付租金的利息部份	Interest element of lease rentals paid	(1,786)	(1,321)
融資活動之現金流出淨值	NET CASH USED IN FINANCING ACTIVITIES	(72,184)	(72,001)
現金及現金等值項目(減少) / 增加淨額	(DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS	(479,980)	11,661,511
年初現金及現金等值項目	CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	13,022,372	1,360,861
年終現金及現金等值項目	CASH AND CASH EQUIVALENTS AT END OF YEAR	12,542,392	13,022,372

第32至50頁之財務報表附註乃本財務報表之一部份。The notes on pages 32 to 50 form part of these financial statements.

財務報表附註(截至二〇二一年三月三十一日止)
Notes to the Financial Statements (for the Year Ended 31 March 2021)

1. 法人地位

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

2. 主要會計政策

a) 合規聲明

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

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

b) 財務報表編製基準

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

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

1. Corporate Status

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

2. Significant Accounting Policies

a) Statement of compliance

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

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

b) Basis of preparation of the financial statements

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

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

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

c) 物業、廠房及設備

以下物業、廠房及設備項目按成本減累計折舊及減值虧損 (請參閱附註 2(f)(iii)) 列賬。

- 管理局並非物業權益註冊擁有人的租賃物業的租賃產生的使用權資產；及
- 廠房及設備項目 (包括相關廠房及設備的租賃產生的使用權資產) (見附註 2(e))。

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

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

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

歷史成本包括收購項目之直接有關開支。

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

如資產賬面值大過其估計可回收金額，任何資產的賬面值要立即減至其可回收金額。

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

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

c) Property, plant and equipment

The following items of property, plant and equipment are stated at cost less accumulated depreciation and impairment losses (see note 2(f)(iii)).

- right-of-use assets arising from leases over leasehold properties when the Board is not the registered owner of the property interest; and
- items of plant and equipment including right-of-use assets arising from leases of underlying plant and equipment (see note 2(e)).

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

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

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

Historical cost includes expenditure that is directly attributable to the acquisition of the items.

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

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.

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

d) 無形資產 (不包括商譽)

個別收購之無形資產

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

有限可使用年期之無形資產乃自可使用日按可使用年限攤銷，詳情如下：

電腦發展及修改	3 年
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無形資產取消確認

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

e) 租賃資產

管理局會於合約初始生效時評估該合約是否屬租賃或包含租賃。倘合約為換取代價而給予在一段時間內控制可識別資產使用的權利，則該合約屬租賃或包含租賃。倘客戶有權主導可識別的資產的使用及從該使用中獲取幾乎所有的經濟收益，則表示控制權已轉讓。

作為承租人

當合約包含租賃組成部分及非租賃組成部分時，管理局選擇不分拆非租賃組成部分，並就所有租賃將各租賃組成部分及任何相關非租賃組成部分計算為單一租賃組成部分。

於租賃開始日期，管理局確認使用權資產及租賃負債，惟租賃期為不多於 12 個月除外。與該等不作資本化租賃相關的租賃付款在租賃期內按系統基準確認為開支。

當將租賃資本化時，租賃負債最初按租賃期內應付租賃付款的現值確認，並使用租賃中隱含的利率或 (倘該利率不可直接釐定) 使用相關的遞增借款利率貼現。初步確認後，租賃負債按攤銷成本

d) Intangible assets (other than goodwill)

Intangible assets acquired separately

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

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

System development and modification	3 years
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Derecognition of intangible assets

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

e) Leased assets

At inception of a contract, the Board assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Control is conveyed where the customer has both the right to direct the use of the identified asset and to obtain substantially all of the economic benefits from that use.

As a lessee

Where the contract contains lease component(s) and non-lease component(s), the Board has elected not to separate non-lease components and accounts for each lease component and any associated non-lease components as a single lease component for all leases.

At the lease commencement date, the Board recognises a right-of-use asset and a lease liability, except for short-term leases that have a lease term of 12 months or less. The lease payments associated with those leases which are not capitalised are recognised as an expense on a systematic basis over the lease term.

Where the lease is capitalised, the lease liability is initially recognised at the present value of the lease payments payable over the lease term, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, using a relevant incremental borrowing rate. After initial recognition, the lease liability is measured at amortised cost and interest expense is calculated using

計量，而利息開支則採用實際利率法計算。不取決於某一指數或比率的可變租賃付款不包括在租賃負債的計量，因此於其產生的會計期間於收支結算表中支銷。

於租賃資本化時確認的使用權資產初步按成本計量，包括租賃負債的初始金額加上在開始日期或之前支付的任何租賃付款，以及產生的任何初步直接成本。在適用情況下，使用權資產的成本亦包括拆除及移除相關資產或還原相關資產或該資產所在地而產生的估計成本，該成本須貼現至其現值並扣除任何收取的租賃優惠。使用權資產隨後按成本減去累計折舊及減值虧損列賬（見附註2(c)及2(f)(iii)）。

當未來租金因某一指數或比率改變而變更，或當管理局預期根據剩餘價值擔保估計預期應付的金額有變，或因重新評估管理局是否合理地確定將行使購買、續租或終止選擇權而產生變動，則會重新計量租賃負債。按此方式重新計量租賃負債時，使用權資產的賬面值將作相應調整，或倘使用權資產的賬面值已減至零，則於收支結算表內列賬。

倘租賃範圍或租賃代價發生變動，並非租賃合約原先規定者（「租賃修改」）而不作為單獨租賃入賬，租賃負債亦會重新計量。在此情況下，租賃負債乃根據經修訂的租賃付款及租賃期限使用經修訂的貼現率於實際修改日期重新計量。

於財務狀況表中，長期租賃負債的即期部分乃作為於報告期後十二個月內到期結算之合約付款的現值釐定。

管理局將使用權資產呈列為「物業、廠房及設備」，並將租賃負債分別呈列於財務狀況表。

f) 資產之信貸虧損及減值

(i) 來自金融工具之信貸虧損

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

其他按公平值計量之金融資產，毋須進行預期信貸虧損評估。

the effective interest method. Variable lease payments that do not depend on an index or rate are not included in the measurement of the lease liability and hence are charged to income and expenditure account in the accounting period in which they are incurred.

The right-of-use asset recognised when a lease is capitalised is initially measured at cost, which comprises the initial amount of the lease liability plus any lease payments made at or before the commencement date, and any initial direct costs incurred. Where applicable, the cost of the right-of-use assets also includes an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, discounted to their present value, less any lease incentives received. The right-of-use asset is subsequently stated at cost less accumulated depreciation and impairment losses (see notes 2(c) and 2(f)(iii)).

The lease liability is remeasured when there is a change in future lease payments arising from a change in an index or rate, or there is a change in the Board's estimate of the amount expected to be payable under a residual value guarantee, or there is a change arising from the reassessment of whether the Board will be reasonably certain to exercise a purchase, extension or termination option. When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in income and expenditure account if the carrying amount of the right-of-use asset has been reduced to zero.

The lease liability is also remeasured when there is a change in the scope of a lease or the consideration for a lease that is not originally provided for in the lease contract ("lease modification") that is not accounted for as a separate lease. In this case the lease liability is remeasured based on the revised lease payments and lease term using a revised discount rate at the effective date of the modification.

In the statement of financial position, the current portion of long-term lease liabilities is determined as the present value of contractual payments that are due to be settled within twelve months after the reporting period.

The Board presents right-of-use assets in "property, plant and equipment" and presents lease liabilities separately in the statement of financial position.

f) Credit losses and impairment of assets

(i) Credit losses from financial instruments

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

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

預期信貸虧損之計量

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

倘貼現影響重大，則預期現金不足額乃採用以下貼現率貼現：

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

估計預期信貸虧損時考慮之最長期間為管理局面對信貸風險之最長合約期間。

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

預期信貸虧損採用以下基準計量：

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

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

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

Measurement of ECLs

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

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

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

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

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

ECLs are measured on either of the following bases:

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

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

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

信貸風險大幅上升

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

具體而言，在評估信貸風險自初始確認以來有否大幅上升時會考慮以下資料：

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

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

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

Significant increases in credit risk

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

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

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

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

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

計算利息收入之基準

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

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

金融資產出現信貸減值之證據包括以下可觀察事件：

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

撇銷政策

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

若其後收回先前已撇銷的資產，則於發生的期間內在收支中確認為減值撥回。

(ii) 非金融資產減值

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

- 物業、廠房及設備 (包括使用權資產)；及
- 無形資產。

Basis of calculation of interest income

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

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

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

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

Write-off policy

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

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

(ii) Impairment of non-financial assets

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

- property, plant and equipment, including right-of-use assets; and
- intangible assets.

如存在任何有關跡象，則會估計資產的可收回金額。

- 計算可收回金額

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

- 確認減值虧損

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

- 撥回減值虧損

倘用以釐定可收回金額的估計出現有利變動，則會撥回減值虧損。

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

g) 應收貿易賬款及其他應收賬款

應收賬款於管理局有無條件權利收取代價時予以確認。倘代價僅隨時間推移即會成為到期應付，則收取代價的權利為無條件。

應收賬款以實際利率法按攤銷成本減信貸虧損撥備列賬（見附註2(f)(i)）。

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

- Calculation of recoverable amount

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

- Recognition of impairment losses

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

- Reversals of impairment losses

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

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

g) Account and other receivables

A receivable is recognised when the Board has an unconditional right to receive consideration. A right to receive consideration is unconditional if only the passage of time is required before payment of that consideration is due.

Receivables are stated at amortised cost using the effective interest method less allowance for credit losses (see note 2(f)(i)).

h) 應付未付及其他應付款項

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

i) 現金及現金等值項目

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

j) 僱員福利

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

按《強制性公積金計劃條例》下的強制性公積金供款已於收支結算表入賬。

k) 撥備及或然負債

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

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

l) 收益及其他收入

從管理局日常業務，提供的服務產生的收入，被分類為收益。

當服務已轉移予客戶，按照管理局預期有權獲得的承諾代價金額確認收益，而不包括代第三方收取的金額。

h) Accruals and other payables

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

i) Cash and cash equivalents

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

j) Employee benefits

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

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

k) Provisions and contingent liabilities

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

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

l) Revenue and other income

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

Revenue is recognised when service is transferred to the customer at the amount of promised consideration to which the Board is expected to be entitled, excluding those amounts collected on behalf of third parties.

管理局之收益及其他收入確認政策之進一步詳情如下：

(i) 利息收入

利息收入於產生時根據實際利率法使用於金融資產預計年期內將估計未來現金收款準確貼現至金融資產賬面總值的利率確認。就並無信貸減值的按攤銷成本的金融資產而言，實際利率應用於資產的總面值。就出現信貸減值的金融資產而言，實際利率應用於資產的攤銷成本（如總面值扣減虧損撥備）（附註2(f)(i)）。

(ii) 僱員補償保險徵款管理局的資源分配

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

(iii) 政府付款

政府付款的收入會根據《職業性失聰（補償）條例》第7條確認為收入。

(iv) 服務費用的收入

服務費用的收入於提供服務時確認為收入。

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

(i) Interest income

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

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

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

(iii) Government payments

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

(iv) Service fee income

Service fee income is recognised when the services are rendered.

3. 應用香港財務報告準則之修訂本

於本年度內，香港會計師公會已頒佈多項於管理局當前會計期間首次生效的「香港財務報告準則中對概念框架的提述之修訂本」及香港財務報告準則的修訂本。其中，以下變動與管理局的財務報表相關：

香港會計準則第1號及香港會計準則第8號(修訂本)	重大之定義
香港財務報告準則第3號(修訂本)	業務之定義
香港財務報告準則第9號、香港會計準則第39號及香港財務報告準則第7號(修訂本)	利率基準改革

於本年度應用「香港財務報告準則中對概念框架的提述之修訂本」及該等香港財務報告準則之修訂本並無對本年度及過往年度的管理局財務狀況及表現及／或該等財務報表所載的披露造成重大影響。

4. 僱員補償保險徵款管理局分配的款項

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

截至二〇二一年及二〇二〇年三月三十一日止年度的資源淨額比率，職業性失聰補償管理局可獲分配之僱員補償保險徵款管理局資源淨額比率為7/58。

於二〇一〇年七月一日起及現時的僱員補償保險保費徵款率為5.8%。

5. 政府付款

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

3. Application of Amendments to HKFRSs

In the current year, the Board has applied the "Amendments to References to the Conceptual Framework in HKFRS Standards" and the following amendments to HKFRSs issued by the HKICPA that are first effective for the current accounting period of the Board for the preparation of the financial statements:

Amendments to HKAS 1 and HKAS 8	Definition of Material
Amendments to HKFRS 3	Definition of a Business
Amendments to HKFRS 9, HKAS 39 and HKFRS 7	Interest Rate Benchmark Reform

The application of the "Amendments to References to the Conceptual Framework in HKFRS Standards" and the amendments to HKFRSs in the current year had no material impact on the Board's financial position and performance for the current and prior years and/or on the disclosures set out in these financial statements.

4. Distribution From Employees' Compensation Insurance Levies Management Board

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

The proportion of the net resources of the Employees' Compensation Insurance Levies Management Board to be distributed to the Occupational Deafness Compensation Board for the years ended 31 March 2020 and 2021 was 7/58.

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

5. Government Payments

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

6. 職業性失聰補償

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

7. 關於聽力輔助器具的資助費用

根據《職業性失聰(補償)條例》第27B條的規定，任何人如符合第27B(1)條指明的條件，他/她可向管理局申請付還他/她在與其噪音所致的失聰有關連的情況下，在取得、裝配、修理或保養聽力輔助器具方面合理地招致的開支，或要求管理局直接向有關器具提供者支付該等開支。『聽力輔助器具』的定義列明在條例的附表6中。根據條例附表7的規定，於二〇一九年四月二十六日或以後每一申請者最高可獲付還或直接支付的累計開支為79,000港元。

截至二〇二一年三月三十一日止，未使用的聽力輔助器具資助計劃金額約為295,348,000港元(2020：298,135,000港元)。

6. Occupational Deafness Compensation

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

7. Hearing Assistive Devices' Financial Assistance Expenses

In accordance with Section 27B of the Occupational Deafness (Compensation) Ordinance, a person who fulfils the conditions specified in Section 27B(1) may apply to the Board for reimbursement of expenses he or she has reasonably incurred in the acquisition, fitting, repair or maintenance of a hearing assistive device in connection with his or her noise-induced deafness, or for payment by the Board directly to the device provider of such expenses he or she may reasonably incur. The term "hearing assistive device" is defined in Schedule 6 of the Ordinance. According to Schedule 7 of the Ordinance, the aggregate amount of reimbursement and direct payment of expenses shall not exceed HK\$79,000 per claimant on and after 26 April 2019.

Until 31 March 2021, the unused amount granted for the Hearing Assistive Devices' Financial Assistance Scheme was approximately HK\$295,348,000 (2020: HK\$298,135,000).

8. 行政費用

		附註 Note	2021 港元 HK\$	2020 港元 HK\$
核數師酬金	AUDITOR'S REMUNERATION:			
- 審計服務	- Audit services		64,500	61,500
- 其他服務	- Other services		9,870	9,720
折舊費用	DEPRECIATION CHARGE	9	1,142,276	1,180,442
攤銷	AMORTISATION	10	96,667	118,333
一般行政費用	GENERAL ADMINISTRATIVE EXPENSES		834,930	912,017
員工成本	STAFF COSTS			
- 薪金及其他福利	- Salaries and other benefits		10,375,101	9,986,803
- 退休福利計劃供款	- Retirement benefit		708,274	707,904
			<u>13,231,618</u>	<u>12,976,719</u>

9. 物業、廠房及設備

		持作自用的租賃土地及物業 Ownership interests in leasehold land and buildings held for own use	租賃作自用的其他物業 Other properties leased for own use	電腦及影音設備 IT and AV equipment	復康服務設備 Rehabilitation service equipment	傢俬及裝置 Furniture and fixtures	辦公室設備 Office equipment	總計 Total
		(港元 HK\$)	(港元 HK\$)	(港元 HK\$)	(港元 HK\$)	(港元 HK\$)	(港元 HK\$)	(港元 HK\$)
成本	COST							
於二〇一九年四月一日	At 1 April 2019	51,610,839	94,558	188,706	46,596	6,660	-	51,947,359
添增	Additions	-	-	43,775	-	12,450	3,878	60,103
於二〇二〇年三月三十一日及二〇二〇年四月一日	At 31 March 2020 and 1 April 2020	51,610,839	94,558	232,481	46,596	19,110	3,878	52,007,462
添增	Additions	-	140,886	12,516	-	3,750	2,990	160,142
於二〇二一年三月三十一日	At 31 March 2021	<u>51,610,839</u>	<u>235,444</u>	<u>244,997</u>	<u>46,596</u>	<u>22,860</u>	<u>6,868</u>	<u>52,167,604</u>
累計折舊	ACCUMULATED DEPRECIATION							
於二〇一九年四月一日	At 1 April 2019	4,128,868	-	132,160	30,397	2,664	-	4,294,089
年內支出	Charge for the year	<u>1,032,217</u>	<u>70,919</u>	<u>57,177</u>	<u>15,532</u>	<u>3,822</u>	<u>775</u>	<u>1,180,442</u>
於二〇二〇年三月三十一日及二〇二〇年四月一日	At 31 March 2020 and 1 April 2020	5,161,085	70,919	189,337	45,929	6,486	775	5,474,531
年內支出	Charge for the year	<u>1,032,217</u>	<u>70,723</u>	<u>32,724</u>	<u>667</u>	<u>4,572</u>	<u>1,373</u>	<u>1,142,276</u>
於二〇二一年三月三十一日	At 31 March 2021	<u>6,193,302</u>	<u>141,642</u>	<u>222,061</u>	<u>46,596</u>	<u>11,058</u>	<u>2,148</u>	<u>6,616,807</u>
賬面值	CARRYING AMOUNTS							
於二〇二一年三月三十一日	At 31 March 2021	<u>45,417,537</u>	<u>93,802</u>	<u>22,936</u>	<u>-</u>	<u>11,802</u>	<u>4,720</u>	<u>45,550,797</u>
於二〇二〇年三月三十一日	At 31 March 2020	<u>46,449,754</u>	<u>23,639</u>	<u>43,144</u>	<u>667</u>	<u>12,624</u>	<u>3,103</u>	<u>46,532,931</u>

使用權資產

按相關資產類別進行的使用權資產的賬面淨值分析如下：

Right-of-use assets

The analysis of the net book value of right-of-use assets of underlying asset is as follows:

	附註 Note	2021 港元 HK\$	2020 港元 HK\$
持作自用的租賃土地及樓宇的所有權益(在香港以折舊成本列賬)	Ownership interests in leasehold land and buildings held for own use, carried at depreciated cost in Hong Kong (i)	45,417,537	46,449,754
租賃作自用的租賃土地及樓宇(在香港以折舊成本列賬)	Properties leased for own use, carried at depreciated cost in Hong Kong (ii)	93,802	23,639
		45,511,339	46,473,393

與在收支結算表中確認的租賃有關的開支項目分析如下：

The analysis of expense items in relation to leases recognised in income and expenditure account is as follows:

		2021 港元 HK\$	2020 港元 HK\$
按相關資產類別劃分的使用權資產的折舊開支：	Depreciation charge of right-of-use assets by class of underlying assets:		
租賃土地及樓宇的所有權權益	Ownership interests in leasehold land and buildings	1,032,217	1,032,217
租賃作自用的租賃土地及樓宇	Properties leased for own use	70,723	70,919
		1,102,940	1,103,136
租賃負債利息	Interest on lease liabilities	1,786	1,321

附註：
年內，使用權資產增加額為140,886港元(2020：零港元)。
於二〇二一年，租賃的現金流出總額為72,184港元(2020：72,000港元)。
租賃負債的到期日分析載於附註11。

Note:
During the year, additions to right-of-use assets were HK\$140,886 (2020: HK\$Nil).
The total cash outflow for leases in 2021 was HK\$72,184 (2020: HK\$72,000).
The maturity analysis of lease liabilities is set out in note 11.

(i) 持作自用的租賃土地及樓宇的所有權權益

管理局為業務而持有若干租賃土地及工業樓宇。管理局為該等物業權益(包括相關土地的全部或部分未分割部份)的註冊擁有人。管理局自其前註冊擁有人取得該等物業權益時已預先作出一次性付款，且除根據相關政府機構設定的應課差餉租值進行的付款外，概無根據土地租賃條款將需作出的持續付款。該等付款不時變動，並應支付予相關政府部門。

(ii) 租賃作自用的租賃土地及樓宇

管理局已通過租賃協議獲得使用物業作為其倉庫的權利。該租賃通常初步為期2年。租賃付款維持不變。

(i) Ownership interests in leasehold land and buildings held for own use

The Board holds industrial buildings for its business. The Board is the registered owner of these property interests, including the whole or part of undivided share in the underlying land. Lump sum payments were made upfront to acquire these property interests from their previous registered owners, and there are no ongoing payments to be made under the terms of the land lease, other than payments based on rateable values set by the relevant government authorities. These payments vary from time to time and are payable to the relevant government authorities.

(ii) Properties leased for own use

The Board has obtained the right to use properties as its warehouses through tenancy agreements. The leases typically run for an initial period of 2 years. Lease payments remain unchanged.

10. 無形資產

10. Intangible Assets

	港元 HK\$
成本	COST
於二〇一九年四月一日	At 1 April 2019
319,025	
添增	Additions
65,000	
於二〇二〇年三月三十一日及二〇二〇年四月一日	At 31 March 2020 and 1 April 2020
384,025	
添增	Additions
95,000	
於二〇二一年三月三十一日	At 31 March 2021
479,025	
累計攤銷	ACCUMULATED AMORTISATION
於二〇一九年四月一日	At 1 April 2019
179,025	
年內支出	Charge for the year
118,333	
於二〇二〇年三月三十一日及二〇二〇年四月一日	At 31 March 2020 and 1 April 2020
297,358	
年內支出	Charge for the year
96,667	
於二〇二一年三月三十一日	At 31 March 2021
394,025	
賬面值	CARRYING AMOUNTS
於二〇二一年三月三十一日	At 31 March 2021
85,000	
於二〇二〇年三月三十一日	At 31 March 2020
86,667	

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

11. 租賃負債

截至二〇二一年三月三十一日，應付租賃負債如下：

		2021 港元 \$	2020 港元 \$
1 年內	Within 1 year	70,488	23,879
1 年後但 2 年內	After 1 year but within 2 years	23,879	-
		94,367	23,879

12. 稅項

管理局根據《稅務條例》第 88 條而獲得豁免稅項。

13. 財務風險管理及金融工具的公平值

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

a) 信貸風險

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

應收賬款

對所有需要一定金額信貸的客戶進行單獨的信貸評估。這些評估著重於客戶過去的到期付款歷史和當前的付款能力，並考慮了特定於客戶以及與客戶經營所在的經濟環境有關的信息。應收賬款自開票之日起到期。通常，管理局不會從客戶取得抵押品。

管理局以應收賬款預期信用損失的金額計量應收賬款的損失準備金，該金額使用準備金矩陣計算。由於管理局的歷史信用損失經驗並未表明不同客戶群的損失模式有顯著差異，因此，在管理局不同客戶群之間無法進一步區分基於過期狀態的損失準備金。

11. Lease Liabilities

At 31 March 2021, the lease liabilities were repayable as follows:

		2021 港元 \$	2020 港元 \$
1 年內	Within 1 year	70,488	23,879
1 年後但 2 年內	After 1 year but within 2 years	23,879	-
		94,367	23,879

12. Taxation

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

13. Financial Risk Management and Fair Values of Financial Instruments

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

a) Credit risk

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

Account receivable

Individual credit evaluations are performed on all customers requiring credit over a certain amount. These evaluations focus on the customer's past history of making payments when due and current ability to pay, and take into account information specific to the customer as well as pertaining to the economic environment in which the customer operates. Account receivable is due from the date of billing. Normally, the Board does not obtain collateral from customers.

The Board measures loss allowances for account receivables at an amount equal to lifetime ECLs, which is calculated using a provision matrix. As the Board's historical credit loss experience does not indicate significantly different loss patterns for different customer segments, the loss allowance based on past due status is not further distinguished between the Board's different customer bases.

預期損失率基於過去兩年的實際損失經驗。調整這些損失率以反映在收集歷史數據期間的經濟狀況，當前狀況以及管理局對應收款預期壽命的經濟狀況的看法之間的差異。

b) 利率風險

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

管理局所監察的利率情況載於下文第 (i) 節。

(i) 利率概述

		2021 港元 HK\$	2020 港元 HK\$
定期存款	Time deposits	602,000,000	569,600,000
現金及現金等值項目	Cash and cash equivalents	12,542,392	13,022,372
		614,542,392	582,622,372
實際利率	Effective interest rate	0.001% - 0.78%	0.001% - 2.70%

(ii) 敏感度分析

於二〇二一年三月三十一日，估計倘若利率增加 / 減少 20 基點，所有其他變項保持不變，則管理局的本年度虧損會減少 / 增加及累積盈餘會增加 / 減少 1,229,085 港元 (2020 : 1,165,245 港元)。

上述敏感度分析乃假設利率變動於結算日發生。分析乃基於金融工具餘額於報告期末維持一整年的設定。向主要管理層內部報告及代表管理層評估合理可能的利率變化時，會應用增加 / 減少 20 基點。二〇二〇年亦以相同基點及基準進行分析。

c) 公平價值估計

管理局的所有金融工具與其公平值接近。

Expected loss rates are based on actual loss experience over the past two years. These rates are adjusted to reflect differences between economic conditions during the period over which the historic data has been collected, current conditions and the Board's view of economic conditions over the expected lives of the receivables.

b) Interest rate risk

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

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

(i) Interest rate profile

(ii) Sensitivity analysis

As at 31 March 2021, it is estimated that a general increase/decrease of 20 basis points in interest rates, with all other variables held constant, would decrease/increase the Board's deficit for the year and increase/decrease retained surplus by approximately HK\$1,229,085 (2020: HK\$1,165,245).

The sensitivity analyses above have been determined based on the exposure to interest rates at the end of the reporting period. The analysis is prepared assuming the financial instruments outstanding at the end of the reporting period were outstanding for the whole year. A 20 basis points increase or decrease in interest rates is used when reporting interest rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in interest rates. The analysis is performed on the same basis for 2020.

c) Fair value

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

14. 資本管理

管理局的資本包含於資產負債表所示的保留盈餘。

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

管理局會定期審閱其資本結構及根據管理局的資本管理慣例去管理。

15. 會計估計及判斷

估計不確定性的來源

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

i) 非金融資產之估計減價

物業、廠房及設備、使用權資產以及無形資產乃按成本減累計折舊及減值（如有）列賬。於釐定該等資產是否減值時，管理局須進行判斷及作出估計，尤其評估：(1) 是否有事件已發生或有任何指標可能影響資產淨值；(2) 資產賬面值是否能夠以可收回金額支持，如為使用價值，即按照持續使用資產估計的未來現金流量的淨現值；及(3) 將應用於估計可收回金額的適當關鍵假設（包括現金流量預測及適當的貼現率）。當無法估計個別資產，包括使用權資產的可收回金額時，管理局估計資產所屬現金產生單位（「現金產生單位」）的可收回金額，包括企業資產的分配當確定合理及一致之分配基準，否則相關資產的可收回金額會被分配至可合理及一致之分配基準而識別之最小現金產生單位組別中。更改假設及估計，包括於現金流量預測內的貼現率或增長率假設，可重大影響可回收金額。

14. Capital Management

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

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

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

15. Accounting Estimates and Judgements

Key sources of estimation uncertainty

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

i) Estimated impairment of non-financial assets

Property, plant and equipments, right-of-use assets and intangible asset are stated at costs less accumulated depreciation and impairment, if any. In determining whether an asset is impaired, the Board has to exercise judgement and make estimation, particularly in assessing: (1) whether an event has occurred or any indicators that may affect the asset value; (2) whether the carrying value of an asset can be supported by the recoverable amount, in the case of value in use, the net present value of future cash flows which are estimated based upon the continued use of the asset; and (3) the appropriate key assumptions to be applied in estimating the recoverable amounts including cash flow projections and an appropriate discount rate. When it is not possible to estimate the recoverable amount of an individual asset including right-of-use assets, the Board estimates the recoverable amount of the cash generating unit to which the assets belongs, including allocation of corporate assets when a reasonable and consistent basis of allocation can be established, otherwise recoverable amount is determined at the smallest group of cash generating units, for which the relevant corporate assets have been allocated. Changing the assumptions and estimates, including the discount rate or the growth rate in the cash flow projections, could materially affect the recoverable amount.

16. 截至二〇二一年三月三十一日止年度已頒佈但尚未生效的新準則、經修訂及詮釋的潛在影響

直至本財務報表日期，香港會計師公會已頒佈若干截至二〇二一年三月三十一日止年度尚未生效及被管理局於財務報告中未有採納的修訂及新準則。

管理局正在評估該等修訂及新準則於初步採用期間預期將產生的影響。到目前為止，管理局得出的結論是在可預見的未來其採納對財務報表很少機會產生重大影響。

16. Possible Impact of New Standards, Amendments and Interpretations Issued but not yet Effective, for the Year Ended 31 March 2021

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments and a new standard which are not yet effective for the year ended 31 March 2021 and which have not been adopted in these financial statements.

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

職業性失聰補償計劃的規定及補償計算方法

Requirements and Compensation Calculation Methods under the Occupational Deafness Compensation Scheme

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

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

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

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

職業規定
Occupational Requirements

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

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



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

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

² 假如一名申請人曾連續受僱於同一僱主4星期或以上，而每星期均工作18小時或以上，則他/她將被視為按連續性合約受僱。
An applicant is regarded as having been employed under a continuous contract of employment if he/she has been employed continuously by the same employer for 4 or more weeks and has worked for 18 hours or more in each of such weeks.

附註：《職業性失聰(補償)條例》下指定的高噪音工作

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

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

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

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

13. 完全或主要在壓碎或篩選石塊或碎石料的機器的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of machines engaged in crushing or screening of rocks or stone aggregate;

14. 使用壓碎塑料的機器，或完全或主要在該等機器的緊鄰範圍內工作；
the use of, or work wholly or mainly in the immediate vicinity of, machines engaged in granulating of plastic materials;

15. 完全或主要在被用於清理船舶外殼的機器或手提工具的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of machines or hand tools engaged in descaling of ships;

16. 完全或主要在內燃機、渦輪機、加壓燃料爐頭或噴射引擎的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of internal combustion engines or turbines or pressurised fuel burners or jet engines;

17. 完全或主要在車身修理或用人手錘鍊製作金屬製品的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of car body repair, or of making metal articles by manual hammering;

18. 使用擠出塑料的機器，或完全或主要在該等機器的緊鄰範圍內工作；
the use of, or work wholly or mainly in the immediate vicinity of, machines engaged in extruding of plastic materials;

19. 使用瓦通紙機器，或在該等機器使用時，完全或主要在該等機器的緊鄰範圍內工作；
the use of paper corrugating machines, or work wholly or mainly in the immediate vicinity of those machines whilst they are being so used;

20. 完全或主要在涉及使用有壓縮蒸汽的機器的情況下漂染布匹的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of bleaching and dyeing of fabric involving machines using pressurised steam;

21. 完全或主要在入玻璃瓶作業線的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of glass-bottling lines;

22. 完全或主要在入金屬罐作業線的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of metal-can bottling lines;

23. 使用紙張摺疊機，或在該等機器使用時，完全或主要在該等機器的緊鄰範圍內工作；
the use of paper folding machines, or work wholly or mainly in the immediate vicinity of those machines whilst they are being so used;

24. 使用高速捲筒紙柯式印刷機，或在該等機器使用時，完全或主要在該等機器的緊鄰範圍內工作；
the use of high speed web-fed offset printing machines, or work wholly or mainly in the immediate vicinity of those machines whilst they are being so used;

25. 完全或主要在槍擊操作的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of gun-firing operation;

26. 完全或主要在電昏豬隻以供屠宰的工序所在地方的緊鄰範圍內工作；
work wholly or mainly in the immediate vicinity of a place where the electric stunning of pigs for the purpose of slaughter takes place;

27. 在根據《賭博條例》(第148章)第22(1)(b)條獲發牌照的麻將館內搓麻將並以此作為主要職責；
playing mahjong (as the major duty) inside a mahjong parlour licensed under section 22(1)(b) of the Gambling Ordinance (Cap. 148);

28. 在的士高的舞池的緊鄰範圍內配製或端送飲品並以此作為主要職責；或
preparing or serving drinks (as the main duty) in the immediate vicinity of the dancing area of a discotheque; or

29. 在的士高內控制或操作重播和廣播預錄音樂的系統。
controlling or operating a system for playing back and broadcasting recorded music in a discotheque.

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

失聰規定

Hearing Loss Requirements

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

- (甲) **雙耳聽力損失** - 雙耳的神經性聽力損失均不少於40分貝，而其中最少一耳之聽力損失是因噪音所導致；或
- (乙) **單耳聽力損失** - 僅有一耳的神經性聽力損失不少於40分貝，而此聽力損失是因噪音所導致。

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

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

再次補償

Further Compensation

如申請人符合以下條件，可以在獲批補償後申請再次補償：
An applicant who has previously received compensation from the Board shall be entitled to apply for further compensation if he/she fulfils the following requirements:

職業規定

Occupational Requirements

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

進一步永久喪失工作能力規定

Additional Permanent Incapacity Requirements

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

支付補償
Payment of Compensation

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

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

Table with 3 columns: Age of Applicant, Compensation Amount, and Calculation Formula. Rows include categories for Under 40, 40 to under 56, and 56 or above.

在計算補償款額時，申請人的每月入息是按照他／她提出申請的日期前，在香港受僱於指定高噪音工作的最後 12 個月的平均入息計算。假如申請人無法提交書面證據，又或者提交的證據不獲管理局接納，補償款額將按政府統計處所發表的香港就業人口總數的每月入息中位數計算。但不論採用那一個方法來評定，每月入息均以港幣 30,530 元為上限。

根據最新修訂的《條例》，由 2021 年 4 月 15 日起，在計算補償款額時申請人的每月入息上限已由港幣 30,530 元提升至 35,600 元。

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

For the purpose of calculating the amount of compensation, the average monthly earnings received by the applicant in his/her last 12 months' employment in specified noisy occupations in Hong Kong prior to the date of application shall be taken as his/her monthly earnings. If the applicant cannot provide documentary evidence on his/her earnings or the evidence provided by him/her is not accepted by the Board, the median monthly employment earnings of the total employed population of Hong Kong published by the Census and Statistics Department will be adopted for computing the compensation amount. Irrespective of which figure is used, the amount is subject to a maximum of HK\$30,530.

In accordance with the newly amended Ordinance, the applicant's monthly earnings have been raised to a maximum of HK\$35,600 from HK\$30,530 for calculating the compensation amount with effect from 15 April 2021.

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

附錄二
Appendix 2

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

Table with 7 columns: Noisy Occupation (類別 /Type)*, 2018/19 (Number, %), 2019/20 (Number, %), 2020/21 (Number, %). Rows list various occupations like grinding, chiselling, cutting, etc., and their corresponding compensation data.

* 根據《條例》附表 3 下指定的高噪音工作類別 / According to the types of noisy occupations specified under Schedule 3 of the Ordinance

附錄三
Appendix 3

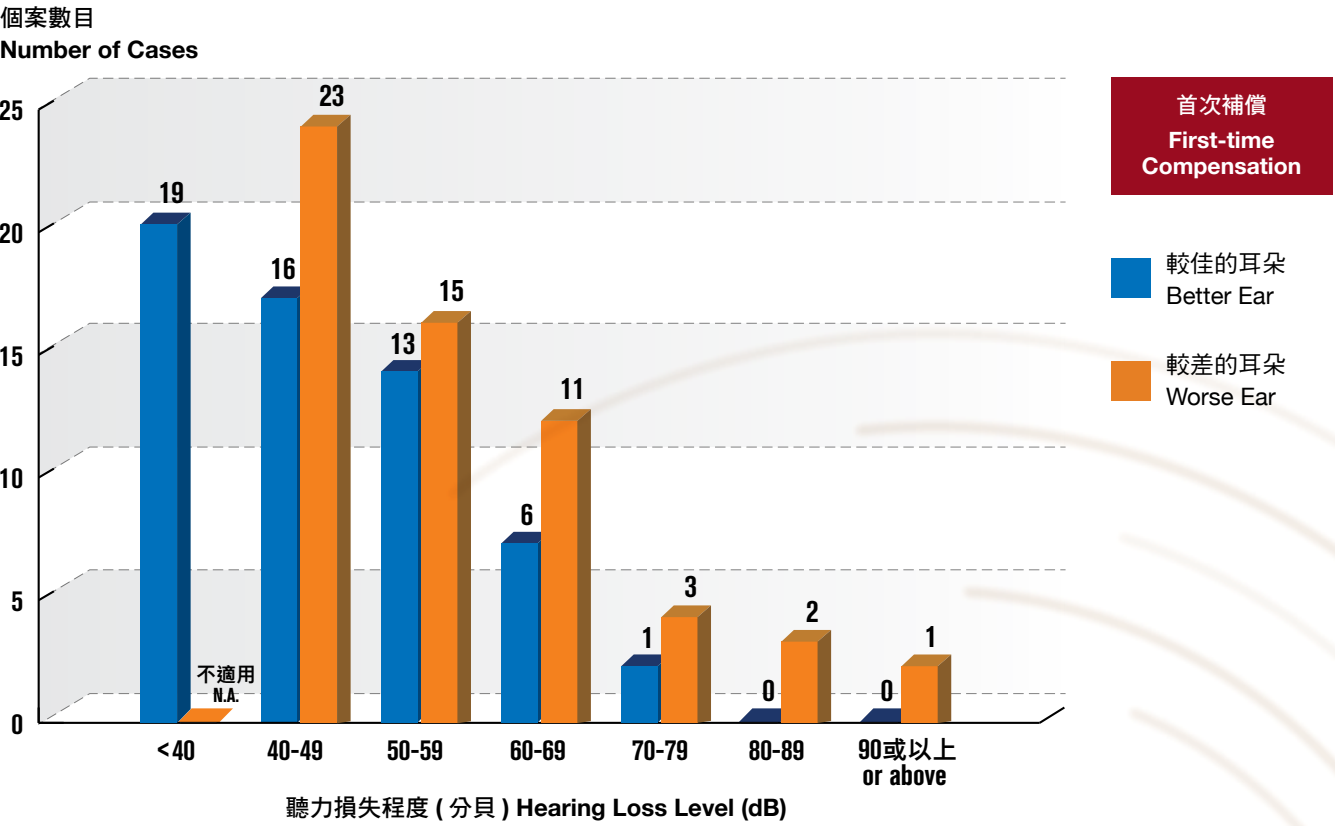
最近 3 年之再次補償申請者所從事的高噪音工作類別
Type of Noisy Occupations Engaged (Further Compensation) for the Most Recent 3 Years

噪音工作 / Noisy Occupation (類別 /Type)*	2018/19		2019/20		2020/21	
	數目 Number	(%)	數目 Number	(%)	數目 Number	(%)
在內燃機、渦輪機、加壓燃料爐頭或噴射引擎的附近工作 (16) Working near internal combustion engines, turbines, pressurised fuel burners or jet engines	23	20.0	32	31.7	30	35.7
對石塊、混凝土或大理石使用機動研磨、開鑿、切割或衝擊工具 (3) Using power-driven grinding, chiselling, cutting or percussive tools on rocks, concrete or marble	58	50.4	29	28.7	30	35.7
對金屬或金屬坯段或鋼錠使用機動研磨工具 (1) Using power-driven grinding tools on metal or on billets of metal or blooms	15	13.1	25	24.8	16	19.0
使用鑽板機、刨床機、圓鋸機或自動車床 (8) Using routing, planing, circular sawing machines or automatic lathes	6	5.2	5	4.9	3	3.6
在建築工地內使用撞擊式打樁或板樁的機器 (10) Using machines engaged in percussive pile or metal plank driving on construction sites	6	5.2	5	4.9	2	2.4
在噴砂打磨作業的附近工作 (11) Working near abrasive blasting operations	4	3.5	3	3.0		
對金屬或金屬坯段或鋼錠使用機動衝擊工具 (2) Using power-driven percussive tools on metal or on billets of metal or blooms			1	1.0	1	1.2
在根據《賭博條例》獲發牌照的麻將館內搓麻將並以此作為主要職責 (27) Playing mahjong (as the major duty) inside a mahjong parlour licensed under the Gambling Ordinance			1	1.0		
使用高速捲筒紙柯式印刷機 (24) Using high speed web-fed offset printing machines	2	1.7				
使用擠出塑料的機器 (18) Using machines engaged in extruding of plastic materials	1	0.9				
使用鏈鋸 (9) Using chain saws					1	1.2
使用機器或手提工具清理船舶外殼 (15) Using machines or hand tools engaged in descaling of ships					1	1.2
總數： Total:	115	100.0	101	100.0	84	100.0

* 根據《條例》附表 3 下指定的高噪音工作類別 / According to the types of noisy occupations specified under Schedule 3 of the Ordinance

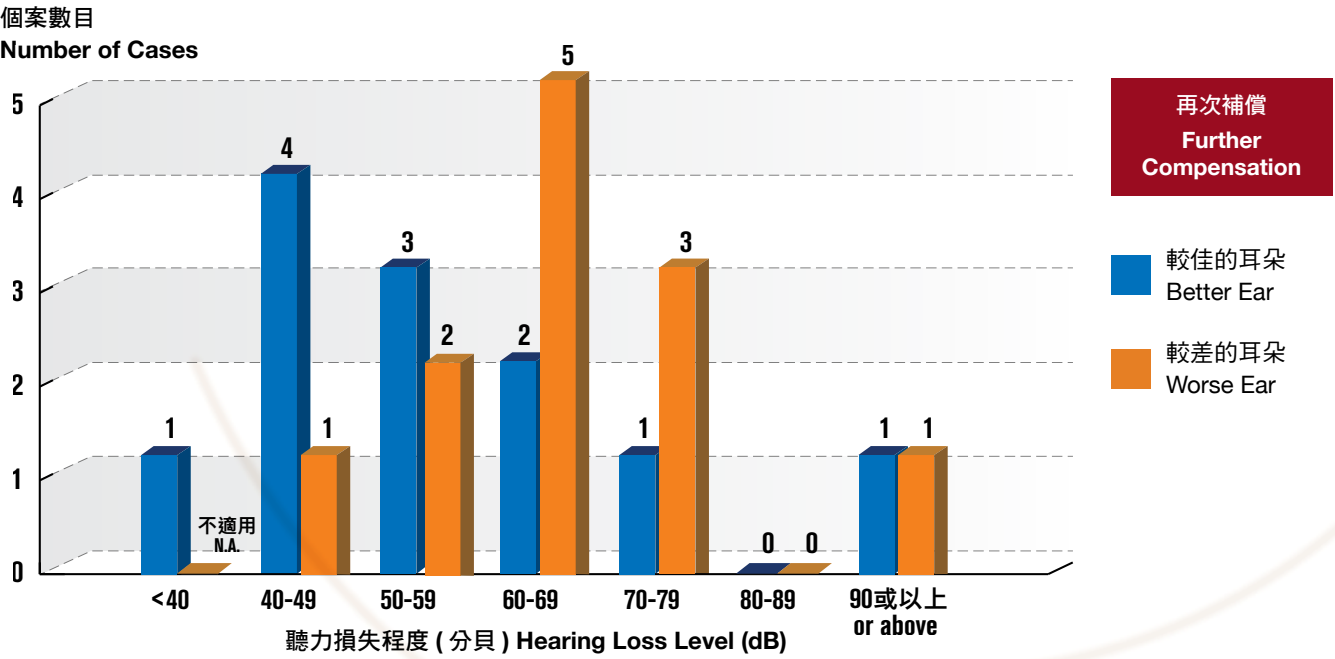
附錄四
Appendix 4

獲取首次補償者的聽力損失程度分析圖 (2020/21年度)
Analysis of Approved Cases of First-time Compensation by Level of Hearing Loss (Year 2020/21)



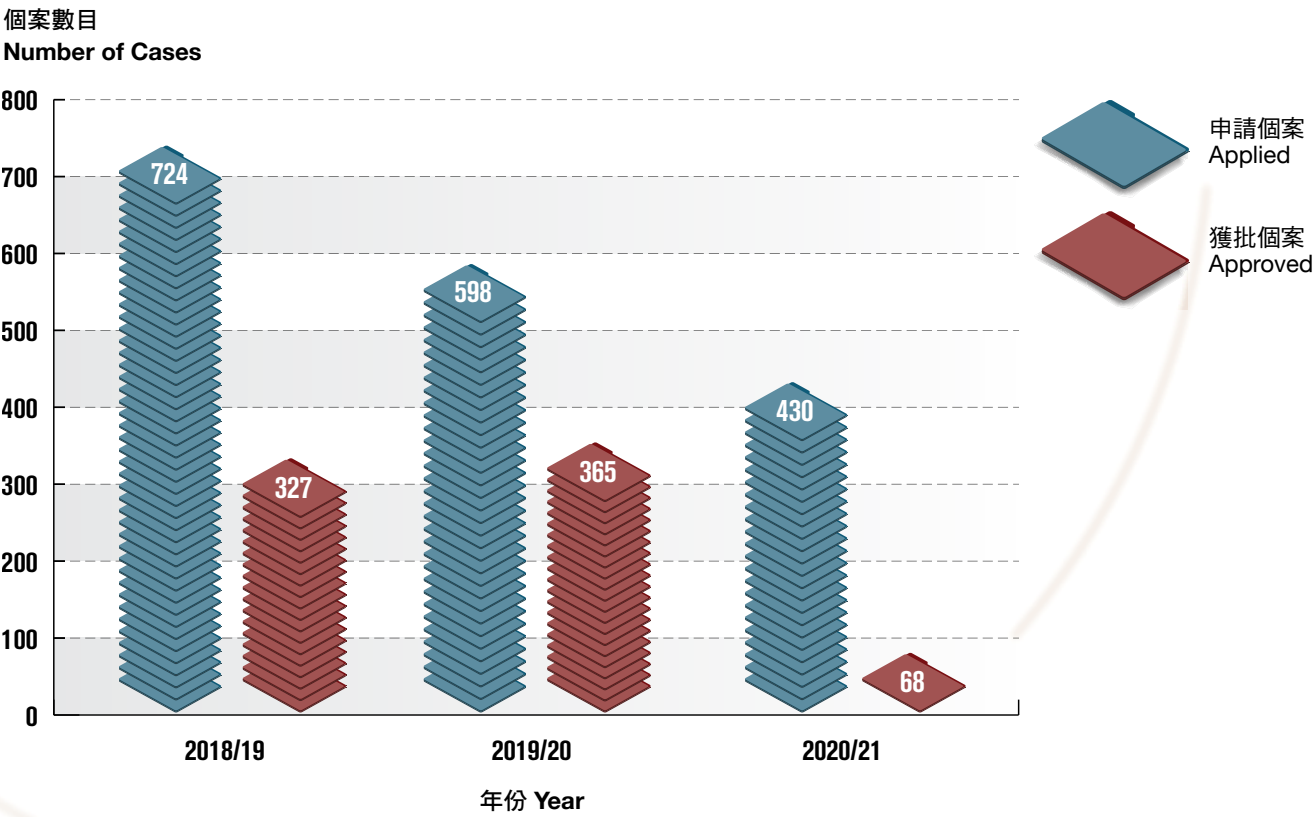
附錄五
Appendix 5

獲取再次補償者的聽力損失程度分析圖 (2020/21年度)
Analysis of Approved Cases of Further Compensation by Level of Hearing Loss (Year 2020/21)



附錄六
Appendix 6

最近 3 年之職業性失聰補償申請及獲批個案數字
Applications versus Approved Cases of Occupational Deafness Compensation
for the Most Recent 3 Years



年份 Year	申請個案 Number of Applications	獲批個案 Number of Approved Cases	補償總金額 (港元) Total Amount of Compensation (HK\$)
2018/19	724	327	\$33,135,263
2019/20	598	365	\$35,034,162
2020/21	430	68	\$7,049,877



職業性失聰補償管理局

Occupational Deafness Compensation Board

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