



**菲 臘 牙 科 醫 院**

**The Prince Philip Dental Hospital**

# **管 理 局 年 報**

## **ANNUAL REPORT THE BOARD OF GOVERNORS**

# **2018 - 19**

香港西營盤醫院道 34 號

34 Hospital Road, Sai Ying Pun, Hong Kong

[www.ppdh.org.hk](http://www.ppdh.org.hk)



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# 菲臘牙科醫院

## 本院使命

- (1) 成為地區之卓越牙科教學、研究及診治醫院；配合香港大學牙醫學院領先培訓牙醫及牙科輔助人員，使其成為有愛心、盡責及具備專業資格的牙科隊伍成員；
- (2) 進行高質素研究及提供牙科專科訓練及研究生課程，並提供設施以推動香港的牙科持續教育；
- (3) 充分利用現有資源建設良好工作環境，以吸引及激勵員工，在口腔衛生護理界充分發揮潛能；
- (4) 與社區攜手合作，促進市民對牙齒護理之認識及明白其重要性；及
- (5) 與牙科業界緊密合作，為需要特別照顧之弱勢社群提供服務；並與中國內地及在研究及學術交流方面，更緊密合作。

# THE PRINCE PHILIP DENTAL HOSPITAL

## **MISSION STATEMENT**

- (1) To be a Centre of Excellence for dental education, research and dental care in the region; supporting the Faculty of Dentistry of the University of Hong Kong (“HKU”) to take the lead in training of dental and para-dental students to become caring, dedicated and well-qualified members of the dental team;
- (2) To undertake high quality research and provide specialist and postgraduate dental training and facilities for continuing dental education in Hong Kong;
- (3) To fully utilise available resources, creating an environment to attract and motivate staff; maximising their potential within the oral health care environment;
- (4) To promote community partnership in raising the awareness and the importance of dental care; and
- (5) To develop closer collaboration with the private sector for special needs groups, and with Mainland China for research and academic exchanges.

# 菲臘牙科醫院

## 2018 年 4 月 1 日至 2019 年 3 月 31 日

### 管理局之活動報告

#### 簡介

菲臘牙科醫院管理局（下稱「管理局」）是根據 1981 年制定的菲臘牙科醫院條例（第 1081 章）成立，負責營運和管理菲臘牙科醫院（下稱「本院」）。本院為香港大學牙醫學院（下稱「學院」）提供設施，以助其培訓牙醫。此外，本院亦協助訓練其他牙科輔助人員。

2. 管理局的日常事務多由其轄下之「編制及財務委員會」於會議中處理，也透過文件傳閱來審議。由院長出任主席的「策劃委員會」，負責制定本院的主要臨床及教學活動計劃，並就本院策略性的規劃及發展向編制及財務委員會和管理局作出建議，以及監督變革的執行。**附頁甲、乙及丙**分別詳列了管理局、編制及財務委員會和策劃委員會於本報告年度之委員名單。

#### 培訓活動

##### (I) 學院舉辦之課程

3. 51 名畢業生於 2018 年 12 月成功獲取了牙醫學士學位。在報告年度中有 41 名研究生分別獲頒下列學位或文憑：

<u>學位/ 文憑</u>	<u>人數</u>
牙醫碩士(牙髓病學)學位	4
牙醫碩士(植齒學)學位	1
牙醫碩士(口腔頷面外科學) 學位	2
牙醫碩士(兒童齒科)學位	2
牙醫碩士(牙周病學)學位	4
牙醫碩士(修復學)學位	2
理科碩士(社會牙醫學)學位	1
理科碩士(牙科材料科學)學位	2
哲學博士研究學位	23

# THE PRINCE PHILIP DENTAL HOSPITAL

## REPORT ON THE ACTIVITIES BY THE BOARD OF GOVERNORS

### for the Year of 1 April 2018 to 31 March 2019

#### Introduction

The Board of Governors of The Prince Philip Dental Hospital (“the Board”) was established under The Prince Philip Dental Hospital Ordinance (Cap. 1081) enacted in 1981 for the management and administration of The Prince Philip Dental Hospital (“the Hospital” or “PPDH”). The Hospital provides facilities for the training of dentists by the Faculty of Dentistry of The University of Hong Kong (“the Faculty”) and other dental ancillary personnel.

2. Operational matters of the Board are mainly dealt with by the Board's Establishment and Finance Committee (“the EFC”) at meetings or by circulation of Papers. The Planning Group, under the chairmanship of the Director, sets out the key clinical and teaching activity plans of PPDH, makes recommendations on the strategic development and planning of the Hospital to the EFC and the Board, and oversees the progress of implementation of changes. The compositions of the Board, the EFC and the Planning Group during the year of this Report are listed at **Appendices A, B and C** respectively.

#### Training Activities

##### *(I) Courses Organised by the Faculty*

3. In December 2018, Bachelor of Dental Surgery (“BDS”) degrees were conferred on 51 graduates who had successfully completed their course of study. Meanwhile, 41 postgraduate students obtained their second degrees or diplomas with the following distribution:

<u>Degree/ Diploma</u>	<u>Student Number</u>
Master of Dental Surgery in Endodontics	4
Master of Dental Surgery in Implant Dentistry	1
Master of Dental Surgery in Oral and Maxillofacial Surgery	2
Master of Dental Surgery in Paediatric Dentistry	2
Master of Dental Surgery in Periodontology	4
Master of Dental Surgery in Prosthodontics	2
Master of Science in Community Dentistry	1
Master of Science in Dental Materials Science	2
Doctor of Philosophy	23

4. 在 2019 年 3 月 31 日，牙醫本科學生有 372 人，其學生人數分佈為：

<u>年級</u>	<u>人數</u>
一年級	72
二年級	71
三年級	75
四年級	53
五年級	51
六年級	50

此外，還有 120 位研究生攻讀下列學位或文憑課程：

<u>課程</u>	<u>人數</u>
牙醫碩士(牙髓病學)學位	6
牙醫碩士(植齒學)學位	4
牙醫碩士(口腔頷面外科)學位	6
牙醫碩士(矯齒學與牙頷面矯形學)學位	4
牙醫碩士(兒童齒科)學位	7
牙醫碩士(牙周病學)學位	6
牙醫碩士(修復學)學位	4
理科碩士(社會牙醫學)學位	4
理科碩士(植齒學)學位	8
哲學碩士研究學位	6
哲學博士研究學位	65

(II) 本院獲學院及/或其他機構協助舉辦之課程

5. 一年全日制或兩年日間兼讀制之「牙科手術助理員課程」是本院自 1982 年起在學院協助下所舉辦的課程。由 2015/16 學年起，本課程的資歷名銜已更改為「牙科手術助理員文憑」。2018 年 9 月，共招收了 28 名學員修讀一年全日制文憑課程。2018 年 12 月，30 名修讀全日制課程之學員，在修畢課程後，獲頒授了「牙科手術助理員文憑」。



4. As at 31 March 2019, 372 undergraduates were under training for Bachelor Degree of Dental Surgery and the student distribution was:

<u>Year</u>	<u>Student Number</u>
First Year	72
Second Year	71
Third Year	75
Fourth Year	53
Fifth Year	51
Sixth Year	50

In addition, 120 postgraduate students were studying the following degree/ diploma courses:

<u>Course</u>	<u>Student Number</u>
Master of Dental Surgery in Endodontics	6
Master of Dental Surgery in Implant Dentistry	4
Master of Dental Surgery in Oral and Maxillofacial Surgery	6
Master of Dental Surgery in Orthodontics and Dentofacial Orthopaedics	4
Master of Dental Surgery in Paediatric Dentistry	7
Master of Dental Surgery in Periodontology	6
Master of Dental Surgery in Prosthodontics	4
Master of Science in Community Dentistry	4
Master of Science in Implant Dentistry	8
Master of Philosophy	6
Doctor of Philosophy	65

(II) Courses Organised with the support of the Faculty and/ or Other Organisations

5. The one-year full-time or two-year part-time day release course in Dental Surgery Assisting has been organised with the support of the Faculty since 1982. Starting 2015/16 Academic Year, the award title of the course has been changed to "Diploma in Dental Surgery Assisting". In September 2018, 28 full-time students were enrolled in the one-year Diploma course. In December 2018, 30 full-time Student Dental Surgery Assistants graduated with the award of the Diploma in Dental Surgery Assisting.

6. 兩年全日制的「牙科衛生護理高級文憑課程」至今已開辦了 16 屆，現時由本院在香港大學附屬學院及學院協助下舉辦。2018 年 9 月，分別有 37 名及 22 名學員攻讀第一及第二學年課程。27 名學員完成兩年課程後，於 2018 年 12 月獲頒授「牙科衛生護理高級文憑」。

7. 此外，本院與香港大學專業進修學院亦於 2016 年 6 月首次舉辦一年全日制的「牙科治療高等文憑課程」。2018 年 6 月，再次招收了 10 名學員。10 名畢業學員於 2018 年 12 月獲授「牙科治療高等文憑」。

### (III) 本院獨自舉辦之課程

8. 兩年全日制之牙科工藝課程是本院自 1993 年起舉辦之課程。由 2015/16 學年起，本課程的資歷名銜已更改為「牙科工藝高等文憑」。2018 年 9 月，分別有 22 名及 16 名學員攻讀第一及第二學年之高等文憑課程。22 名畢業學員於 2018 年 12 月獲授「牙科工藝高等文憑」。

9. 上述各課程於過去三屆財政年度之表現趨勢，包括畢業人數及入學人數，已列載於**附頁丁**。

### **特殊護理牙科訓練課程**

10. 除上述四個學歷頒授課程外，本院與香港牙醫學會合辦一個不涉及資歷頒授的特殊護理牙科課程，課程側重於智障病人的行為管理。於報告年度內，來自七間非政府組織的七位牙科醫生及十五位牙科手術助理員已在本院完成有關培訓。另兩位牙科醫生及一位牙科手術助理員於報告年度內正接受培訓。

6. The two-year full-time course of Higher Diploma in Dental Hygiene has been run for 16 years. It is now organised by the Hospital with the support of HKU SPACE Community College and the Faculty. In September 2018, 37 and 22 Student Dental Hygienists were enrolled in the first and second years of the course respectively. In December 2018, 27 students were awarded the Higher Diploma in Dental Hygiene on completion of two years of study.

7. The Hospital has also collaborated with HKU SPACE to organise for the first time a one-year full-time Advanced Diploma Course in Dental Therapy in June 2016. In June 2018, 10 students were enrolled in the course. In December 2018, 10 graduates were awarded the Advanced Diploma in Dental Therapy.

(III) Course Organised by the Hospital

8. The two-year full-time course in Dental Technology has been organised by the Hospital since 1993. Starting Academic Year 2015/16, the award title of the course has been changed to “Advanced Diploma in Dental Technology”. In September 2018, 22 and 16 students were enrolled in the first year and second years of the Advanced Diploma course respectively. In December 2018, 22 graduates were awarded the Advanced Diploma in Dental Technology.

9. A summary of the performance trend of all courses in the past three financial years in terms of the number of students graduated from and the number of students enrolled in each of the courses is shown at **Appendix D**.

**Training in Special Care Dentistry**

10. Apart from the four award-bearing courses, the Hospital also organised a non-award bearing course on special care dentistry with the Hong Kong Dental Association. The course focused on behavioural management of patients with intellectual disability. Seven dentists and 15 dental surgery assistants from seven non-government organisations have completed the training of the Hospital while another two dentists and one dental surgery assistant were under training during the reporting year.

## **知識交流活動**

11. 本院一直以來積極參與不同的國際性牙科會議、講座及研討會，藉以分享知識，並與時並進，掌握最新的牙科科技及樹立良好的病人護理典範。於報告年度內，本院鼓勵員工參與香港國際牙科博覽暨研討會、國際控制感染會議、持續牙科教育講座、於危地馬拉舉行的牙科手術助理員的教學交流計劃等。員工培訓方面，本院積極搜羅及安排不同本地訓練課程，以提升員工的專業知識及技術水平，其中包括數碼牙科打印技術、領袖培訓、護理及傷口處理、消毒及除污、化學品處理、醫療事故調解等多個範疇。展望將來，本院將透過參與一些本港及外地的知識交流活動，例如香港國際牙科博覽暨研討會、2019年5月於首爾舉辦的亞太牙科大會(APDC)、8月於新加坡舉辦的第五屆 CAD/CAM 數字牙科國際會議暨展覽會、10月於台灣舉辦的長庚論壇、以及2020年3月於廣州舉辦的華南國際口腔展覽暨研討會等，與全球牙科業界接軌，並藉此推廣本院所舉辦的牙科輔助人員訓練課程。

## **參觀本院之人士**

12. 為與各界緊密合作，本院於本年度接待了不同人士，包括政府官員、本地中學及中國內地牙科業界代表。本院向參觀者展示其設施及服務。此外，學院和本院舉辦之課程均亦予以介紹。

## **培訓活動所診治之病人**

13. 在本報告年度，本院新登記或重新登記之教學病人共有8,298名，當中包括6,686名成人及1,612名小童。同年度，各部門及單位的總診症人次為78,081。

### **Knowledge Exchange Activities**

11. The Hospital has been actively participating in different international conferences, seminars and symposiums for knowledge sharing and to keep abreast of new dental technology and best practices on patient care. During the reporting year, the Hospital encouraged staff to participate in the Hong Kong International Dental Expo And Symposium (“HKIDEAS”), International Infection Control Conference, Continuing Dental Education Seminars, Attachment Programme to Dental Surgery Assisting Institutions in Guatemala etc. The Hospital also endeavoured to source different local training programmes to enhance the professional knowledge and skills of staff, covering areas like application of 3D printing in digital dentistry, leadership development, nursing and wound management, sterilisation and decontamination, chemicals treatment, medical mediation, just to name a few. Looking ahead, the Hospital would continue its efforts in promoting its para-dental training courses and in fostering links with dentistry sectors around the world through participation in local and international forums such as the HKIDEAS, the Asia Pacific Dental Congress in South Korea (May 2019), 5th Asia Pacific CAD/CAM Digital Dentistry Conference & Exhibition in Singapore (August 2019), Chang Gung Forum 2019 in Taiwan (October 2019), and 25th Dental South China International Expo & Conference in Guangdong (March 2020).

### **Visitors to the Hospital**

12. In order to develop closer collaboration with different sectors, the Hospital received visitors such as government officials, local secondary schools and dental industry representatives from Mainland China during the reporting year. The Hospital demonstrated its facilities and services to the visitors. The courses organised by the Faculty and the Hospital were also introduced to the visitors as well.

### **Patients Treated under Training Activities**

13. During the reporting period, 8,298 teaching patients were newly registered or re-registered at the Hospital, including 6,686 adults and 1,612 children. The total number of patient attendances at various clinics and units throughout the period was 78,081.

## **財務及其他資訊**

14. 於 2019 年 3 月 31 日，醫院編制有 347 個職位。
15. 本院根據菲臘牙科醫院條例第 16 條呈交經已簽署與審計的 2018-19 財政年度帳目報表。本年度的總經常開支為 199,756,035 元。同年，用於維修工程和設備上之資本總開支為 17,075,838 元，全由政府資本補助金資助。全年總收入共 209,736,169 元，其中包括政府經常資助金 196,799,421 元及其他收入 12,936,748 元。
16. 在本報告年度，本院豁免病人收費總額為 416,538 元。
17. 繼本院管理局通過由 2018-19 財政年度起政府撥款由不敷補助金轉變為酌情補助金模式後，管理局與食物及衛生局簽訂的「行政安排備忘錄」已於 2018 年 4 月 1 日生效，釐定在新撥款模式下政府與本院的關係及各自責任。本院已於報告年內開始採取相關措施，以符合行政安排備忘錄的規定。

## **Financial and Other Information**

14. The Hospital establishment stood at 347 posts as at 31 March 2019.
15. The signed and audited statement of accounts for 2018-19 is submitted in accordance with Section 16 of The Prince Philip Dental Hospital Ordinance. The total recurrent expenditure for the year was \$199,756,035. During the same period, the total capital expenditure on works and equipment was \$17,075,838 which was fully funded by the Government's capital subvention. The total revenue for the year was \$209,736,169 including the Government's recurrent subvention of \$196,799,421 and other source of income of \$12,936,748.
16. The total amount of patient fees waived for the reporting year was \$416,538.
17. Following the approval of the Board of Governors of the Hospital ("the Board") to change the subvention mode from deficiency grant to discretionary grant from 2018-19 financial year onwards, the Board and the Food and Health Bureau signed a Memorandum of Administrative Arrangements ("MAA") which sets out the relationship between the Government and the Hospital, and the responsibilities of each party under the new subvention mode with effect from 1 April 2018. The Hospital has started taking out relevant measures to ensure compliance with the MAA during the reporting year.

**菲 臘 牙 科 醫 院  
管 理 局**

**THE PRINCE PHILIP DENTAL HOSPITAL  
BOARD OF GOVERNORS**

2018 年 4 月 1 日至 2019 年 3 月 31 日 – 成員名單  
Membership – 1 April 2018 to 31 March 2019

主席  
Chairman : 梁世民牙科醫生, BBS, JP Dr. S.S.M. LEUNG, BBS, JP

成員  
Members : **非公職人員 Non-public Officers**

劉恩沛女士	Miss Q.F. LAU
麥倩屏醫生, BBS (至 2018 年 9 月 30 日止)	Dr. S.P. MAK, BBS (up to 30 September 2018)
梁挺雄教授, BBS (從 2018 年 10 月 1 日起)	Professor T.H.LEUNG, BBS (from 1 October 2018)
謝秀玲女士	Ms. N.S.L. TSE, JP

**註冊牙醫 (非公職人員) Registered Dentists (Non-public Officers)**

劉建均牙科醫生	Dr. K.K.K. LAU
吳邦彥牙科醫生	Dr. R.P.Y. NG

**香港大學成員 Members of the University of Hong Kong**

何立仁教授	Professor I. HOLLIDAY
李安國教授	Professor V.O.K. LI
雷操爽教授	Professor J.C.Z. LUI
M TONETTI 教授	Professor M. TONETTI



**食物及衛生局副秘書長 (或其代表)**  
**Deputy Secretary for Food and Health (or his representative)**

陳偉基先生, JP

Mr. H.W.K. CHAN, JP

**教育局首席助理秘書長 (或其代表)**  
**Principal Assistant Secretary for Education (or her representative)**

高怡慧女士

Miss S.Y.W. KO

**衛生署助理署長 (或其代表)**  
**Assistant Director of Health (or her representative)**

黃慧敏女士

Miss W.W.M. WONG

**衛生署牙科服務主任顧問醫生 (或其代表)**  
**Consultant i/c Dental Services, Department of Health (or his representative)**

林德昭醫生, JP

Dr. W.T.C. LAM, JP

當然成員 **菲臘牙科醫院院長 Director, The Prince Philip Dental Hospital**

Ex-officio

Members : 傅立明教授

Professor T.F. FLEMMIG

**菲臘牙科醫院審計主任**  
**Comptroller, The Prince Philip Dental Hospital**

謝萬誠先生  
(從 2018 年 12 月 3 日起約滿休  
假; 至 2019 年 1 月 5 日止)

Mr. M.S. TSE  
(on contract-end leave since 3  
December 2018; up to 5 January  
2019)

黃紉蘭女士  
(從 2018 年 12 月 3 日起)

Ms E.Y.L.WONG  
(from 3 December 2018)

以上所有成員(當然成員除外)是由食物及衛生局局長根據菲臘牙科醫院條例第五條獲行政長官授權委任。

The above Members (excluding ex-officio members) were appointed by the Secretary for Food and Health under the power delegated by the Chief Executive under Section 5 of The Prince Philip Dental Hospital Ordinance.

**菲臘牙科醫院  
編制及財務委員會**

**THE PRINCE PHILIP DENTAL HOSPITAL  
ESTABLISHMENT AND FINANCE COMMITTEE**

2018 年 4 月 1 日至 2019 年 3 月 31 日 – 成員名單  
Membership – 1 April 2018 to 31 March 2019

主席 Chairman :	麥倩屏醫生, BBS (至 2018 年 9 月 30 日止)	Dr. S.P. MAK, BBS (up to 30 September 2018)
	劉建均牙科醫生 (自 2018 年 10 月 1 日起)	Dr. K.K.K. LAU (from 1 October 2018)

成員  
Members :

**非公職人員 Non-public Officers**

劉恩沛女士 (自 2018 年 10 月 1 日起)	Miss Q.F. LAU (from 1 October 2018)
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**香港大學財務處處長**  
**Director of Finance, the University of Hong Kong**

盧秀梅女士	Ms. S.S.M. LO
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**衛生署助理署長 Assistant Director of Health**

黃慧敏女士	Miss W.W.M. WONG
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**食物及衛生局首席行政主任 (衛生)**  
**Principal Executive Officer (Health), Food and Health Bureau**

楊素蓉女士	Ms. W.S.J. YEUNG
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**菲臘牙科醫院院長**  
**Director, The Prince Philip Dental Hospital**

傅立明教授	Professor T.F. FLEMMIG
-------	------------------------

**菲臘牙科醫院審計主任**

**Comptroller, The Prince Philip Dental Hospital**

謝萬誠先生  
(從 2018 年 12 月 3 日起約滿休  
假; 至 2019 年 1 月 5 日止)

Mr. M.S. TSE  
(on contract-end leave since 3  
December 2018; up to 5 January  
2019)

黃紉蘭女士  
(從 2018 年 12 月 3 日起)

Ms E.Y.L.WONG  
(from 3 December 2018)

**菲 臘 牙 科 醫 院**  
**策 劃 委 員 會**  
**THE PRINCE PHILIP DENTAL HOSPITAL**  
**PLANNING GROUP**

2018 年 4 月 1 日至 2019 年 3 月 31 日 — 成員名單  
Membership – 1 April 2018 to 31 March 2019

主席  
Chairman : **菲臘牙科醫院院長**  
**Director, The Prince Philip Dental Hospital**  
傅立明教授 Professor T.F. FLEMMIG

成員  
Members : **私家牙醫 Private Dentists**

何錦源牙科醫生	Dr. S.K.Y. HO
廖偉明牙科醫生	Dr. H.W.M. LIU
吳邦彥牙科醫生	Dr. R.P.Y. NG
姚本基牙科醫生 (至 2018 年 5 月 24 日止)	Dr. B.K. YIU (up to 24 May 2018)
傅大全牙科醫生 (從 2018 年 5 月 25 日起)	Dr. T.C. FOO (from 25 May 2018)

**香港大學牙醫學院代表**  
**Representatives from Faculty of Dentistry, the University of Hong Kong**

博思泰教授	Professor M. BORNSTEIN
M BURROW 教授	Professor M. BURROW
張順彬教授	Professor G.S.P. CHEUNG
M TONETTI 教授	Professor M. TONETTI
姚嘉榕教授 (至 2018 年 12 月 31 日止)	Professor C.K.Y. YIU (up to 31 December 2018)
王海明牙科醫生 (從 2019 年 1 月 1 日起)	Dr G.H.M. WONG (from 1 January 2019)

**衛生署代表**  
**Representative from Department of Health**

覃光旻牙科醫生

Dr. W.K.M. CHAM

**菲臘牙科醫院審計主任**  
**Comptroller, The Prince Philip Dental Hospital**

謝萬誠先生  
(從 2018 年 12 月 3 日起約滿休  
假; 至 2019 年 1 月 5 日止)

Mr. M.S. TSE  
(on contract-end leave since 3  
December 2018; up to 5 January  
2019)

黃紉蘭女士  
(從 2018 年 12 月 3 日起)

Ms E.Y.L.WONG  
(from 3 December 2018)

**菲 臘 牙 科 醫 院**  
**THE PRINCE PHILIP DENTAL HOSPITAL**  
**表現趨勢**  
**PERFORMANCE TREND**

- (1) 過去三屆財政年度 2016-17 至 2018-19 之畢業人數為：  
Number of Students Graduated during the Past Three Financial Years 2016-17 to 2018-19：

學生 Students	2016-17	2017-18	2018-19
牙醫學院本科生 Undergraduates of Faculty of Dentistry	54	55	51
牙醫學院研究生 Postgraduates of Faculty of Dentistry	52	42	41
牙科手術助理員 Student Dental Surgery Assistants			
- 一年全日制 One-year Full-time	28	30	30
- 兩年日間兼讀制 Two-year Part-time	-	-	-
牙齒衛生員 Student Dental Hygienists	19	16	27
牙科技術員 Student Dental Technicians	19	14	22
牙科治療師 Student Dental Therapist	-	10	10

- (2) 過去三屆財政年度 2016-17 至 2018-19 之入學人數為：  
 Number of Students Enrolled during the Past Three Financial Years 2016-17 to 2018-19:

學生 Students	2016-17	2017-18	2018-19
牙醫學院本科生 Undergraduates of Faculty of Dentistry	339	353	372
牙醫學院研究生 Postgraduates of Faculty of Dentistry	113	111	120
牙科手術助理員 Student Dental Surgery Assistants			
- 一年全日制 One-year Full-time	36	36	28
- 兩年日間兼讀制 Two-year Part-time	-	-	-
牙齒衛生員 Student Dental Hygienists	45	52	59
牙科技術員 Student Dental Technicians	36	40	38
牙科治療師 Student Dental Therapist	10	10	10

The Prince Philip Dental Hospital  
菲臘牙科醫院

(根據香港法例第 1081 章 菲臘牙科醫院條例成立)  
(Established under the Prince Philip Dental Hospital  
Ordinance, Chapter 1081 of the Laws of Hong Kong)

財務報表及獨立核數師報告書  
Audited Financial Statements and Auditor's Report

截至 2019 年 3 月 31 日止年度  
for the year ended 31 March 2019

註：本報告內容，如有爭議，以英文版本為準。

Note: In case of discrepancy between the English and the Chinese texts, the English version shall prevail.



# 獨立核數師報告書

## 致菲臘牙科醫院管理局

(根據香港法例第 1081 章菲臘牙科醫院條例成立)

### 意見

本核數師 (以下簡稱「我們」) 已審計列載於第 29 至 80 頁的菲臘牙科醫院 (以下簡稱「醫院」) 財務報表。此財務報表包括於 2019 年 3 月 31 日的財務狀況表與截至該日止年度的全面收支表、累積盈餘/ (虧損) 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, 該等財務報表已根據香港會計師公會頒布的《香港財務報告準則》真實而中肯地反映了醫院於 2019 年 3 月 31 日的財務狀況及截至該日止年度的財務表現及現金流量, 並已遵照菲臘牙科醫院條例妥為擬備。

### 意見的基礎

我們已根據香港會計師公會頒布的《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」部分中作進一步闡述。根據香港會計師公會頒布的《專業會計師道德守則》(以下簡稱「守則」), 我們獨立於醫院, 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。

### 管理局就財務報表須承擔的責任

醫院管理局 (以下簡稱「管理局」) 須負責根據香港會計師公會頒布的《香港財務報告準則》及菲臘牙科醫院條例擬備真實而中肯的財務報表, 並對其認為為使財務報表的擬備不存在由於欺詐或錯誤而導致的重大錯誤陳述所需的內部控制負責。

在擬備財務報表時, 管理局負責評估醫院持續經營的能力, 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, 除非管理局有意將醫院清盤或停止經營, 或別無其他實際的替代方案。

# Independent auditor's report to The Board of Governors of The Prince Philip Dental Hospital

*(Established under the Prince Philip Dental Hospital Ordinance, Chapter 1081)*

## **Opinion**

We have audited the financial statements of The Prince Philip Dental Hospital ("the Hospital") set out on pages 29 to 80 which comprise the statement of financial position as at 31 March 2019, the statement of comprehensive income and expenditure, the statement of changes in accumulated surplus/(deficit) and the cash flow statement 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 Hospital as at 31 March 2019 and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Prince Philip Dental Hospital 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 Hospital 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.

## **Responsibilities of Governors for the financial statements**

The Board of Governors of the Hospital ("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 Prince Philip Dental Hospital 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 Hospital'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 Hospital or to cease operations, or have no realistic alternative but to do so.

# 獨立核數師報告書 (續)

## 致菲臘牙科醫院管理局

(根據香港法例第 1081 章菲臘牙科醫院條例成立)

### 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，並出具包括我們意見的核數師報告。我們是按照菲臘牙科醫院條例第 16 條的規定，僅向管理局全體作出報告。除此以外，我們的報告不可用作其他用途。我們概不就本報告的內容，對任何其他人士負責或承擔法律責任。

合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計，在某一重大錯誤陳述存在時總能發現。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滙總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這些風險，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遠高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 了解與審計相關的內部控制，以設計適當的審計程序，但目的並非對醫院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，從而可能導致對醫院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請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醫院不能持續經營。

# Independent auditor's report to The Board of Governors of The Prince Philip Dental Hospital (continued)

*(Established under the Prince Philip Dental Hospital Ordinance, Chapter 1081)*

## **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, in accordance with section 16 of the Prince Philip Dental Hospital Ordinance, and 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 HKSA's 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 HKSA's, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

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

## 獨立核數師報告書 (續)

### 致菲臘牙科醫院管理局

(根據香港法例第 1081 章菲臘牙科醫院條例成立)

#### 核數師就審計財務報表承擔的責任 (續)

- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否中肯反映交易和事項。

除其他事項外，我們就計劃的審計範圍、時間安排以及重大審計發現等與管理局作出溝通，包括我們在審計中識別出內部控制的任何重大缺陷。

#### 畢馬威會計師事務所

執業會計師

香港中環

遮打道十號

太子大廈八樓

2019 年 9 月 26 日

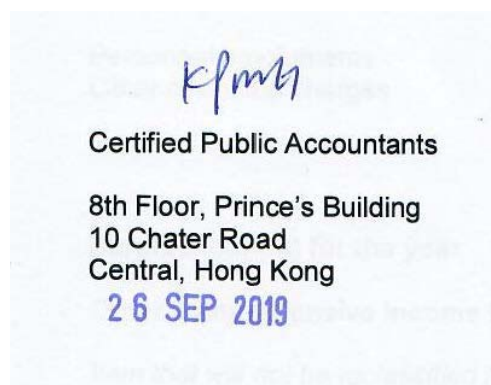
# Independent auditor's report to The Board of Governors of The Prince Philip Dental Hospital (continued)

*(Established under the Prince Philip Dental Hospital Ordinance, Chapter 1081)*

## **Auditor's responsibilities for the audit of the financial statements (continued)**

- 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.



# 全面收支表

截至 2019 年 3 月 31 日止年度

(以港元列示)

	附註	2019 \$	2018 (經調整) \$
<b>收入</b>			
政府經常資助金	3	196,799,421	154,776,421
診療收費	4	8,535,859	10,307,127
培訓收費	5	1,979,689	2,373,270
其他收入		2,088,775	2,059,787
利息收入		332,425	32,948
		<u>209,736,169</u>	<u>169,549,553</u>
<b>支出</b>			
員工薪酬及有關費用	6	128,138,883	117,328,067
其他營運支出	7	71,617,152	52,958,549
		<u>199,756,035</u>	<u>170,286,616</u>
<b>年度盈餘/ (虧損)</b>		9,980,134	(737,063)
<b>年內其他全面收入</b>			
<i>以下項目將不會列作盈餘或虧損：</i>			
重估退休收益資產	10	26,592	168,049
<b>年內盈餘/ (虧損) 及全面收入總額</b>		<u>10,006,726</u>	<u>(569,014)</u>

醫院於 2018 年 4 月 1 日初步應用《香港財務報告準則》第 9 及 15 號。根據所選擇的過渡方法，比較資料並無重述。見附註 2(c)。

第 39 至 80 頁的附註屬本財務報表的一部分。

# Statement of comprehensive income and expenditure for the year ended 31 March 2019

(Expressed in Hong Kong dollars)

	Note	2019 \$	2018 (Adjusted) \$
<b>Income</b>			
Recurrent Government subvention	3	196,799,421	154,776,421
Patient fees and charges	4	8,535,859	10,307,127
Tuition fees	5	1,979,689	2,373,270
Other income		2,088,775	2,059,787
Interest income		332,425	32,948
		<u>209,736,169</u>	<u>169,549,553</u>
<b>Expenditure</b>			
Personnel emoluments	6	128,138,883	117,328,067
Other operating charges	7	71,617,152	52,958,549
		<u>199,756,035</u>	<u>170,286,616</u>
<b>Surplus/(deficit) for the year</b>		9,980,134	(737,063)
<b>Other comprehensive income for the year</b>			
<i>Item that will not be reclassified to surplus or deficit:</i>			
Remeasurement of retirement benefit assets	10	<u>26,592</u>	<u>168,049</u>
<b>Surplus/(deficit) and total comprehensive income for the year</b>		<u>10,006,726</u>	<u>(569,014)</u>

The Hospital has initially applied HKFRS 9 and HKFRS 15 at 1 April 2018. Under the transition method chosen, comparative information is not restated. See note 2(c).

The notes on pages 39 to 80 form part of these financial statements.



# 財務狀況表

2019年3月31日

(以港元列示)

	附註	2019 \$	2018 \$
<b>非流動資產</b>			
物業、機器和設備	9	-	-
退休福利資產淨值	10	1,126,426	1,102,637
		<u>1,126,426</u>	<u>1,102,637</u>
<b>流動資產</b>			
存貨		386,138	441,917
應收賬款、按金及預付款項	11	2,486,973	1,549,279
現金及銀行結餘	12	25,481,849	16,321,100
		<u>28,354,960</u>	<u>18,312,296</u>
<b>流動負債</b>			
應付賬款和其他應付款	13	16,193,639	16,817,427
合約負債	13	1,399,063	-
應歸還政府款項	14	-	1,052,954
累算員工約滿酬金		1,985,127	1,005,615
		<u>19,577,829</u>	<u>18,875,996</u>
<b>流動資產/ (負債) 淨額</b>		<u>8,777,131</u>	<u>(563,700)</u>
<b>資產總額減流動負債</b>		<u>9,903,557</u>	<u>538,937</u>

# Statement of financial position as at 31 March 2019

(Expressed in Hong Kong dollars)

	Note	2019 \$	2018 \$
<b>Non-current assets</b>			
Property, plant and equipment	9	-	-
Net retirement benefit assets	10	1,126,426	1,102,637
		<u>1,126,426</u>	<u>1,102,637</u>
<b>Current assets</b>			
Inventories		386,138	441,917
Debtors, deposits and prepayments	11	2,486,973	1,549,279
Cash and bank balances	12	25,481,849	16,321,100
		<u>28,354,960</u>	<u>18,312,296</u>
<b>Current liabilities</b>			
Creditors and other payables	13	16,193,639	16,817,427
Contract liabilities	13	1,399,063	-
Amount repayable to the Government	14	-	1,052,954
Accrued gratuities		1,985,127	1,005,615
		<u>19,577,829</u>	<u>18,875,996</u>
<b>Net current assets/(liabilities)</b>		<u>8,777,131</u>	<u>(563,700)</u>
<b>Total assets less current liabilities</b>		<u>9,903,557</u>	<u>538,937</u>

財務狀況表 (續)

2019 年 3 月 31 日

(以港元列示)

	附註	2019 \$	2018 \$
<b>非流動負債</b>			
累算年假		6,790,566	7,121,433
累算員工約滿酬金		568,052	879,291
		<u>7,358,618</u>	<u>8,000,724</u>
<b>資產/ (負債) 淨值</b>		<u>2,544,939</u>	<u>(7,461,787)</u>

附註：醫院於 2018 年 4 月 1 日初步應用《香港財務報告準則》第 9 及 15 號。根據所選擇的過渡方法，比較資料並無重述。見附註 2 (c)。

第 29 至 80 頁的財務報表已於 2019 年 9 月 26 日獲管理局批准及授權發佈，並獲管理局主席代表簽署：

王桂壠先生

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主席

(代表管理局)

第 39 至 80 頁的附註屬本財務報表的一部分。

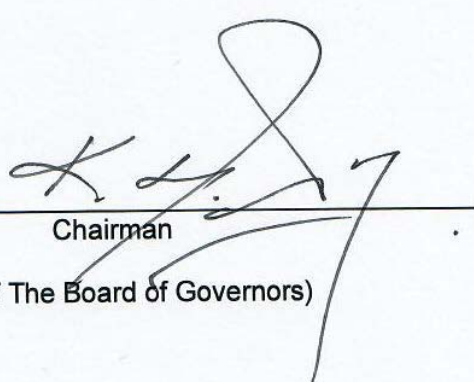
# Statement of financial position as at 31 March 2019 (continued)

(Expressed in Hong Kong dollars)

	Note	2019 \$	2018 \$
<b>Non-current liabilities</b>			
Accrued annual leave		6,790,566	7,121,433
Accrued gratuities		568,052	879,291
		<u>7,358,618</u>	<u>8,000,724</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>2,544,939</u>	<u>(7,461,787)</u>

Note: The Hospital has initially applied HKFRS 9 and HKFRS 15 at 1 April 2018. Under the transition method chosen, comparative information is not restated. See note 2(c).

The financial statements on pages 29 to 80 were approved and authorised for issue by the Board of Governors on 26 September 2019 and are signed on its behalf by:



Chairman  
(On behalf of The Board of Governors)

The notes on pages 39 to 80 form part of these financial statements.

累積 (虧損) / 盈餘變動表  
截至 2019 年 3 月 31 日止年度  
(以港元列示)

	累積 (虧損) / 盈餘 \$
於 2017 年 4 月 1 日的結餘	(5,890,043)
2018 年變動：	
年度虧損	(737,063)
年度其他全面收入	168,049
應歸還政府款項的變動	(1,002,730)
於 2018 年 3 月 31 日及 2018 年 4 月 1 日的結餘	(7,461,787)
2019 年變動：	
年度盈餘	9,980,134
年度其他全面收入	26,592
於 2019 年 3 月 31 日的結餘	2,544,939

第 39 至 80 頁的附註屬本財務報表的一部分。

# Statement of changes in accumulated (deficit)/surplus for the year ended 31 March 2019

(Expressed in Hong Kong dollars)

	<i>Accumulated (deficit)/ surplus \$</i>
<b>Balance at 1 April 2017</b>	(5,890,043)
<b>Changes for 2018:</b>	
Deficit for the year	(737,063)
Other comprehensive income for the year	168,049
Movement in amount repayable to the Government	(1,002,730)
<b>Balance at 31 March 2018 and 1 April 2018</b>	(7,461,787)
<b>Changes for 2019:</b>	
Surplus for the year	9,980,134
Other comprehensive income for the year	26,592
<b>Balance at 31 March 2019</b>	2,544,939

The notes on pages 39 to 80 form part of these financial statements.

# 現金流量表

截至 2019 年 3 月 31 日止年度

(以港元列示)

	附註	2019 \$	2018 \$
<b>年度盈餘/ (虧損)</b>		9,980,134	(737,063)
經調整以下各項：			
利息收入		(332,425)	(32,948)
損益表之既定福利成本		2,803	40,395
累算年假減少		(330,867)	(181,439)
累算員工約滿酬金增加		2,511,535	1,884,906
<b>營運資金變動前盈餘</b>		11,831,180	973,851
存貨減少/ (增加)		55,779	(4,069)
應收賬款、按金及預付款項增加		(909,236)	(2,180)
應付賬款及其他應付款增加		1,039,444	3,605,110
合約負債減少		(264,169)	-
<b>營運活動所收現金</b>		11,752,998	4,572,712
已付約滿酬金		(1,843,262)	-
<b>營運活動所收現金淨額</b>		9,909,736	4,572,712
<b>投資活動</b>			
已收利息及投資活動所收現金淨額		303,967	32,948
<b>融資活動</b>			
歸還政府款項及融資活動所耗現金淨額		(1,052,954)	-
<b>現金及現金等價物淨增加</b>		9,160,749	4,605,660
<b>年初現金及現金等價物</b>		16,261,100	11,655,440
<b>年末現金及現金等價物</b>	12	25,421,849	16,261,100

第 39 至 80 頁的附註屬本財務報表的一部分。

**Cash flows statement**  
**for the year ended 31 March 2019**  
*(Expressed in Hong Kong dollars)*

	<i>Note</i>	<b>2019</b> \$	<b>2018</b> \$
<b>Surplus/(deficit) for the year</b>		9,980,134	(737,063)
Adjustments for:			
Interest income		(332,425)	(32,948)
Components of defined benefits costs recognised in surplus or deficit		2,803	40,395
Decrease in accrued annual leave		(330,867)	(181,439)
Increase in accrued gratuities		2,511,535	1,884,906
<b>Surplus before changes in working capital</b>		11,831,180	973,851
Decrease/(increase) in inventories		55,779	(4,069)
Increase in debtors, deposits and prepayments		(909,236)	(2,180)
Increase in creditors and other payables		1,039,444	3,605,110
Decrease in contract liabilities		(264,169)	-
<b>Cash generated from operations</b>		11,752,998	4,572,712
Gratuities paid		(1,843,262)	-
<b>Net cash generated from operating activities</b>		9,909,736	4,572,712
<b>Investing activity</b>			
Interest received and net cash generated from investing activity		303,967	32,948
<b>Financing activity</b>			
Amount repaid to the Government and net cash used in financing activity		(1,052,954)	-
<b>Net increase in cash and cash equivalents</b>		9,160,749	4,605,660
<b>Cash and cash equivalents at beginning of year</b>		16,261,100	11,655,440
<b>Cash and cash equivalents at end of year</b>	12	25,421,849	16,261,100

The notes on pages 39 to 80 form part of these financial statements.



# 財務報表附註

(除非另有註明，否則均以港元列示)

## 1 簡介

菲臘牙科醫院（「本院」）是香港特別行政區政府（「政府」）的補助機構，透過酌情撥款方式向政府取得經費。酌情撥款是指政府酌情提供補助金，以支持醫院的全部或部分資金需求。這種補助模式可以使醫院在一定程度上具有自主權，儲備資金及向其資助的活動計劃投放資源。

本院的註冊辦事處地址及主要營運地點為香港西營盤醫院道 34 號。

財務報表是以港幣呈列，與本院的功能貨幣相同。

本院的主要業務是為牙醫及牙科輔助專業人員的培訓提供設施。

## 2 主要會計政策

### (a) 合規聲明

本財務報表是按照香港會計師公會頒布的所有適用的《香港財務報告準則》（此統稱包含所有適用的個別《香港財務報告準則》、《香港會計準則》和詮釋）及香港公認的會計原則編製。本財務報表同時符合政府與本院自 2018 年 4 月 1 日起生效的《行政安排備忘錄》之第 4 節「財務安排」。以下是本院採用的主要會計政策概要。

香港會計師公會已頒布若干新訂和經修訂的《香港財務報告準則》。這些準則在本院當前的會計期間首次生效或可供提早採用。初始應用適用於本院的新訂和經修訂的準則所引致當前和以往會計期間的任何會計政策變動，已於本財務報表內反映，有關資料載列於附註 2 (c)。

### (b) 財務報表的編製基準

編製財務報表是以歷史成本的基礎為計量基準。

基於本院是政府的補助機構，財務報表會按持續經營的基準編製。政府將向本院提供補貼，以協助本院運作。

# Notes to the financial statements

*(Expressed in Hong Kong dollars unless otherwise indicated)*

## 1. General

The Prince Philip Dental Hospital (“the Hospital”) is a subvented organisation of the Government of the Hong Kong Special Administrative Region (“the Government”) and is funded on a discretionary grant basis. By discretionary grant, it refers to subvention given by the Government at its discretion to wholly or partly support the funding requirements of the Hospital. This subvention mode may allow certain degree of autonomy for the Hospital to hold reserves and plough back resources into its subvented programme of activities.

The registered address and principal place of business is 34 Hospital Road, Sai Ying Pun, Hong Kong.

The financial statements are presented in Hong Kong dollars (“HK\$”), which is the same as the functional currency of the Hospital.

The principal activities of the Hospital are the provision of facilities for the training of dentists and other persons in professions supplementary to dentistry.

## 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 section 4 “Financial Arrangements” of Memorandum of Administrative Arrangements (“MAA”) between the Government and the Hospital effective from 1 April 2018. Significant accounting policies adopted by the Hospital are disclosed below.

The HKICPA has issued certain new and revised HKFRSs that are first effective or available for early adoption for the current accounting period of the Hospital. Note 2(c) provides information on any changes in accounting policies resulting from initial application of these developments to the extent that they are relevant to the Hospital 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 financial statements have been prepared on a going concern basis because the Hospital is a subvented organisation of the Government. The Government will provide subsidies to the Hospital to assist towards the running of the Hospital.

## 2 主要會計政策 (續)

### (b) 財務報表的編製基準 (續)

在編製符合《香港財務報告準則》的財務報表時，管理層須就會計政策的應用，以及資產、負債、收入和支出的報告數額構成的影響作出判斷、估計和假設。這些估計和相關假設是根據以往經驗和管理層因應當時情況認為合理的多項其他因素而作出的，其結果成為管理層無法依循其他途徑即時得知資產與負債的賬面值時所作出判斷的依據。實際結果可能有別於估計數額。

管理層會不斷審閱各項估計和相關假設。如果會計估計的修訂只是影響某一期間，有關影響便會在該期間內確認；如果修訂對當前和未來期間均有影響，則會同時於兩段期間內確認。

### (c) 會計政策的修訂

香港會計師公會頒布了多項新訂和經修訂的《香港財務報告準則》，這些修訂於本院的本會計期間首次生效。當中，以下變動與本院的財務報表相關：

- (i) 《香港財務報告準則》第 9 號「金融工具」
- (ii) 《香港財務報告準則》第 15 號「與客戶簽訂合約的收入」

本院並無應用任何在當前會計期間尚未生效的新準則或詮釋。

#### (i) 《香港財務報告準則》第 9 號「金融工具」

《香港財務報告準則》第 9 號取代《香港會計準則》第 39 號「金融工具：確認及計量」。它規定了確認和計量金融資產、金融負債和一些買賣非金融項目合約的要求。

本院已根據過渡要求追溯應用《香港財務報告準則》第 9 號至 2018 年 4 月 1 日存在的項目。因此，比較資料繼續根據《香港會計準則》第 39 號報告。

《香港財務報告準則》第 9 號主要保留《香港會計準則》第 39 號有關金融資產分類及計量的現有規定。因此，採納《香港財務報告準則》第 9 號並不影響截至 2018 年 4 月 1 日本院金融資產的賬面值。

有關本院採納《香港財務報告準則》第 9 號的會計政策的進一步詳情，請參閱附註 2(e)。

## Significant accounting policies (continued)

### (b) *Basis of preparation of the financial statements (continued)*

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.

### (c) *Changes in accounting policies*

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

- (i) HKFRS 9, *Financial instruments*
- (ii) HKFRS 15, *Revenue from contracts with customers*

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

#### (i) HKFRS 9, *Financial instruments*

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

The Hospital has applied HKFRS 9 retrospectively to items that existed at 1 April 2018 in accordance with the transition requirements. Therefore, the comparative information continues to be reported under HKAS 39.

HKFRS 9 largely retains the existing requirements in HKAS 39 for the classification and measurements of financial assets. Hence, the adoption of HKFRS 9 does not affect the carrying amount of the Hospital's financial assets as at 1 April 2018.

For further details on the Hospital's accounting policy regarding the adoption of HKFRS 9, see note 2(e).

## 2 主要會計政策 (續)

### (c) 會計政策的修訂 (續)

#### (ii) 《香港財務報告準則》第 15 號「與客戶簽訂合約的收入」

《香港財務報告準則》第 15 號建立了一個全面的框架，用於確認與客戶簽訂合約的收入和一些成本。《香港財務報告準則》第 15 號取代《香港會計準則》第 18 號「收入」（當中涵蓋銷售貨品及提供服務產生的收入）及《香港會計準則》第 11 號「建築合約」（當中訂明建築合約的會計處理）。

《香港財務報告準則》第 15 號亦引入額外的定性及定量披露規定，旨在讓財務報表使用者了解因客戶合約產生的收入及現金流量的性質、金額、時間及不確定性。

本院已選擇使用累積效應的過渡方法，並確認首次應用的累積影響，作為對 2018 年 4 月 1 日權益期初餘額的調整。因此，比較資料尚未重述，並繼續根據《香港會計準則》第 18 號報告。

有關以往會計政策變動的性質及影響詳情載列如下：

#### A. 合約資產和負債的呈報

根據《香港財務報告準則》第 15 號，只有在本院就對價擁有無條件權利時，才確認應收款項。如果本院在無條件情況下有權獲得合約中承諾的商品和服務的對價前確認相關收入（參見附註 1(k)），則對價的權利會被歸類為合約資產。同樣地，在本院確認相關收入前，當客戶支付不可退還的對價，或在合約中要求支付不可退還的對價，且金額已到期時，則涉及款項會被確認為合約負債而非應付款。對於與客戶簽訂的單一合約，僅會列示為淨合約資產或淨合約負債。對於多份合約，無關連合約的合約資產和合約負債不會以淨額列示（參見附註 1(f)）。

為反映這些呈報上的變化，本院因採納《香港財務報告準則》第 15 號於 2018 年 4 月 1 日作出以下調整：

- (i) 為數 1,663,232 元的「預收款項」先前計入應付賬款及其他應付款（附註 13），現被計入為合約負債（附註 13）。

## Significant accounting policies (continued)

### (c) *Changes in accounting policies (continued)*

#### (ii) HKFRS 15, *Revenue from contracts with customers*

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

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

The Hospital has elected to use the cumulative effect transition method and has recognised the cumulative effect of initial application as an adjustment to the opening balance of equity at 1 April 2018. Therefore, comparative information has not been restated and continues to be reported under HKAS 18.

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

#### A. Presentation of contract assets and liabilities

Under HKFRS 15, a receivable is recognised only if the Hospital has an unconditional right to consideration. If the Hospital recognises the related revenue (see note 1(k)) before being unconditionally entitled to the consideration for the promised goods and services in the contract, then the entitlement to consideration is classified as a contract asset. Similarly, a contract liability, rather than a payable, is recognised when a customer pays non-refundable consideration, or is contractually required to pay non-refundable consideration and the amount is already due, before the Hospital recognises the related revenue. For a single contract with the customer, either a net contract asset or a net contract liability is presented. For multiple contracts, contract assets and contract liabilities of unrelated contracts are not presented on a net basis (see note 1(f)).

To reflect these changes in presentation, the Hospital has made following adjustments at 1 April 2018, as a result of the adoption of HKFRS 15:

- (i) “Receipt in advance” amounting to \$1,663,232 which was previously included creditors and other payables (note 13) are now included under contract liabilities (note 13).

## 2 主要會計政策 (續)

### (c) 會計政策的修訂 (續)

#### (ii) 《香港財務報告準則》第 15 號「與客戶簽訂合約的收入」 (續)

- B. 於 2018 年 4 月 1 日採用《香港財務報告準則》第 15 號後，披露截至 2019 年 3 月 31 日止年度所呈報金額的估計影響

下表概述採用《香港財務報告準則》第 15 號對本院截至 2019 年 3 月 31 日止年度財務報表的估計影響，方法是將該等財務報表中根據《香港財務報告準則》第 15 號呈報的金額，對比於 2019 年前沿用《香港會計準則》第 18 號確認的假設金額 (而非採用《香港財務報告準則》第 15 號)。下表僅顯示因採用《香港財務報告準則》第 15 號而受影響的項目：

	根據《香港財務報告準則》 第 15 號的報告金額 (A) \$	根據《香港會計準則》第 18 號的假設金額 (B) \$	差額：於 2019 年採用 《香港財務報告準則》第 15 號的估計影響 (A) - (B) \$
<b>因採用《香港財務報告準則》第 15 號而受影響的截至 2019 年 3 月 31 日財務狀況表中的項目：</b>			
應付賬款及其他應付款	16,193,639	17,592,702	(1,399,063)
合約負債	1,399,063	-	1,399,063
<b>流動負債總計</b>	<b>17,592,702</b>	<b>17,592,702</b>	<b>-</b>

有關重大差異是基於上述會計政策的變化。

## Significant accounting policies (continued)

### (c) Changes in accounting policies (continued)

#### (ii) HKFRS 15, Revenue from contracts with customers (continued)

- B. Disclosure of the estimated impact on the amounts reported in respect of the year ended 31 March 2019 as a result of the adoption of HKFRS 15 on 1 April 2018

The following tables summarise the estimated impact of adoption of HKFRS 15 on the Hospital's financial statements for the year ended 31 March 2019, by comparing the amounts reported under HKFRS 15 in these financial statements with estimates of the hypothetical amounts that would have been recognised under HKAS 18 if HKAS 18 had continued to apply to 2019 instead of HKFRS 15. These tables show only those line items impacted by the adoption of HKFRS 15:

	Amounts reported in accordance with HKFRS 15 (A) \$	Hypothetical amounts under HKAS 18 (B) \$	Difference: Estimated impact of adoption of HKFRS 15 on 2019 (A)-(B) \$
<b>Line items in the statement of financial position as at 31 March 2019 impacted by the adoption of HKFRS 15:</b>			
Creditors and other payables	16,193,639	17,592,702	(1,399,063)
Contract liabilities	1,399,063	-	1,399,063
<b>Total current liabilities</b>	<b>17,592,702</b>	<b>17,592,702</b>	<b>-</b>

The significant differences arise as a result of the changes in accounting policies described above.



## 2 主要會計政策 (續)

### (d) 存貨

存貨代表購買的牙科物料和消耗品。存貨是以成本和可變現淨值兩者中的較低額入賬。

成本是以加權平均成本法計算，其中包括所有採購成本和使存貨處於當前地點和狀況的其他成本。

可變現淨值是以日常業務過程中的估計售價減去完成銷售所需的估計成本後所得的數額。

出售存貨的賬面金額會在相關收入確認的期間內被確認為支出。存貨數額撇減至可變現淨值和存貨的所有虧損，均會在出現減值或虧損的期間內確認為支出。存貨內任何減值轉回的金額會在轉回的期間內沖減並列作支出。

### (e) 應收賬款和其他應收款

應收賬款會在本院擁有無條件權利收取對價時被確認。如果在支付該對價到期前只需要經過一段時間，則獲得對價的權利是無條件的。

應收賬款採用實際利率法減去信用損失撥備後，按攤銷成本列示，具體如下：

#### (A) 自 2018 年 4 月 1 日起適用的政策

撥備損失的計算金額相等於整個週期的預期信用損失（「ECL」），即預期在應收賬款預計使用期內發生的損失。損失撥備乃根據本院過往信用損失經驗的撥備矩陣進行估算，並因應收賬款的獨有因素，就報告日期當前和預測的一般經濟狀況進行的評估作出調整。

預期信用損失在每個報告日期重新計量，任何變更均於收支中確認為減值損益。本院通過損失撥備賬目確認減值損益，並對應收賬款和其他應收款的賬面金額作出相應調整。

應收賬款或其他應收款的賬面總額在沒有實際償付的情況下予以部分或全部註銷。此安排一般適用於本院確定應收賬款債務人並無資產或收入來源，以產生足夠的現金流來償還註銷金額。

## Significant accounting policies (continued)

### **(d) Inventories**

Inventories represent dental supplies and consumables purchased. Inventories are carried at the lower of cost and net realisable value.

Cost is calculated using the weighted average cost formula and comprises all costs of purchase and other costs incurred in bringing the stocks to their present location and condition.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs necessary to make the sale.

When stocks are sold, the carrying amount of those stocks is recognised as an expense in the period in which the related income is recognised. The amount of any write down of stocks to net realisable value and all losses of stocks are recognised as an expense in the period the write down or loss occurs. The amount of any reversal of any write down of inventories is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

### **(e) Debtors and other receivables**

A receivable is recognised when the Hospital's 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 as determined below:

#### **(A) Policy applicable from 1 April 2018**

The loss allowance is measured at an amount equal to lifetime expected credit losses ("ECLs"), which are those losses that are expected to occur over the expected life of the receivables. The loss allowance is estimated using a provision matrix based on the Hospital'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.

ECLs are remeasured at each reporting date with any changes recognised as an impairment gain or loss in income and expenditure. The Hospital recognises an impairment gain or loss with a corresponding adjustment to the carrying amount of debtors and other receivables through a loss allowance account.

The gross carrying amount of a debtor or other receivable 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 Hospital 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.

## 2 主要會計政策 (續)

### (e) 應收賬款和其他應收款 (續)

#### (B) 於 2018 年 4 月 1 日前適用的政策

當有客觀減值證據時確認減值虧損，並按金融資產賬面值與估計未來現金流量之間的差額計量。當折現影響重大時，則以相關資產的原實際利率貼現。客觀的減值證據包括本院注意到的可觀察數據，涉及對本院資產的估計未來現金流量構成影響的事件，例如債務人陷入重大財務困難。

如果債務人或其他應收款的收回被認為可疑但並非完全沒有可能收回，則會使用備抵賬記錄相關的減值損失。當本院信納收回的可能性不大時，被視為無法收回的金額會直接與這些資產的賬面總額沖銷。先前已計入撥備賬但其後收回的金額會從撥備賬轉回。撥備賬的其他變動以及之前直接沖銷但其後收回的金額會在收支中確認。

### (f) 合約資產和合約負債

合約資產乃本院根據合約規定的付款條件有權無條件獲得對價前的收入 (見附註 1 (k)) 而被確認。合約資產根據附註 1 (e) 所載政策對預期信用損失進行評估，並於對價權轉變為無條件時重新分類為應收款項 (見附註 1 (e))。

倘若客戶在本院確認相關收入前支付不可退還的對價，則涉及的合約責任會被確認 (見附註 1 (k))。如果本院在確認相關收入前有權無條件收取不可退還的對價，則涉及的合約負債亦會被確認。在這種情況下，相應的應收款亦會被一併確認 (見附註 1 (e))。

對於與客戶簽訂的單一合約，不論屬淨合約資產或淨合約負債，皆會被列示。對於多份合約，不論是無關連合約的淨合約資產或淨合約負債，均不會以淨額列示。

### (g) 應付款項

應付款項初始按公允價值予以確認，其後按攤餘成本列示。除非貼現影響並不重大，否則在這種情況下，應按成本列賬。

## Significant accounting policies (continued)

### (e) *Debtors and other receivables (continued)*

#### (B) Policy applicable prior to 1 April 2018

Impairment losses were recognised when there was objective evidence of impairment and were measured as the difference between the carrying amount of the financial asset and the estimated future cash flows, discounted at the asset's original effective interest rate where the effect of discounting was material. Objective evidence of impairment included observable data that came to the attention of the Hospital about events that had an impact on the asset's estimated future cash flows such as significant financial difficulty of the debtor.

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

### (f) *Contract assets and contract liabilities*

A contract asset is recognised when the Hospital recognises revenue (see note 1(k)) before being unconditionally entitled to the consideration under the payment terms set out in the contract. Contract assets are assessed for ECL in accordance with the policy set out in note 1(e) and are reclassified to receivables when the right to the consideration has become unconditional (see note 1(e)).

A contract liability is recognised when the customer pays non-refundable consideration before the Hospital recognises the related revenue (see note 1(k)). A contract liability would also be recognised if the Hospital has an unconditional right to receive non-refundable consideration before the Hospital recognises the related revenue. In such cases, a corresponding receivable would also be recognised (see note 1(e)).

For a single contract with the customer, either a net contract asset or a net contract liability is presented. For multiple contracts, contract assets and contract liabilities of unrelated contracts are not presented on a net basis.

### (g) *Payables*

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.

## 2 主要會計政策 (續)

### (h) 現金和現金等價物

現金和現金等價物包括銀行存款和現金、存放於銀行和其他金融機構的活期存款，以及短期和高流動性的投資。這些投資可以隨時換算為已知的現金額、價值變動方面的風險不大，並在購入後三個月內到期。

### (i) 員工福利

#### 員工退休計劃

本院設有兩個經核准的職業退休福利計劃，於 2000 年 12 月 1 日前聘用的員工均享有該等計劃的福利。於 2000 年 12 月 1 日起聘用的員工則參加強制性公積金計劃。本院其中一個職業退休福利計劃為既定供款計劃，而另一個則為混合計畫，即部分成員須供款及部分成員享有既定福利。混合計劃的既定福利部分屬薪級相等於政府採用的第一標準薪級而有權在退休時獲得約滿酬金的員工。

當員工完成符合供款資格的服務，既定供款退休福利計劃和混合計劃的既定供款會確認為支出入賬。

對於混合計劃的既定福利部分，提供福利的成本是採用預期累積福利單位法予以確定，並在每個年度期末進行精算估價。重新計量，包括精算收益和虧損、對資產上限 (如適用) 作出的變動所產生的影響和計劃資產的回報 (不包括利息)，會直接反映在資產負債表中，並在其發生時於其他全面收入作借記或貸記。計入其他全面收入的重新計量會直接反映在累積虧損中，而不得重列為收入或支出。過去服務成本會在對計劃作出修訂的期間計入損益。淨利息是以期初的折現率應用於既定福利負債或資產淨額來計算。既定福利成本的分類如下：

- 服務成本 (包括當期服務成本、過去服務成本，以及縮減和結算產生的收益和虧損)；
- 利息支出或收益淨額；以及
- 重估值。

## 2 Significant accounting policies (continued)

### (h) *Cash and cash equivalents*

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

### (i) *Employee benefits*

#### Staff retirement schemes

The Hospital has two approved occupational retirement benefit schemes for the benefit of its staff who were employed before 1 December 2000. Staff who were employed since 1 December 2000 joined the mandatory provident fund scheme. One of the two approved occupational retirement benefit schemes is defined contribution and the other is a hybrid scheme, with some members on a defined contribution basis and some on a defined benefit basis. The defined benefit portion of the hybrid scheme relates to those staff remunerated on a salary scale equivalent to the Government Model Scale 1 and entitled to a terminal gratuity on retirement.

Payments to defined contribution retirement benefit scheme (including mandatory provident fund scheme and occupational retirement benefit scheme) and defined contribution portion of the hybrid scheme are recognised as an expense in surplus or deficit in line item “personnel emoluments” when employees have rendered service entitling them to the contributions.

For defined benefit portion of hybrid scheme, the cost of providing benefits is determined using the Projected Unit Credit Cost method, with actuarial valuations being carried out at the end of each annual reporting period. Remeasurement, comprising actuarial gains and losses, the effect of the changes to the asset ceiling (if applicable) and the return on plan assets (excluding interest), is reflected immediately in the statement of financial position with a charge or credit recognised in other comprehensive income in the period in which they occur. Remeasurement recognised in other comprehensive income is reflected immediately in accumulated deficits and will not be reclassified to income or expenditure. Past service cost is recognised in surplus or deficit in the period of a plan amendment. Net interest is calculated by applying the discount rate at the beginning of the period to the net defined benefit liability or asset. Defined benefit costs are categorised as follows:

- service cost (including current service cost, past service cost, as well as gains and losses on curtailments and settlements);
- net interest expense or income; and
- remeasurement.

## 2 主要會計政策 (續)

### (i) 員工福利 (續)

#### 員工退休計劃 (續)

本院已在盈餘或虧損中反映既定福利成本的首兩類，並與員工薪酬項目一致。縮減收益和虧損則當作過去服務成本入賬。

#### 短期及其他長期員工福利

於短期員工提供服務時，預期支付的福利金額是以未折現金額計算，並確認為該類別員工的福利。所有短期員工福利均被確認為支出，除非香港財務報告準則另有要求或允許將該福利金額包括在資產成本內。

應付員工福利 (如工資及薪金，年假和病假) 於扣除任何已支付金額後確認為負債。

其他長期員工福利的負債，乃按本院截至報告日期止，預期就該類別員工所提供的服務透過估計未來現金流的現值計量。服務成本、利息及重新計量引致負債賬面值的任何變動獲確認為損益，除非香港財務報告準則另有規定或允許把該面值納入資產成本中。

資產負債表內確認的退休福利承擔代表本院既定福利計劃的實際虧損或盈餘。該計算方法產生的任何盈餘僅限於從該等計劃退還的資金或是以減少對該等計劃未來供款獲得的經濟利益之現值。

### (j) 準備和或有負債

如果本院須就已發生的事件承擔法定或推定責任，因而預期會導致含有經濟效益的資源外流，在可以作出可靠的估計時，本院便會就該時間或數額不確定的其他負債計提準備。如果貨幣時間值重大，則按預計所需支出的現值計提準備。

如果含有經濟效益的資源外流的可能性較低，或是無法對有關數額作出可靠的估計，便會將該責任披露為或有負債，但資源外流的可能性極低則除外。如果本院可能負上的責任須視乎某宗或多宗未來事件是否發生才能確定是否存在，亦會披露為或有負債，但資源外流的可能性極低則除外。

## 2 Significant accounting policies (continued)

### (i) *Employee benefits (continued)*

#### Staff retirement schemes (continued)

The Hospital presents the first two components of defined benefit costs in surplus or deficit in the line item "personnel emoluments". Curtailment gains and losses are accounted for as past service costs.

#### Short-term and other long-term employee benefits

Short-term employee benefits are recognised at the undiscounted amount of the benefits expected to be paid as and when employees rendered the services. All short-term employee benefits are recognised as an expense unless another HKFRS requires or permits the inclusion of the benefit in the cost of an asset.

A liability is recognised for benefits accruing to employees (such as wages and salaries, annual leave and sick leave) after deducting any amount already paid.

Liabilities recognised in respect of other long-term employee benefits are measured at the present value of the estimated future cash outflows expected to be made by the Hospital in respect of services provided by employees up to the reporting date. Any changes in the liabilities' carrying amounts resulting from service cost, interest and remeasurements are recognised in surplus or deficit except to the extent that another HKFRS requires or permits their inclusion in the cost of an asset.

The retirement benefit obligation recognised in the statement of financial position represents the actual deficit or surplus in the Hospital's defined benefit plans. Any surplus resulting from this calculation is limited to the present value of any economic benefits available in the form of refunds from the plans or reductions in future contributions to the plans.

### (j) *Provisions and contingent liabilities*

Provisions are recognised for liabilities of uncertain timing or amount when the Hospital 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.



## 2 主要會計政策 (續)

### (k) 收入確認

在本院的正常運營過程中，收入由本院出售物品、提供服務或其他人使用本院租賃資產而確認。

當產品或服務的控制權轉移給客戶，或承租人有權使用該資產時，按照本院預期有權獲得的承諾金額確認收入，並不包括代表第三方收取的金額。扣除任何貿易折扣後的餘額獲確認為收入。

本院收入確認政策的進一步詳情如下：

- (i) 作為本院的收入，政府經常資助金須按時有系統地入賬，用以支付本院的支出。有關可折舊資產的政府資助金會被列示為資產負債表上的成本扣除項目。有關支出補貼或純為本院提供即時財務支援而收取的政府資助金，則會確認為該年度的收入。
- (ii) 診療收費於提供牙科服務時確認，並扣除任何允許折扣。
- (iii) 培訓收費於授課時確認。
- (iv) 利息收入於累計時利用實際利息法確認。

### (l) 外幣換算

年內的外幣交易按交易日的外幣匯率換算。以外幣為單位的貨幣資產與負債則按於結算日的外幣匯率換算。匯兌盈虧會在盈餘或虧損中確認。

### (m) 關聯方

(a) 如屬以下人士，即該人士或該人士的近親是本院的關聯方：

- (i) 控制或共同控制本院；
- (ii) 對本院有重大影響力；或
- (iii) 是本院或本院母公司的關鍵管理人員。

## **2 Significant accounting policies (continued)**

### **(k) Income recognition**

Income is recognised by the Hospital when it arises from the sale of goods, the provision of services or the use by others of the Hospital's assets under leases in the ordinary course of the Hospital's operations.

Income is recognised when control over a product or service is transferred to the customer, or the lessee has the right to use the asset, at the amount of promised consideration to which the Hospital is expected to be entitled, excluding those amounts collected on behalf of third parties. Income is after deduction of any trade discounts.

Further details of the Hospital's income recognition policies are as follows:

- (i) Recurrent Government subvention is recognised as income on a systematic basis over the periods for which the grants are intended to compensate. Government subvention related to depreciable assets is recognised as a deduction from the cost of the relevant assets in the statement of financial position. Government subvention that is receivable as compensation for expenses already incurred or for the purpose of giving immediate financial support to the Hospital with no future related costs is recognised as an income in the period in which it becomes receivable.
- (ii) Patient fees and charges are recognised when dental services are provided and are after deduction of any discounts allowed.
- (iii) Tuition fees are recognised when training courses are conducted.
- (iv) Interest income is recognised as it accrues using the effective interest method.

### **(l) Translation of foreign currencies**

Foreign currency transactions during the year are translated into Hong Kong dollars at the exchange rates ruling at the transaction dates. Monetary assets and liabilities denominated in foreign currencies are translated into Hong Kong dollars at the exchange rates ruling at the balance sheet date. Exchange gains and losses are recognised in surplus or deficit.

### **(m) Related parties**

- (a) A person, or a close member of that person's family, is related to the Hospital if that person:
  - (i) has control or joint control over the Hospital;
  - (ii) has significant influence over the Hospital; or
  - (iii) is a member of the key management personnel of the Hospital or the Hospital's parent.

## 2 主要會計政策 (續)

### (m) 關聯方 (續)

(b) 如符合下列任何條件，企業實體可視為本院的關聯方：

- (i) 該實體與本院隸屬同一集團 (即各母公司、附屬公司和同系附屬公司彼此間有關聯)。
- (ii) 一家實體是另一實體的聯營公司或合營企業 (或另一實體所屬集團旗下成員公司的聯營公司或合營企業)。
- (iii) 兩家實體是同一第三方的合營企業。
- (iv) 一家實體是第三方實體的合營企業，而另一實體是第三方實體的聯營公司。
- (v) 該實體是為本院或作為本院關聯方的任何實體的僱員福利而設的離職後福利計劃。
- (vi) 該實體受到上述第 (a) 項內所認定人士控制或共同控制。
- (vii) 上述第 (a)(i) 項內所認定人士對該實體有重大影響力或是該實體 (或該實體母公司) 的關鍵管理人員。
- (viii) 該實體或其所屬集團的任何成員公司向本院或本院母公司提供關鍵管理人員服務。

一名人士的近親是指與有關實體進行交易並預期可能影響該人或受該人影響的家庭成員。

## 3. 政府經常資助金

資助金收入是指經食物及衛生局批准以應付本年度經常開支的款項。

根據《香港會計準則》第 20 號「政府補助的會計處理及政府補助的披露」，與資產相關的政府補助應在財務狀況表中列示，方法是：(i) 將補助設定為遞延收入，並記錄非經常開支的支出為遞延資本基金；及在使用該資產時將其估計可使用年限，按該期間的相關折舊費用以直線法計入收益和支出 (毛額賬列示法) 或 (ii) 扣除補助以得出資產的賬面價值 (淨額賬列示法)。本院已採用淨額賬列示法。截至 2019 年 3 月 31 日止年度，可折舊資產涉及的政府資助金為 2,398,579 元 (2018 年：5,713,579 元)，已從財務狀況表中的相關資產的成本中扣除。該款項不包括在註釋 9 的年內政府非經常資助金總額之內，後者僅涉及醫院的非經常開支工程項目 (分目 85C 和 899)。

## 2 Significant accounting policies (continued)

### (m) Related parties (continued)

- (b) An entity is related to the Hospital if any of the following conditions applies:
- (i) The entity and the Hospital are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
  - (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
  - (iii) Both entities are joint ventures of the same third party.
  - (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
  - (v) The entity is a post-employment benefit plan for the benefit of employees of either the Hospital or an entity related to the Hospital.
  - (vi) The entity is controlled or jointly controlled by a person identified in (a).
  - (vii) A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
  - (viii) The entity, or any member of a group of which it is a part, provides key management personnel services to the Hospital or to the Hospital's parent.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity.

## 3. Recurrent Government subvention

Subvention income represents the amount approved by the Food and Health Bureau to meet the current year's recurrent expenditure.

Under HKAS 20, *Accounting for Government Grants and Disclosure of Government Assistance*, government grants related to assets shall be presented in statement of financial position either by (i) setting up the grant as deferred income, where the amount spent on capital expenditure shall be recorded as deferred capital funds and released and credited to the income and expenditure on a straight-line basis over the estimated useful lives of the related assets when the assets are put in use, to the extent of the related depreciation expense for that period (gross presentation method) or (ii) by deducting the grant in arriving at the carrying amount of the asset (net presentation method). The Hospital has adopted the net presentation method. During the year ended 31 March 2019, depreciable assets of \$2,398,579 (2018: \$5,713,579) is deducted from the carrying amount of relevant assets in the statement of financial position. The amount is excluded from total capital Government subvention under note 9 which concerns the Hospital's capital works projects only (under Subheads 85C and 899).

#### 4. 診療收費

本院的主要活動是為培訓牙醫和其他牙科專業人員提供設施。

收入指年內提供設施及相關服務所賺取的金額，均屬《香港財務報告準則》第15號的範圍。

	2019 \$	2018 \$
教學病人診療收費	6,160,104	7,959,841
私家病人診療收費	2,375,755	2,347,286
	<u>8,535,859</u>	<u>10,307,127</u>

#### 5. 培訓收費

	2019 \$	2018 \$
牙科工藝訓練課程	1,291,030	1,280,963
牙科衛生護理訓練課程	339,696	681,980
牙科手術助理員訓練課程	270,010	331,374
牙科治療訓練課程	78,953	78,953
	<u>1,979,689</u>	<u>2,373,270</u>

#### 6. 員工薪酬及有關費用

	2019 \$	2018 \$
薪酬	104,268,715	97,047,954
退休福利	13,679,425	13,086,775
臨時員工薪酬	7,944,785	5,443,651
津貼	2,245,958	1,749,687
	<u>128,138,883</u>	<u>117,328,067</u>

#### 4. Patient fees and charges

The principal activities of the Hospital are the provision of facilities for the training of dentists and other persons in professions supplementary to dentistry.

Income represents the amount earned in respect of the provision of facilities and related services during the year and they are all within the scope of HKFRS 15.

	2019 \$	2018 \$
Teaching patient fee	6,160,104	7,959,841
Private patient fee	2,375,755	2,347,286
	<u>8,535,859</u>	<u>10,307,127</u>

#### 5. Tuition fees

	2019 \$	2018 \$
Training of student dental technicians	1,291,030	1,280,963
Training of student dental hygienists	339,696	681,980
Training of student dental surgery assistants	270,010	331,374
Training of student dental therapists	78,953	78,953
	<u>1,979,689</u>	<u>2,373,270</u>

#### 6. Personnel emoluments

	2019 \$	2018 \$
Salaries	104,268,715	97,047,954
Retirement benefits	13,679,425	13,086,775
Wages for temporary staff	7,944,785	5,443,651
Allowances	2,245,958	1,749,687
	<u>128,138,883</u>	<u>117,328,067</u>

## 7. 其他營運支出

	2019 \$	2018 \$
牙科物料及消耗物支出	20,374,974	13,737,736
維修及保養費用	22,814,041	17,633,296
燃料及電費	7,217,004	6,987,521
租用服務及專業服務費用	12,140,014	9,753,497
差餉	1,760,000	1,682,000
行政費	1,559,102	1,226,792
保險費	1,821,602	883,967
其他支出	3,930,415	1,053,740
	<u>71,617,152</u>	<u>52,958,549</u>

## 8. 稅項

本院按稅務條例第 112 章第 88 節獲豁免繳稅。

## 9. 物業、機器及設備

	租賃物業改良工 程、傢俬、裝置 及設備 \$
<b>成本：</b>	
於 2017 年 4 月 1 日	-
添置	8,700,699
減：年內政府非經常資助金總額	(8,700,699)
	<u>-</u>
於 2018 年 3 月 31 日及 2018 年 4 月 1 日	-
添置	17,075,838
減：年內政府非經常資助金總額	(17,075,838)
	<u>-</u>
於 2019 年 3 月 31 日	<u>-</u>

截至 2019 年 3 月 31 日止年度，政府的非經常資助金總額（17,075,838 元）僅指政府資助本院的基本工程項目的費用（分目 85C 及 899）。不包括本院獲得政府就可折舊資產提供的 2,398,579 元經常性補助金（2018 年：5,713,579 元），從附註 3 的資產成本中扣除。

## 7. Other operating charges

	2019 \$	2018 \$
Specialist supplies and consumables	20,374,974	13,737,736
Repairs and maintenance	22,814,041	17,633,296
Fuel, light and power	7,217,004	6,987,521
Hire of services and professional fees	12,140,014	9,753,497
Rates	1,760,000	1,682,000
Administration	1,559,102	1,226,792
Insurance	1,821,602	883,967
Other charges	3,930,415	1,053,740
	<u>71,617,152</u>	<u>52,958,549</u>

## 8. Taxation

The Hospital is exempted from taxation under Section 88 of the Inland Revenue Ordinance (Chapter 112) of Hong Kong.

## 9. Property, plant and equipment

	<i>Leasehold improvements, furniture, fixtures and equipment</i> \$
<b>Cost:</b>	
At 1 April 2017	-
Additions	8,700,699
Less: Total capital Government subvention during the year	<u>(8,700,699)</u>
At 31 March 2018 and 1 April 2018	-
Additions	17,075,838
Less: Total capital Government subvention during the year	<u>(17,075,838)</u>
At 31 March 2019	<u>-</u>

The total capital Government subvention during the year ended 31 March 2019 (\$17,075,838) refers only to the cost of capital works projects of the Hospital funded by the Government (under Subheads 85C and 899). It excludes the recurrent Government subvention on depreciable assets of \$2,398,579 (2018: \$5,713,579) acquired by the Hospital and deductible from the cost of assets under note 3.



## 10. 退休福利計劃

### **既定供款**

本院在全面收支表中確認了 11,167,891 元 (2018 年: 11,114,472 元)，作為本會計年度於既定供款退休福利計劃(包括強制性公積金計劃及職業退休福利計劃)和混合計劃中既定供款部份的總供款。

### **既定福利**

除既定供款退休福利計劃外，本院亦設有混合計劃，讓部分成員可享既定供款及部分成員可享既定福利。混合計劃的既定福利部分只限於薪級相等於政府第一標準薪級，並已於 2000 年 12 月 1 日前受僱的員工，他們可在退休時獲得約滿酬金。

該混合既定福利計劃由在法律上獨立於本院的基金負責管理。管理局由來自私人企業及公共機構的人士、牙科專業代表、香港大學職員以及政府官員組成，並以該計劃的利益作決策。管理局負責為基金資產制定投資政策。

退休福利是以年屆六十歲退休年齡的最後月薪及服務年期計算。本院並無提供其他退休後福利。

本院的混合計劃既定福利部分潛在精算風險，例如：投資風險、利率風險和薪金風險。

投資風險： 既定福利計劃負債的現值按高質企業債券收益的折現率計算，如果計劃資產的回報低於折現率，則既定福利計劃將產生虧損。該計劃目前對股票證券及債務工具作相對平衡的投資。

由於計劃負債屬長期性質，管理局認為將部分計劃資產投資於股票證券以作基金回報槓桿的做法恰當。

利率風險： 債券利率下降將增加計劃負債；不過，計劃債務投資回報的上升將抵銷部分負債。

薪金風險： 既定福利計劃負債的現值是參考計劃成員的未來薪金作計算。因此，計劃成員加薪將加重計劃負債。

## 10. Retirement benefit schemes

### ***Defined contribution***

The total expense recognised in statement of comprehensive income and expenditure of \$11,167,891 (2018: \$11,114,472) represents contributions payable to the defined contribution schemes (including mandatory provident fund scheme and occupational retirement benefit scheme) and the defined contribution portion of the hybrid scheme by the Hospital in respect of the current accounting year.

### ***Defined benefit***

Apart from the defined contribution retirement benefit scheme, the Hospital also has a hybrid scheme, with some members on a defined contribution basis and some on a defined benefit basis. The defined benefit portion of the hybrid scheme relates to those staff employed before 1 December 2000 remunerated on a salary scale equivalent to the Government Model Scale 1 and entitled to a terminal gratuity on retirement.

The hybrid defined benefit scheme is administered by a separate fund that is legally separated from the Hospital. The Board of Governors comprises members from the private enterprise, public sector, representatives of dental profession, the staff of The University of Hong Kong and Government officers, who act in the interest of the scheme. The Board of Governors is responsible for the investment policy with regard to the assets of the fund.

The retirement benefits are calculated based on the financial monthly salary on attainment of a retirement age of 60 and number of years of services. No other post-retirement benefits are provided.

The defined benefits portion of the hybrid scheme exposes the Hospital to actuarial risks such as investment risk, interest rate risk, and salary risk.

Investment risk:      The present value of the defined benefit plan liability is calculated using a discount rate determined by reference to high quality corporate bond yields; if the return on plan asset is below this rate, it will create a plan deficit. Currently the plan has a relatively balanced investment in equity securities and debt instruments.

Due to the long-term nature of the plan liabilities, the Board of Governors considers it appropriate that a reasonable portion of the plan assets should be invested in equity securities to leverage the return generated by the fund.

Interest risk:        A decrease in the bond interest rate will increase the plan liability; however, this will be partially offset by an increase in the return on the plan's debt investments.

Salary risk:          The present value of the defined benefit plan liability is calculated by reference to the future salaries of plan participants. As such, an increase in the salary of the plan participants will increase the plan's liability.

## 10. 退休福利計劃 (續)

### 既定福利 (續)

計劃資產及既定福利承擔現值是由韜睿惠悅香港有限公司於 2018 年及 2019 年 3 月 31 日作最新估算。既定福利承擔的現值、有關本年度服務費用及過去服務費用的現值是以預期累積福利單位法來計算。

以下是用作精算估值的主要假設：

	2019 (附註)	2018
折扣率	不適用	1.0%
預計加薪幅度	不適用	2.62%
預計平均剩餘工作壽命	不適用	0.39 年

附註：於 2019 年 3 月 31 日，在計劃內並無成員。

以下為已確認於全面收入的混合計劃中既定福利部分的金額：

	2019 \$	2018 \$
本年度服務費用	(7,103)	(44,690)
淨利息收入	4,300	4,875
從供款中扣除的行政費及團體人壽保費	-	(580)
計入盈餘或虧損中既定福利成本的組成部分	(2,803)	(40,395)
既定福利資產淨額的重估：		
- 計劃資產的回報 (不包括淨利息收入的金額)	4,788	173,954
- 因財務假設變動產生的精算收益	-	17,057
- 因經驗調整產生的精算收益 / (虧損)	21,804	(22,962)
計入其他全面收入中既定福利成本的組成部分	26,592	168,049
	23,789	127,654

本年度的開支已歸納於盈餘或虧損中員工薪酬內。

退休福利資產淨值的重估已於其他全面收入中反映。

## 10. Retirement benefit schemes (continued)

### *Defined benefit (continued)*

The most recent actuarial valuations of plan assets and the present values of the defined benefit obligation were carried out at 31 March 2019 and 2018 by Willis Towers Watson in Hong Kong. The present values of the defined benefit obligation, the related current service cost and past service cost are measured using the Projected Unit Credit Cost method.

The principal assumptions used for the purposes of the actuarial valuations are as follows:

	2019 (Note)	2018
Discount rate	N/A	1.0%
Expected rate of salary increases	N/A	2.62%
Expected average remaining working lives	N/A	0.39 years

Note: As at 31 March 2019, there were no members remained in the scheme.

Amounts recognised in comprehensive income in respect of the defined benefit portion of the hybrid scheme are as follows:

	2019 \$	2018 \$
Current service cost	(7,103)	(44,690)
Net interest income	4,300	4,875
Administrative cost and group life premium deducted from contribution	-	(580)
Components of defined benefits costs recognised in surplus or deficit	(2,803)	(40,395)
Remeasurement on the net retirement benefit assets:		
- Return on plan assets (excluding amounts included in net interest income)	4,788	173,954
- Actuarial gains arising from changes in financial assumptions	-	17,057
- Actuarial gains/(losses) arising from experience adjustments	21,804	(22,962)
Components of defined benefit costs recognised in other comprehensive income	26,592	168,049
	23,789	127,654

The charge for the year has been included in personnel emoluments in surplus or deficit.

The remeasurement of the net retirement benefit assets is included in other comprehensive income.

## 10. 退休福利計劃 (續)

### 既定福利 (續)

以下負債已按本院承擔的責任包括在資產負債表中有關混合計劃的既定福利部分內：

	2019 \$	2018 \$
計劃資產的公平值	1,126,426	1,944,604
承擔的現值	-	(841,967)
以非流動資產計入資產負債表內既定福利承擔的資產淨值	<u>1,126,426</u>	<u>1,102,637</u>

以下是本年度既定福利承擔現值的流動情況：

	2019 \$	2018 \$
於 4 月 1 日	841,967	2,260,342
本年度服務費用	7,103	44,690
利息開支	3,284	9,131
已支付的實際福利	(830,550)	(1,478,101)
重估收益：		
- 因財務假設變動產生的精算收益	-	(17,057)
- 因經驗調整產生的精算(收益)/虧損	(21,804)	22,962
於 3 月 31 日	<u>-</u>	<u>841,967</u>

以下是本年度計劃資產淨值的流動情況：

	2019 \$	2018 \$
於 4 月 1 日	1,944,604	3,235,325
利息收入	7,584	14,006
從供款中扣除的行政費及團體人壽保費	-	(580)
已支付的實際福利	(830,550)	(1,478,101)
重估計劃資產回報產生的收益 (不包括計入淨利息收入的金額)	<u>4,788</u>	<u>173,954</u>
於 3 月 31 日	<u>1,126,426</u>	<u>1,944,604</u>

## 10. Retirement benefit schemes (continued)

### *Defined benefit (continued)*

The amount included in the statement of financial position arising from the Hospital's obligations in respect of the defined benefit portion of the hybrid retirement benefit scheme is as follows:

	2019 \$	2018 \$
Fair value of plan assets	1,126,426	1,944,604
Present value of the obligations	-	(841,967)
Net assets arising from defined benefit obligation recognised in the statement of financial position as non-current assets	<u>1,126,426</u>	<u>1,102,637</u>

Movements in the present value of the defined benefit obligations in the current year are as follows:

	2019 \$	2018 \$
At 1 April	841,967	2,260,342
Current service cost	7,103	44,690
Interest cost	3,284	9,131
Actual benefits paid	(830,550)	(1,478,101)
Remeasurement gains:		
- Actuarial gains arising from changes in financial assumptions	-	(17,057)
- Actuarial (gains)/losses arising from experience adjustments	(21,804)	22,962
At 31 March	<u>-</u>	<u>841,967</u>

Movements in the present value of the plan assets in the current year are as follows:

	2019 \$	2018 \$
At 1 April	1,944,604	3,235,325
Interest income	7,584	14,006
Administration cost and group life premium deducted from contribution	-	(580)
Actual benefits paid	(830,550)	(1,478,101)
Remeasurement gains of return on plan assets (excluding amounts included in net interest income)	4,788	173,954
At 31 March	<u>1,126,426</u>	<u>1,944,604</u>

## 10. 退休福利計劃 (續)

### 既定福利 (續)

以下是各類別計劃資產於報告期末之公平值：

	2019 \$	2018 \$
股票工具	56,321	641,719
債務工具	946,198	1,050,086
現金及現金等價物	123,907	252,799
	<u>1,126,426</u>	<u>1,944,604</u>

以上股票及債務工具的公平值是根據活躍市場上的價格釐定。

計劃資產的實際回報為收益 12,372 元 (2018 年：收益 187,960 元)。

計劃資產不包括本院擁有之任何物業。

在確定既定福利承擔時所使用的主要精算假設為折現率及預計加薪率。下述敏感性分析是以相應假設在報告期末發生的合理可能變動為基礎，而所有其他假設則維持不變。

- 如果折現率增加 / 減少 25 個基點，則既定福利承擔將增加 / 減少零元 (2018 年：803 元)。
- 如果預計薪金增加 / 減少 25 個基點，則既定福利承擔將增加 / 減少零元 (2018 年：2,051 元)。

由於部分假設可能具有相關性，致使一項假設未必能單獨產生變動，因此上述敏感性分析不一定能反映既定福利承擔的實際變動。

此外，在上述敏感性分析中，報告期末的既定福利承擔現值是採用預期累積福利單位法來計算，這與資產負債表中確認的既定福利承擔負債的計算方法相同。

用於擬備敏感性分析的方法和假設跟往年沒有改變。

於 2019 年 3 月 31 日的平均收益承擔期為零年 (2018 年：0.39 年)。

本院預期在下一個財政年度將無須為混合既定福利計劃作出供款。

## 10. Retirement benefit schemes (continued)

### *Defined benefit (continued)*

The fair value of the plan assets at the end of the reporting period/or each category, are as follows:

	2019 \$	2018 \$
Equity instruments	56,321	641,719
Debt instruments	946,198	1,050,086
Cash and cash equivalents	123,907	252,799
	<u>1,126,426</u>	<u>1,944,604</u>

The fair values of the above equity and debt instruments are determined based on quoted market prices in active markets.

The actual return on plan assets is a gain of \$12,372 (2018: gain of \$187,960).

The plan assets do not include any property occupied by the Hospital.

Significant actuarial assumptions for the determination of the defined benefit obligation are discount rate and expected salary increase rate. The sensitivity analyses below have been determined based on reasonably possible changes of the respective assumptions occurring at the end of the reporting period, while holding all other assumptions constant.

- If the discount rate is 25 basis points lower/higher, the defined benefit obligation would increase/decrease by Nil (2018: \$803).
- If the expected salary growth increases/decreases by 25 basis point, the defined benefit obligation would increase/decrease by Nil (2018: \$2,051).

The sensitivity analyses presented above may not be representative of the actual change in the defined benefit obligation as it is unlikely that the change in assumptions would occur in isolation of one another as some of the assumptions may be correlated.

Furthermore, in presenting the above sensitivity analyses, the present value of the defined benefit obligation has been calculated using the Projected Unit Credit Cost method at the end of the reporting period, which is the same as that applied in calculating the defined benefit obligation liability recognised in the statement of financial position.

There is no change in the methods and assumptions used in preparing the sensitivity analyses from prior years.

The average duration of the benefit obligation at 31 March 2019 is Nil (2018: 0.39 years).

The Hospital does not expect to make a contribution to the hybrid defined benefit plan during next financial year.



## 11. 應收賬款、按金及預付款項

	2019 \$	2018 \$
應收賬款	124,639	204,642
其他應收賬款、按金及預付款項	2,362,334	1,344,637
	<u>2,486,973</u>	<u>1,549,279</u>

本院容許客戶的信貸期平均為 14 天 (2018 年：14 天)。本院並無就該等結餘持有任何抵押品。該等應收賬款及其他應收賬款的平均賬齡為 69 天 (2018 年：81 天)

## 12. 現金及銀行結餘

### 現金及銀行結餘包含：

	2019 \$	2018 \$
現金及銀行存款	8,421,864	12,261,100
定期存款	17,059,985	4,060,000
於財務狀況表所示的現金及銀行結餘	25,481,849	16,321,100
減：原定 3 個月以上到期的定期存款	(60,000)	(60,000)
於現金流量表所示的現金及現金等價物	<u>25,421,849</u>	<u>16,261,100</u>

為數 17,059,985 元 (2018 年：4,060,000 元) 定期存款的固定利率為每年 0.35% 至 1.50% (2018 年：0.05% 至 1.08%)。

## 13 應付賬款、其他應付款和合約負債

	附註	2019 年 3 月 31 日 \$	2018 年 4 月 1 日 (i) \$	2018 年 3 月 31 日 (i) \$
應付賬款		13,672,987	12,965,055	12,965,055
應計費用和預付收款		2,520,652	2,189,140	3,852,372
合約負債	(ii)	1,399,063	1,663,232	-
		<u>17,592,702</u>	<u>16,817,427</u>	<u>16,817,427</u>

附註：

- (i) 本院已採用累積影響法初步應用《香港財務報告準則》第 15 號，並於 2018 年 4 月 1 日調整期初結餘。比較資料尚未重列。
- (ii) 採用《香港財務報告準則》第 15 號後，該等金額已從應計費用重新分類為合約負債。

## 11. Debtors, deposits and prepayments

	2019 \$	2018 \$
Debtors	124,639	204,642
Other debtors, deposits and prepayments	2,362,334	1,344,637
	<u>2,486,973</u>	<u>1,549,279</u>

The Hospital allows an average credit period of 14 days (2018: 14 days) to its customers. The Hospital does not hold any collateral over these balances. The average age of these debtors and other debtors is 69 days (2018: 81 days).

## 12. Cash and bank balances

*Cash and bank balances comprise:*

	2019 \$	2018 \$
Cash in hand and at bank and in hand	8,421,864	12,261,100
Time deposits	17,059,985	4,060,000
Cash and bank balances in the statement of financial position	25,481,849	16,321,100
Less: Time deposits with original maturity over three months	(60,000)	(60,000)
Cash and cash equivalents in the cash flow statement	<u>25,421,849</u>	<u>16,261,100</u>

The fixed deposits of \$17,059,985 (2018: \$4,060,000) carry fixed interest rate ranging from 0.35% to 1.50% (2018: 0.05% to 1.08%) per annum.

## 13 Creditors, other payables and contract liabilities

	Note	31 March 2019 \$	1 April 2018 (i) \$	31 March 2018 (i) \$
Creditors		13,672,987	12,965,055	12,965,055
Accrued charges and receipts in advance		2,520,652	2,189,140	3,852,372
Contract liabilities	(ii)	1,399,063	1,663,232	-
		<u>17,592,702</u>	<u>16,817,427</u>	<u>16,817,427</u>

### 13 應付賬款、其他應付款和合約負債 (續)

合約負債變動

	2019 年 \$
於 4 月 1 日	1,663,232
合約負債減少淨值	(264,169)
於 3 月 31 日	<u>1,399,063</u>

### 14. 應歸還政府款項

應歸還政府款項是指應歸還政府的盈餘，該款項是無抵押、免息、及可被要求即時償還的。

以下是應歸還政府款項流動情況：

	2019 \$	2018 \$
於 4 月 1 日	1,052,954	50,224
年度歸還款項	(1,052,954)	-
年度全面收入 / (支出) 總額	10,006,726	(569,014)
退休福利資產增加	(23,789)	(127,654)
累積年假減少	(330,867)	(181,439)
存貨減少 / (增加)	55,779	(4,069)
累積員工約滿酬金增加	<u>668,273</u>	<u>1,884,906</u>
累積盈餘增加	10,376,122	1,052,954
於 3 月 31 日		
應歸還政府款項	-	1,052,954
資助金儲備	<u>10,376,122</u>	<u>-</u>

自 2018 年 4 月 1 日起生效的《行政安排備忘錄》，資助金儲備不得在任何時候超過本財政年度年度經常性資助金的 15%。截至 2019 年 3 月 31 日的年度內，累積盈餘為 10,376,122 元，佔政府經常性資助金總額的 5.2%，其中包括 196,799,421 元（第 4 頁的全面收支表）和可折舊資產的 2,398,579 元政府資助金（附註 3 和 9（基於淨額賬列示法））。根據《行政安排備忘錄》，如果資助金儲備的餘額超過允許的上限（15%），則超出部分應在本財政年度退還給政府，或從下一年的政府資助金中扣除。

### 13 Creditors, other payables and contract liabilities (continued)

Notes:

- (i) The Hospital has initially applied HKFRS 15 using the cumulative effect method and adjusted the opening balance at 1 April 2018. Comparative information has not been restated.
- (ii) Upon the adoption of HKFRS 15, these amounts were reclassified from receipts in advance to contract liabilities.

Movements in contract liabilities	2019 \$
Balance at 1 April 2018	1,663,232
Net decrease in contract liabilities	(264,169)
Balance at 31 March 2019	<u>1,399,063</u>

### 14. Amount repayable to the Government

Amount repayable to the Government represents the surplus repayable to the Government, which is unsecured, interest-free and is repayable on demand.

Movements in amount repayable to the Government are as follows:

	2019 \$	2018 \$
At 1 April	1,052,954	50,224
Amount settled during the year	(1,052,954)	-
Total comprehensive income/(expense) for the year	10,006,726	(569,014)
Increase in retirement benefit assets	(23,789)	(127,654)
Decrease in accrued annual leave	(330,867)	(181,439)
Decrease/(increase) in inventories	55,779	(4,069)
Increase in accrued gratuities	668,273	1,884,906
Increase in accumulated surplus	10,376,122	1,052,954
At 31 March		
Amount repayable to the Government	-	1,052,954
Reserve from subvention	<u>10,376,122</u>	<u>-</u>

With the implementation of the MAA since 1 April 2018, reserve from subvention shall not, at any one point in time, exceed 15% of the annual recurrent subvention in the current financial year. During the year ended 31 March 2019, the accumulated surplus of \$10,376,122 amounts to 5.2% of total recurrent Government subvention, including \$196,799,421 (page 4 of the Statement of Comprehensive Income and Expenditure) and \$2,398,579 of depreciable assets deductible from carrying amount of assets (notes 3 and 9 based on net presentation method). In line with the MAA, should the balance of the reserve from subvention exceed the ceiling allowed (15%), the excess amount shall be returned to the Government in the current financial year or deducted from the following year's Government subvention.

## 15 財務風險管理和金融工具公允價值

本院須在正常業務過程中承受信貸、流動資金、貨幣和利率風險。這些風險受到本院以下描述的財務管理政策和做法的限制。

### (a) 信貸風險

信貸風險是指因交易對手違反合約義務導致本院承受財務損失的風險。本院的信貸風險主要來自應收賬款及其他應收款項，以及現金及銀行結餘。

本院因現金和銀行結餘而產生的信貸風險是有限的，因為交易對手屬信譽良好的金融機構，本院對任何單一金融機構的風險有限，因而認為信貸風險較低兼且預期的信貸損失並不重大。

就應收賬款和其他應收款而言，本院設有監察程序，以確保採取跟進行動收回逾期債項。此外，管理層會於報告期末檢討每筆個別應收賬款的可收回金額，以確保就不可收回金額作出足夠減值虧損，並認為應收賬款及其他應收款項的信貸風險較低，兼且預期的信貸虧損並不重大。就此而言，管理層認為本院的信貸風險顯著降低。

### (b) 流動資金風險

本院累計盈餘為 2,544,939 元 (2018 年：虧損 7,461,787 元)。本院屬政府補助機構，並由政府提供補助作為營運經費。因此，管理層認為資金的流動風險不大。

本院會按要求歸還金融負債。

### (c) 貨幣風險

本院以港元（「港元」）收取所有收入，並以港元支付經常開支及非經常開支。管理層認為本院的外匯風險程度並不嚴重，歸究於本院的大部分交易均以本院的功能貨幣港元作結算。

本院目前並無外幣對沖政策。然而，管理層會監察外匯風險，並會在有需要時考慮對沖重大的外幣風險。

### (d) 利率風險

本院的公允價值利率風險主要與銀行存款的固定利率有關。

因應現行市場利率列賬的浮息銀行存款利率變動的影響，本院亦會面對現金流量的利率風險。本院目前並無利率對沖政策。然而，管理層會監察利率的風險，並會在有需要時考慮對沖具影響性的利率風險。管理層認為本院對利率的敏感度實在微不足道。

## **15 Financial risk management and fair values of financial instruments**

Exposure to credit, liquidity, currency and interest rate risks arises in the normal course of the Hospital's business. These risks are limited by the Hospital's financial management policies and practices described below.

### **(a) Credit risk**

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in a financial loss to the Hospital. The Hospital's credit risk is primarily attributable to debtors and other receivables and cash and bank balances.

The Hospital's exposure to credit risk arising from cash and bank balances is limited because the counterparties are reputable financial institutions and the Hospital has limited exposure to any single financial institution, for which the Hospital considers to have low credit risk and the expected credit loss is immaterial.

In respect of debtors and other receivables, the Hospital has monitoring procedures to ensure that follow-up action is taken to recover overdue debts. In addition, management reviews the recoverable amount of each individual debtor at the end of the reporting period to ensure that adequate impairment losses are made for irrecoverable amounts and considered the credit risks of debtors and other receivables are low and the expected credit loss is immaterial. In this regard, management considers that the Hospital's credit risk is significantly reduced.

### **(b) Liquidity risk**

The Hospital had accumulated surplus of \$2,544,939 (2018: deficit of \$7,461,787). The Hospital is a subvented organisation of the Government and the Government will provide subsidies to the Hospital to assist towards the running of the Hospital. In view of this, management considers the liquidity risk is insignificant.

The Hospital's financial liabilities are repayable on demand.

### **(c) Currency risk**

The Hospital collects all of its income in Hong Kong dollars ("HK\$") and incurs most of the recurrent expenditures as well as capital expenditures in HK\$. Management considers that the Hospital's exposure to foreign currency exchange risk is insignificant as the majority of the Hospital's transactions are denominated in HK\$, the functional currency of the Hospital.

The Hospital currently does not have a foreign currency hedging policy. However, management monitors foreign exchange exposure and will consider hedging significant foreign currency exposure should the need arise.

## 15 財務風險管理和金融工具公允價值 (續)

### (e) 公允價值

所有金融工具的賬面價值與 2019 年和 2018 年 3 月 31 日的公允價值並無重大差異。

## 16 主要非現金交易

於本年度，約 1,710 萬港元 (2018 年：870 萬港元) 的非經常開支由政府代本院直接向供應商支付。

## 17 與關聯方的交易

本院與各政府部門、相關機構或政府控制的機構所進行的交易均界定為「與關聯方的交易」。本年度的主要與關聯方的交易包括已呈列於財務報表相關附註的政府經常及非經常資助金，以及向香港生產力促進局和機電工程營運基金所支付的顧問、維修保養及向本院出售設備的費用，詳情如下：

	2019 \$	2018 \$
經機電工程營運基金添置的設備	10,268,600	2,276,000
已向機電工程營運基金支付或應付的維修保養費用	<u>9,481,726</u>	<u>9,517,285</u>

此外，本院佔用的土地及樓宇均屬政府產業。本院並無向政府繳付任何租金，以使用該土地及樓宇。

於 2019 年 3 月 31 日，應歸還政府款項為零元 (2018 年：1,052,954 元)。

## 15 Financial risk management and fair values of financial instruments (continued)

### (d) Interest rate risk

The Hospital's fair value interest rate risk relates primarily to fixed-rate bank deposits.

The Hospital is also exposed to cash flow interest rate risk through the impact of rate changes on its floating-rate bank deposits carrying at prevailing market rate. The Hospital currently does not have an interest rate hedging policy. However, management monitors interest rate risk exposure and will consider hedging significant interest rate risk exposure should the need arise. Management considers that the Hospital's sensitivity to interest rates is insignificant.

### (e) Fair values

All financial instruments are carried at amounts not materially different from their fair values as at 31 March 2019 and 2018.

## 16. Major non-cash transactions

During the year, capital expenditure of approximately \$17.1 million (2018: \$8.7 million) was paid by the Government directly in the form of Government capital subvention to the suppliers on behalf of the Hospital.

## 17. Related party transactions

For the purpose of these financial statements, transactions between the Hospital and Government departments, agencies or Government controlled entities are considered to be related party transactions. Significant related party transactions during the year principally included annual recurrent and capital subventions received from the Government as disclosed in respective notes to the financial statements and amounts paid to Hong Kong Productivity Council, and Electrical and Mechanical Services Trading Fund for providing various consultancy and maintenance services and sales of equipment to the Hospital as follows:

	2019 \$	2018 \$
Acquisition of equipment via Electrical and Mechanical Services Trading Fund	10,268,600	2,276,000
Maintenance services fee and sundry expense paid or payable to Electrical and Mechanical Services Trading Fund	<u>9,481,726</u>	<u>9,517,285</u>

In addition, the land and buildings used by the Hospital are the property of the Government. The Hospital does not pay any rent to the Government for the use of land and buildings.

At 31 March 2019, amount repayable to the Government amounted to Nil (2018: \$1,052,954).



## 17. 與關聯方的交易 (續)

### 主要管理人員的補償

本年度主要管理人員的薪酬及福利表列如下：

	2019 \$	2018 \$
薪酬及短期員工福利	2,431,352	1,737,600
退休福利計劃供款	21,000	18,000
	<u>2,452,352</u>	<u>1,755,600</u>

## 18 比較數字

隨著政府與本院的《行政安排備忘錄》於 2018 年 4 月 1 日生效，本院重新評估有關可折舊資產涉及政府資助的會計政策。本院指出，截至 2018 年 3 月 31 日止年度的全面收支表中，經常性的政府資助金和其他經營費用以總額 5,713,579 元呈報。由於這不會對截至 2018 年 3 月 31 日止年度的虧損和全面收入總額產生任何淨影響，因此，2019 年的比較數字已重新分類，以符合本年度的呈列方式。

## 19 已頒布但尚未在截至 2019 年 3 月 31 日止年度生效的修訂、新準則和詮釋可能帶來的影響

截至本財務報表刊發日，香港會計師公會已頒布數項在截至 2019 年 3 月 31 日止年度尚未生效，並且沒有在本財務報表被採用的修訂、新準則和詮釋。這些準則變化包括下列可能與本院有關的項目，表列如下：

	在以下日期或 之後開始的 會計期間生效
《香港財務報告準則》第 16 號「租賃」	2019 年 4 月 1 日
《香港財務報告準則》的年度改進 (2015 至 2017 年度周期)	2019 年 4 月 1 日

本院正在評估這些修訂、新準則和詮釋在初始應用期間的影響。到目前為止，本院得出結論是它們不大可能對本院的財務報表產生重大影響。雖然評估已大致完成，但初始採用新準則的實際影響可能有所不同，迄今完成的評估是基於本院目前可獲得的信息，進一步影響可能有待此等準則於截至 2020 年 3 月 31 日止年度的財務報表上應用前才被確認。

## 17. Related party transactions (continued)

### Compensation of key management personnel

The remuneration of members of key management during the year is as follows:

	2019 \$	2018 \$
Salaries and other short-term employee benefits	2,431,352	1,737,600
Contribution to retirement benefit schemes	21,000	18,000
	<u>2,452,352</u>	<u>1,755,600</u>

## 18 Comparative figures

With the implementation of Memorandum of Administrative Arrangements between the Government and the Hospital effective from 1 April 2018, the Hospital re-assessed the accounting policy over Government subvention related to depreciable assets. The Hospital noted that recurrent Government subvention and other operating charges of \$5,713,579 had been presented in gross on the statement of comprehensive income and expenditure for the year ended 31 March 2018. Given there would not be any net impact to the deficit and total comprehensive income for the year ended 31 March 2018, comparative figures for 2019 have been reclassified to conform to current year's presentation.

## 19 Possible impact of amendments, new standards and interpretations issued but not yet effective for the year ended 31 March 2019

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments, new standards and interpretations which are not yet effective for the year ended 31 March 2019 and which have not been adopted in these financial statements. These include the following which may be relevant to the Hospital.

	<i>Effective for accounting periods beginning on or after</i>
HKFRS 16, <i>Leases</i>	1 April 2019
Annual Improvements to HKFRSs 2015 - 2017 cycle	1 April 2019

The Hospital is in the process of making an assessment of what the impact of these amendments, new standards and interpretations is expected to be in the period of initial application. So far it has concluded the adoption of them is unlikely to have a significant impact on the Hospital's financial statements. While the assessment has been substantially completed, the actual impact upon the initial adoption of the standards may differ as the assessment completed to date is based on the information currently available to the Hospital, and further impacts may be identified before the standard is initially applied in the Hospital's financial statements for the year ending 31 March 2020.