



菲臘牙科醫院

The Prince Philip Dental Hospital

# 管理局年報

ANNUAL REPORT

THE BOARD OF GOVERNORS

2023 - 24





## 目錄

### CONTENTS

	頁數 <u>Page</u>
本院使命 Mission Statement	2
管理局之活動報告 Report on the Activities by the Board of Governors	4
附頁甲 — 管理局 Appendix A — Board of Governors	24
附頁乙 — 編制及財務委員會 Appendix B — Establishment and Finance Committee	27
附頁丙 — 策劃委員會 Appendix C — Planning Group	29
附頁丁 — 口腔診斷診室運作及空間運用工作小組 Appendix D — Working Group on the Operation of Oral Diagnosis Clinic and Space Utilization	31
附頁戊 — 獨立核數師報告和經審核之財務報表 Appendix E — Independent Auditor's Report and Audited Financial Statements	33

# 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) 支援高質素研究及提供設施，以推動本港的牙科持續教育；
- (3) 充分利用現有資源建設良好工作環境，以吸引及給員工動力在口腔衛生護理界充分發揮潛能；
- (4) 與社區攜手合作，提升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，為社會上有特別需要的人士提供服務；並與中國內地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 (the Faculty) 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 support high quality research and provide 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**

## **2023 年 4 月 1 日至 2024 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. 本院的管治架構包括「管理局」, 「編制及財務委員會」及「策劃委員會」, 為本院提供策略指導, 指引及負責執行性的事宜。

#### **管治架構**

##### **菲臘牙科醫院管理局 (下稱「管理局」)**

3. 管理局由王桂壠先生, SBS, JP 擔任主席, 共有 15 名成員。管理局的成員名單詳見附頁甲。

4. 管理局一般每三個月舉行一次會議, 除正式會議外, 其他主要事項會以書面傳閱方式處理。於 2023-24 年度期間, 管理局共召開了三次會議, 並就一系列主要事項向本院作出指導, 當中包括通過成立工作小組以制定在本院設立口腔診斷診室的營運模式以及充份運用院方可使用的空間、人員和其他資源, 以配合增加本院培訓的需求。此外, 管理局亦批准醫院從於 2022 年和 2023 年度的資源分配工作申請中獲得的資金增設職位, 並確認口腔診斷診室的營運進度報告, 及備悉 2023-24 年修訂預算和 2024 -25 年預算草案。

**THE PRINCE PHILIP DENTAL HOSPITAL**  
**REPORT ON THE ACTIVITIES BY THE BOARD OF GOVERNORS**  
**for the Year of 1 April 2023 to 31 March 2024**

**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. The governance structure of the Hospital comprising the Board and the Establishment and Finance Committee (“the EFC”), the Planning Group (“PG”) to provide policy directions, guidance and implement operational matters of the Hospital.

**GOVERNANCE STRUCTURE**

**Board of Governors (“the Board”)**

3. The Board under the chairmanship of Mr Huen WONG, SBS, JP comprises 15 members. The membership of the Board is at **Appendix A**.

4. In general, the Board meets formally every three months and handles essential matters via circulation between these meetings. In 2023-24, the Board held three meetings. It considered an array of key matters in steering the Hospital including the setting up of a Working Group on the Hospital strategic development on the formulation of the operation plan for the Oral Diagnosis Clinic (“ODC”) in the Hospital and the optimization of the usage of the Hospital space, staff and other resources to meet the demand for greater training capacity, approving the creation of posts with funding secured in 2022 and 2023 Resource Allocation Exercise (“RAE”), and endorsing the Progress Report of the ODC in the Hospital, noting the Revised Estimates for 2023-24 and Draft Estimates for 2024-25.

## **編制及財務委員會**

5. 管理局轄下設編制及財務委員會，賦予職能包括批准院方員工的任命、晉升和終止僱用，並監督財務和人力資源的有效使用，及批准醫院透過招標程序進行採購及處理其他行政相關的事宜。
6. 編制及財務委員會在 2023-24 年度共召開了四次會議，除正式會議外，其他主要事項會以書面傳閱方式處理。委員會在此期間審議的財務、人力資源和行政事宜包括委任課程導師(牙科衛生護理)、課程主任(牙科手術助理)、牙科手術助理員主管及兼職牙科醫生。此外，委員會確認私家病人診療季度進度報告、資本項目季度進度報告，並批准醫院推行人力資源管理系統的優化項目。
7. 編制及財務委員會的主席由劉建均牙科醫生擔任，委員會的成員名單載於**附頁乙**。

## **策劃委員會**

8. 策劃委員會負責一系列事務，包括制定各學科的主要臨床和教學活動，及考慮醫院各單位、部門和診室在年度規劃工作中所提交的資助申請。策劃委員會的成員名單有所改動，於 2023-24 年度沒有舉行會議。
9. 策劃委員會由院方院長姚嘉榕教授擔任主席，其成員名單載於**附頁丙**。

## **口腔診斷診室運作及空間運用工作小組（下稱「工作小組」）**

10. 工作小組是管理局在 2023 年 12 月 12 日會議上的督導下成立，其職能包括為口腔診斷診室制定運作建議，並研究如何充分利用院方的空間，以配合香港大學牙科學士本科生、各項牙科輔助專業學生的培訓課程及其他需求。
11. 工作小組於 2024 年 1 月 18 日舉行了第一次會議，審議了口腔診斷診室自 2023 年 5 月推出先導計劃以來的運作、急診病例的患者治療及病人招募等事項。工作小組亦得悉香港大學正在努力物色合適的空間，以便搬遷位於院內的中央研究實驗室，以騰出空間，及需要啟動牙科圖書館的翻新工程。
12. 工作小組由院方院長姚嘉榕教授擔任主席。工作小組的成員名單詳見**附頁丁**。



### **The Establishment and Finance Committee (“EFC”)**

5. The EFC is formed under the Board and it is to approve the appointment, promotion and termination of Hospital’s staff in accordance with the delegated authority and monitor the effective use of financial and manpower resources, and approve procurement through tendering procedures and other administration-related matters.

6. The EFC held four meetings in 2023-24 and handled essential matters via circulation between these meetings. The financial, human resources and administrative matters considered by the Committee during the period included appointment of instructors of Dental Hygiene, Tutor in Dental Surgery Assisting, Co-ordinator (Dental Surgery Assisting) and part-time Hospital Dental Officers (“HDO”), endorsed Quarterly Reports on Private Patient Treatment, Quarterly Progress Reports on Capital Projects and approved the enhancement of the provision of Human Resources Management System.

7. The EFC was chaired by Dr Kenny LAU and the membership of the EFC is at **Appendix B**.

### **Planning Group**

8. The Planning Group is responsible for a range of matters including setting out the key clinical and teaching activities to be conducted by the various disciplines and considering the funding requests in the annual planning exercise from divisions, sections and clinics of the Hospital. The Planning Group underwent changes of membership and no meeting was held in 2023-24.

9. The Planning Group was under the chairmanship of Professor Cynthia YIU, Director. The membership of the Planning Group is at **Appendix C**.

### **Working Group on the Operation of Oral Diagnosis Clinic and Space Utilization of The Prince Philip Dental Hospital (“the WG”)**

10. Under the Board’s directive at its meeting on 12 December 2023, the WG was set up to draw up operational proposals for the ODC and look into ways for space utilization of the Hospital in order to meet the training capacity for both students of Bachelor of Dental Surgery (“BDS”) and the various para-dental training courses and other space requirements.

11. The WG hold its first meeting on 18 January 2024 and deliberated the operation of the ODC since the launch of its pilot scheme in May 2023, the patient treatment on emergency cases, patient recruitment etc. On space utilization, the WG noted the continued efforts of the University of Hong Kong in identifying suitable space for the relocation of the Faculty’s Central Research Laboratories to free up spaces and the need to kick start the renovation of the Dental Library.

12. The WG was under the chairmanship of Professor Cynthia YIU. The membership of the WG is at **Appendix D**.

## 在本院進行的培訓活動

### (I) 由學院舉辦之課程

13. 69 名畢業生於 2023 年 12 月成功獲取了牙醫學士學位。在報告年度中有 25 名研究生獲頒下列學位：

<u>學位</u> <sup>#</sup>	<u>人數</u>
哲學碩士研究學位	1
哲學博士研究學位	24

<sup>#</sup> 不包括學院轄下先進牙醫學研究所 - 牙醫專科診所（下稱「牙醫專科診所」）面授碩士課程畢業生。  
該等課程自 2020 年 10 月起已停止於本院進行授課。

14. 在 2024 年 3 月 31 日，牙醫本科學生有 486 人，其學生人數分佈為：

<u>年級</u>	<u>人數</u>
一年級	90
二年級	89
三年級	80
四年級	78
五年級	76
六年級	73

此外，還有 160 位研究生攻讀下列學位課程：

<u>課程</u>	<u>人數</u>
哲學碩士研究學位	17
哲學博士研究學位	143

## **Training Activities in the Hospital**

### **(I) Conducted by the Faculty of Dentistry**

13. In December 2023, Bachelor of Dental Surgery (“BDS”) degrees were conferred on 69 graduates who had successfully completed their course of study. Meanwhile, 25 postgraduate students obtained their second degrees as follows:

<u>Degree *</u>	<u>Student Number</u>
Master of Philosophy	1
Doctor of Philosophy	24

\* Excluding graduates of the taught postgraduate programmes organised by the Faculty's Institute for Advanced Dentistry - Multi-Specialty Clinic which ceased to be conducted in PPDH from October 2020.

14. As at 31 March 2024, 486 undergraduates were under training for Bachelor Degree of Dental Surgery and the student distribution was:

<u>Year</u>	<u>Student Number</u>
First Year	90
Second Year	89
Third Year	80
Fourth Year	78
Fifth Year	76
Sixth Year	73

In addition, 160 postgraduate students were studying the following degree courses:

<u>Course</u>	<u>Student Number</u>
Master of Philosophy	17
Doctor of Philosophy	143

15. 過去三屆財政年度 2021-22 至 2023-2024 牙科醫院的學生人數如下:

學生	2021-22	2022-23	2023-24
牙醫學院本科生	452	466	486
牙醫學院研究生*	100	119	160
* 不包括學院轄下牙醫專科診所面授碩士課程畢業生。該等課程自 2020 年 10 月起已停止於本院進行授課。			

16. 過去三屆財政年度 2021-22 至 2023-2024 牙科醫院的畢業人數如下:

學生	2021-22	2022-23	2023-24
牙醫學院本科生	53	75	69
牙醫學院研究生*	13	19	25
* 不包括學院轄下牙醫專科診所面授碩士課程畢業生。該等課程自 2020 年 10 月起已停止於本院進行授課。			

15. Number of Students of the Faculty during the past three financial years 2021-2022 to 2023-2024 as follows:

<b>Students</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Undergraduates of Faculty of Dentistry	452	466	486
Postgraduates of Faculty of Dentistry*	100	119	160
* Excluding graduates of the taught postgraduate programmes organised by the Faculty's Institute for Advanced Dentistry - Multi-Specialty Clinic which ceased to be conducted in PPDH from October 2020.			

16. Number of Students graduated during the past three financial years 2021-22 to 2023-24 as follows:

<b>Students</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Undergraduates of Faculty of Dentistry	53	75	69
Postgraduates of Faculty of Dentistry*	13	19	25
* Excluding graduates of the taught postgraduate programmes organised by the Faculty's Institute for Advanced Dentistry - Multi-Specialty Clinic which ceased to be conducted in PPDH from October 2020.			

## (II) 由本院舉辦的課程

### 牙科手術助理員文憑

17. 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，該課程的資歷名銜已更改為「牙科手術助理員文憑」。於2023年底，共有26名修畢全日制的學員獲頒授相關文憑。在2024年3月31日，有30位全日制學員正在修讀為期一年的課程。

### 牙齒衛生護理高級文憑

18. 自2002年9月起，本院在香港大學專業進修學院及學院支持下舉辦兩年全日制的「牙齒衛生護理高級文憑課程」。於2023年底，共有26名完成培訓的學員獲頒發有關高級文憑。在2024年3月31日，各有34名學員分別修讀第一及第二學年課程。

### 牙科治療高等文憑課程

19. 此外，本院亦由2016年6月起在香港大學專業進修學院及學院協助下舉辦一年全日制的「牙科治療高等文憑課程」。於2023年底，共有10名學員修畢課程並獲頒授相關高等文憑。在2024年3月31日，則有16名學員修讀該課程。

### 牙科工藝高等文憑

20. 本院自1993年起舉辦了兩年全日制之牙科工藝課程。由2015/16學年開始，該課程的資歷名銜已更改為「牙科工藝高等文憑」。於2023年底，共有15名修畢兩年制課程的學員獲頒授有關資歷。在2024年3月31日，各有14名及18名學員分別修讀第一及第二學年的課程。

### 其他課程

21. 除上述四個學歷頒授課程外，本院亦以試點形式於2023年5至6月期間為應屆中學畢業生或其他有興趣轉職人士舉辦牙科手術助理員的暑期課程，希望提起他們投身牙科手術助理員行業的興趣。共有23名學員完成暑期課程及獲頒出席證書。

(II) Courses Conducted by the Hospital

Diploma in Dental Surgery Assisting

17. The one-year full-time or two-year part-time day release course in Dental Surgery Assisting has been conducted with the support of the Faculty since 1982. Starting from the 2015/16 Academic Year, the title of the award has been changed to “Diploma in Dental Surgery Assisting”. At the year end of 2023, 26 full-time students graduated with the award of the Diploma in Dental Surgery Assisting. As at 31 March 2024, there were 30 full-time students attending the training of the one-year Diploma course.

Higher Diploma in Dental Hygiene

18. The two-year full-time course of Higher Diploma in Dental Hygiene has been conducted by the Hospital with the support of The University of Hong Kong (HKU) School of Professional and Continuing Education (SPACE) and the Faculty since September 2002. At the year end of 2023, 26 students who completed the two-year study were awarded the qualification. As at 31 March 2024, 34 Student Dental Hygienists were under training in the first and second years of study respectively.

Advanced Diploma in Dental Therapy

19. The Hospital has also been collaborating with The HKU SPACE and the Faculty to conduct a one-year full-time Advanced Diploma Course in Dental Therapy since June 2016. At the year end of 2023, there were a total of 10 students who completed the course and were awarded the concerned Advanced Diploma. As at 31 March 2023, 16 students were studying in the course.

Advanced Diploma in Dental Technology

20. The Hospital conducted the two-year full-time course in Dental Technology since 1993. Starting from the Academic Year 2015/16, the title of the award has been changed to “Advanced Diploma in Dental Technology”. At the year end of 2023, 15 students graduated from the two-year training course with the award of the qualification. As at 31 March 2024, there were 14 and 18 Student Dental Technicians pursuing the first and second years of study respectively.

Other Course

21. Other than the four award-bearing courses above, the Hospital also conducted a summer course in Dental Surgery Assisting from May to June 2023 on a trial basis for fresh secondary school graduates and those considering career change to enlighten their interests in pursuing a career in the Dental Surgery Assisting profession. A total of 23 students completed the summer course and were awarded the attendance certificates.

22. 過去三屆財政年度 2021-22 至 2023-24 醫院舉辦的四個學歷頒授課程的學生人數如下:

學生	2021-22	2022-23	2023-24
牙科手術助理學員			
- 一年全日制	25	37	30
- 兩年日間兼讀制*	-	-	-
牙齒衛生學員	67	63	68
牙科技術學員	25	33	32
牙科治療學員	12	10	16

\* 申請報讀兩年日間兼讀制課程人數不足夠開辦課程。

23. 過去三屆財政年度 2021-22 至 2023-24 醫院舉辦的四個學歷頒授課程畢業的學生人數如下:

學生	2021-22	2022-23	2023-24
牙科手術助理學員			
- 一年全日制	16	19	26
- 兩年日間兼讀制*	-	-	-
牙齒衛生學員	27	28	26
牙科技術學員	13	9	15
牙科治療學員	9	12	10

\* 申請報讀兩年日間兼讀制課程人數不足夠開辦課程。



22. Number of students for the four award learning courses during the past three financial years 2021-22 to 2023-24 as follows :

<b>Students</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Student Dental Surgery Assistants			
- One-year Full-time	25	37	30
- Two-year Part-time*	-	-	-
Student Dental Hygienists	67	63	68
Student Dental Technicians	25	33	32
Student Dental Therapists	12	10	16

\* The applications for the two-year part-time course were too modest to form a class.

23. Number of students graduated from the four award learning courses during the past three financial years 2021-22 and 2023-24 as follows:

<b>Students</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
Student Dental Surgery Assistants			
- One-year Full-time	16	19	26
- Two-year Part-time	-	-	-
Student Dental Hygienists	27	28	26
Student Dental Technicians	13	9	15
Student Dental Therapists	9	12	10

\* The applications for the two-year part-time course were too modest to form a class.

## 年度回顧

### 口腔診斷診室

24. 為配合香港大學牙醫學士課程臨牀訓練的需要，將為患有急性牙科問題的患者提供治療納入為本科課程的一部分，本院設立了口腔診斷診室，主要目的是為牙醫學院本科學生提供處理不同的急性牙科問題的機會。同時，該診室亦為學院及本院的訓練課程提供教學病人。口腔診斷診室的先導計劃於 2023 年 5 月啟動，設在本院一樓，利用以往提供初診及收症處服務的設施，通過學院本科六年級學生課程向現有教學病人的急性牙科問題提供治療。

25. 透過與學院的持續努力審視，及在管理局、編制和財務委員會以及相關工作小組所指導及提供的寶貴意見下，口腔診斷診室在整個先導計劃期間，不論在其工作流程、服務提供者、服務品質保證方面均不斷改進。

26. 為進一步擴大招募市民到醫院求診，本院已積極採取多項措施，包括與衛生署合作，向政府牙科診所的街症病人宣傳本院的服務，以及和香港牙醫學會合作，於分佈 18 區的地區康健中心/ 地區康健站舉辦推廣口腔健康的外展活動。

27. 院方預期在口腔診斷診室於 2024 年 4 月完成一年先導計劃後會持續運作及不斷優化其運作，為訓練牙醫學院本科生及本院招收病人方面達到預期效果。

## **Some Milestones**

### **Oral Diagnosis Clinic**

24. To meet the clinical training needs of BDS students for including treatment of patients presenting with acute dental conditions as a component of the undergraduate curriculum, the Hospital established the Oral Diagnosis Clinic (“ODC”). The main objective of ODC is to provide opportunities for BDS students to treat patients presenting with acute dental conditions, at the same time, it will serve as a feeder system for recruiting patients for the teaching programmes of the Faculty and the Hospital. The ODC’s pilot scheme has been launched since May 2023. It is situated on 1/F of PPDH making use of the facilities formerly providing Reception and Primary Care (“RPC”) services, offering curative treatment for acute dental conditions to existing teaching patients of BDS training, conducted through the curriculum of BDS Year VI students.

25. Through ongoing deliberation with the Faculty and its teaching staff and advice sought from the Board, the EFC and the WG, the ODC has undergone continuous enhancements throughout the pilot period in relations to its workflow, operators involved and quality assurance of the services provided.

26. To further expand the patients’ pool, the Hospital has taken forward various initiatives including collaboration with the Department of Health for referrals of patients from Government Dental Clinics with general public sessions and organizing oral health promotion outreach programmes with the support of Hong Kong Dental Association (“HKDA”) to District Health Centres / District Health Care Express in the 18 districts.

27. The Hospital envisages to continue operating the ODC when it concluded its one-year pilot scheme in April 2024 and would look for continuous enhancement to achieve the desired results for training of BDS students and on the front of patient recruitment.

### 特殊護理牙科服務支援

28. 本院會配合行政長官在 2023 年施政報告中提出的建議，加強針對不同年齡層和目標群體的牙科服務，包括為衛生署現時向殘疾人士和有特殊需要的人提供的特殊護理牙科服務提供支援。此外，本院會繼續為參加政府「護齒同行」智障人士牙科服務計劃的非政府機構作出指導及提供所需協助。

### 研究活動

29. 牙醫學院自 2020 年 11 月起於醫院五樓成立的臨床研究中心，繼續進行政府資助及非政府資助的研究項目。除了學院病人，醫院病人亦會被邀請參與中心的研究項目。臨床研究中心繼續恪守醫院與牙醫學院簽署的管理臨床研究中心之合作備忘錄，以及牙醫學院與政府就收回非政府資助研究項目成本費用的細則所簽訂的相關協議。

### 知識交流活動

30. 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，與時並進，掌握最新的牙科技術及樹立良好的病人護理典範。於報告年度內，本院繼續參與 2023 年 6 月舉辦的 2023 香港國際牙科博覽暨研討會。除此之外，本院亦資助員工參與內地與海外交流活動，包括 2024 年 3 月在廣州舉辦的華南國際口腔展，以擴闊他們對新研發牙科工具及相關技術的視野；及 2023 年 8 月在泰國曼谷朱拉隆功大學牙醫學院舉辦的電腦輔助植牙手術培訓課程，從而學習電腦導航技術，讓植牙手術及鑲嵌更為精準。在員工培訓方面，本院繼續積極安排特別設計的面授或網上訓練課程，以提升員工各方面的專業知識及技術水平，包括急救及護理培訓、消毒及除污、感染控制、化學品處理、職業安全及健康、由香港學術及職業資歷評審局舉辦的課程評審訓練、《個人資料（私隱）條例》下保障個人資料、認識平等機會及反歧視法例、領袖培訓、以至提升與本院病人及院方持份者溝通技巧等多個範疇。

### Supporting Special Care Dental Service

28. The Hospital shall dovetail with the recommendations put forth by the Chief Executive in his 2023 Policy Address to enhance the dental services for different age groups and target groups, including providing support to the special care dental services currently provided by the Department of Health to persons with disabilities and special needs. The Hospital will continue to provide guidance and support to those non-government organisations participating in the Government's Healthy Teeth Collaboration, i.e. a project on dental services for persons with intellectual disability.

### Research Activities

29. The Clinical Research Centre ("CRC") established by the Faculty on the fifth floor of the Hospital since November 2020 continued to conduct government funded as well as non-government funded research projects for which Hospital teaching patients may be invited to participate other than Faculty's patients. The operation of CRC continued to be bound by the Memorandum of Understanding on the management of the CRC signed between the Hospital and the Faculty; and also an agreement to recover the costs for non-government funded research signed between the Government and the Faculty.

### Knowledge Exchange Activities

30. 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 continued to participate in the 2023 Hong Kong International Dental Expo and Symposium held in June 2023. Besides, staff were sponsored to attend Mainland and overseas knowledge exchange activities including the Dental China South International Expo held in Guangzhou in March 2024 to broaden their vision on newly innovated dental equipment and related technology and the Dynamic Computer-Assisted Implant Surgery Course in August 2023 organised by the Faculty of Dentistry, Chulalongkorn University, Bangkok, Thailand on computer-guided techniques for accurate implant surgery and placement. Additionally, the Hospital endeavoured to arrange different tailor-made face-to-face or online training programmes to enhance the professional knowledge of staff, covering areas like first-aid and medical training, sterilisation and decontamination, infection control, chemicals treatment handling, occupational safety and health, training on course accreditation run by Hong Kong Council for Accreditation of Academic and Vocational Qualifications, protection of personal data under the Personal Data (Privacy) Ordinance, understanding equal opportunities and the anti-discrimination laws, leadership development, as well as enhancing communication skills with patients and stakeholders of the Hospital.

### 參觀本院之人士

31. 於報告年度內，本院接待不同人士，包括來自六間本地中學的 115 名學生，並向他們展示及講解醫院設施和提供的服務，務求提升市民對本院運作的認識及宣傳本院舉辦的培訓課程。

32. 2023 年 5 月 9 日醫務衛生局局長到訪本院，了解醫院培訓本地牙醫和牙科輔助人員（包括牙齒衛生員和牙科治療師）的情況，參觀醫院的初診及收症處、綜合牙科診所、模擬實驗室、牙科圖書館等設施。院方並向局長簡介教學病人的篩選安排及本院的培訓課程。此外，局長亦與修讀牙齒衛生員和牙科治療師課程的學生會面，了解他們的培訓情況。

### 培訓活動所診治之病人

33. 在本報告年度，本院新登記或重新登記之教學病人共有 9,534 名，當中包括 8,568 名成人及 966 名小童（包括來自年青教學病人招募計劃的病人）。同年度，各部門及單位的總診症人次為 79,169。

### 外展活動

34. 為促進市民對牙齒護理之認識，本院於 2023 年 8 月與香港聖公會西環長者綜合服務中心合作，為該中心會員提供口腔衛生講座及口腔檢查。於是次活動中，本院更了解社區對尋求牙科知識及服務的需求。本院計劃於來年與 18 區的的地區康健站/地區康健中心合作推動外展活動，提高市民對口腔衛生及護理的認識及為本院增加招收病人。

### 醫院義工隊

35. 醫院義工隊一直有為特殊需要人士的宿舍或中心提供外展牙科護理。在報告期內，醫院義工隊共出動了 5 次，服務地點包括靈實恩光學校，靈實蠔涌日間活動中心暨宿舍及香港傷健協會「融・點」地區支援中心（南區），為 187 位特殊需要人士提供牙科護理。

### Visitors to the Hospital

31. During the reporting year, the Hospital received visitors including 115 students from six local secondary schools. Demonstrations and briefings were arranged to show them Hospital facilities and services provided to enhance their awareness of the operation of the Hospital and promote the various training courses conducted by the Hospital.

32. On 9 May 2023, the Secretary for Health visited the Hospital to have an understanding on the training of local dentists and ancillary dental workers including dental hygienists and dental therapists. During the visit, the Secretary for Health toured around the Reception and Primary Care Clinic, Comprehensive Dental Clinic, simulation laboratory, dental library, etc. and was briefed on the screening arrangement of teaching patients and Hospital's training courses. He also interacted with student hygienists and student dental therapists to learn about their training experience.

### Patients Treated under Training Activities

33. During the period under report, 9,534 teaching patients were newly registered or re-registered at the Hospital, including 8,568 adults and 966 children (including those from the Young Teaching Patients Recruitment Scheme). The total number of patient attendances at various clinics and units throughout the period was 79,169.

### The Reach Out Activities

34. In order to raise the public awareness of oral health care, the Hospital collaborated with Hong Kong Sheng Kung Hui Western District Elderly Community Centre to provide oral health education talk and oral examinations for the members of the Centre in August 2023. Through this event, the Hospital knew that the community's want for dental knowledge and services. The Hospital has planned to collaborate with the District Health Care Express/ District Health Centres in the 18 districts to conduct reach out activities to promote the knowledge of oral health care of the general public and enhance the patient recruitment of the Hospital.

### The Prince Philip Dental Hospital Voluntary Dental Group

35. The Hospital Voluntary Dental Group ("VDG") has been providing outreach dental care to hostels or centres for people with special needs. During the reporting period, VDG had met five times and provided services at Haven of Hope Sunnyside School, Haven of Hope Ho Chung Day Activity Centre cum Hostel and Hong Kong PHAB Association i-Point District Support Centre (Southern) to a total of 187 people with special needs.



## 財務及其他資訊

36. 於 2024 年 3 月 31 日，醫院編制有 374 個職位。

37. 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 2023-24 財政年度帳目報表。本年度的總經常開支 224,510,981 元。同年，用於維修工程和設備上之資本總開支為 15,394,570 元，全由政府資本補助金資助。全年總收入共 226,323,855 元，其中包括政府經常資助金 210,933,620 元及其他收入 15,390,235 元。

38. 在本報告年度，本院豁免病人收費總額為 414,985 元。

39. 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，管理局與前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。本院已於報告年內採取相關措施，以符合行政安排備忘錄的規定。



### Financial and Other Information

36. The Hospital establishment stood at 374 posts as at 31 March 2024.

37. The signed and audited statement of accounts for 2023-24 is submitted in accordance with Section 16 of The Prince Philip Dental Hospital Ordinance. The total recurrent expenditure for the year was \$224,510,981. During the same period, the total capital expenditure on works and equipment was \$15,394,570 which was fully funded by the Government's capital subvention. The total revenue for the year was \$226,323,855 including the Government's recurrent subvention of \$210,933,620 and other source of income of \$15,390,235.

38. The total amount of patient fees waived for the reporting year was \$414,985.

39. Following the approval of the Board to change the subvention mode from deficiency grant to discretionary grant from the 2018-19 financial year onwards, the Board and the then 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 taken 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**

2023 年 4 月 1 日至 2024 年 3 月 31 日 – 成員名單  
Membership – 1 April 2023 to 31 March 2024

主席  
Chairman :

王桂壘先生, SBS, JP

Mr. WONG Kwai-huen, SBS, JP

成員  
Members :

**非公職人員 Non-public Officers**

陳繼宇博士, MH, JP

Dr. Jason CHAN Kai-yue, MH, JP

劉恩沛女士  
(至 2023 年 7 月 31 日)

Miss Queenie Fiona LAU  
(up to 31 July 2023)

謝秀玲女士, JP  
(至 2023 年 7 月 31 日)

Ms. Nancy TSE Sau-ling, JP  
(up to 31 July 2023)

吳王依雯女士, SBS, JP  
(從 2023 年 8 月 1 日起)

Mrs. Gloria NG WONG Yee-man, SBS, JP  
(from 1 August 2023)

陳美潔女士, MH  
(從 2023 年 8 月 1 日起)

Ms. Maggie CHAN Mei-kit, MH  
(from 1 August 2023)

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

傅大全牙科醫生

Dr. Ernest FOO Tai-chuen

劉建均牙科醫生

Dr. Kenny LAU Kin-kwan

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

陳肇始教授, GBS, JP

Professor Sophia CHAN Siu-chee, GBS, JP

傅立明教授

Professor Thomas Frank FLEMMIG

顏慶雲教授

Professor Alfonso NGAN Hing-wan

黃穎兒醫生

Dr. Victoria WONG Wing-yee

**醫務衛生局副秘書長 (或其代表)**  
**Deputy Secretary for Health (or her representative)**

Ms. Elaine MAK Tse-ling, JP

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

Mr. Derek LAI Chi-kin, JP  
(up to 31 July 2023)

Ms. Jerry JI Sang  
(from 1 August 2023)

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

Miss Winky WONG Wai-man, JP

**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/her representative)**

Dr. Wiley LAM Tak-chiu, JP  
(up to 31 July 2023)

Dr. Kitty HSE Mei-yin, JP  
(from 1 August 2023)

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

姚嘉榕教授 Professor Cynthia YIU Kar-yung

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

Ms. Elaine WONG Yan-lan  
(up to 30 November 2023)

Mrs. Frances YIM TSE Kai-li  
(from 1 December 2023)

以上所有成員（當然成員除外）是由醫務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 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**

2023 年 4 月 1 日至 2024 年 3 月 31 日 – 成員名單  
Membership – 1 April 2023 to 31 March 2024

主席  
Chairman :

劉建均牙科醫生

Dr. Kenny LAU Kin-kwan

成員  
Members :

**非公職人員 Non-public Officers**

劉恩沛女士  
(至 2023 年 7 月 31 日)

Miss Queenie Fiona LAU  
(up to 31 July 2023)

吳王依雯女士, SBS, JP  
(從 2023 年 8 月 1 日起)

Mrs. Gloria NG WONG Yee-man, SBS, JP  
(from 1 August 2023)

**香港大學財務處處長  
Director of Finance, the University of Hong Kong**

勞同聲先生

Mr. Tony LO Tung-sing

**衛生署助理署長 Assistant Director of Health**

黃慧敏女士, JP

Miss Winky WONG Wai-man, JP

**醫務衛生局首席行政主任 (衛生)  
Principal Executive Officer (Health), Health Bureau**

黃雅君女士

Ms. Amy WONG Nga-kwan

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

姚嘉榕教授

Professor Cynthia YIU Kar-yung

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

黃紉蘭女士  
(至 2023 年 11 月 30 日)

Ms. Elaine WONG Yan-lan  
(up to 30 November 2023)

嚴謝嘉莉女士  
(從 2023 年 12 月 1 日起)

Mrs. Frances YIM TSE Kai-li  
(from 1 December 2023)

**菲臘牙科醫院  
策劃委員會**

**THE PRINCE PHILIP DENTAL HOSPITAL  
PLANNING GROUP**

2023 年 4 月 1 日至 2024 年 3 月 31 日 – 成員名單  
Membership – 1 April 2023 to 31 March 2024

主席  
Chairman :

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

姚嘉榕教授

Professor Cynthia YIU Kar-yung

成員  
Members :

**私家牙醫 Private Dentists**

陳超余牙科醫生

Dr. Spencer CHAN Chiu-ye

傅大全牙科醫生

Dr. Ernest FOO Tai-chuen

何經綸牙科醫生

Dr. Dominic HO King-lun

劉建均牙科醫生

Dr. Kenny LAU Kin-kwan

**香港大學牙醫學院代表**

**Representatives from Faculty of Dentistry, The University of Hong Kong**

Michael Francis BURROW 教授 Professor Michael Francis BURROW

梁惠強教授

Professor LEUNG Wai-keung

蘇宇雄教授\*

Professor Richard SU Yu-xiong\*

王海明教授  
(至 2023 年 12 月 31 日)

Professor Gloria WONG Hai-ming  
(up to 31 December 2023)

張成飛教授

Professor ZHANG Cheng-fei

周妮教授\*

Professor ZHOU Ni\*

\* 由 2024 年 6 月 1 日 from 1 June 2024

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

紀勇牙科醫生

Dr. KI Yung

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

黃紉蘭女士  
(至 2023 年 11 月 30 日)

Ms. Elaine WONG Yan-lan  
(up to 30 November 2023)

嚴謝嘉莉女士  
(從 2023 年 12 月 1 日起)

Mrs. Frances YIM TSE Kai-li  
(from 1 December 2023)



**菲臘牙科醫院**  
**口腔診斷室運作及空間運用工作小組**

**THE PRINCE PHILIP DENTAL HOSPITAL**  
**WORKING GROUP ON THE OPERATION OF ORAL DIAGNOSIS**  
**CLINIC AND SPACE UTILIZATION**

2023 年 12 月 14 日至 2024 年 3 月 31 日 – 成員名單  
Membership – 14 December 2023 to 31 March 2024

主席  
Chairman :

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

姚嘉榕教授

Professor Cynthia YIU Kar-yung

成員  
Members :

**管理局成員 Board Member**

傅大全牙科醫生

Dr. Ernest FOO Tai-chuen

**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/her representative)**

許美賢醫生, JP

Dr. Kitty HSE Mei-yin, JP

**香港大學牙醫學院副院長(本科課程)**  
**Associate Dean (Undergraduate Education), Faculty of Dentistry,**  
**The University of Hong Kong**

Michael Francis BURROW 教授 Professor Michael Francis BURROW

**香港大學牙醫學院院務主任**  
**Faculty Secretary, Faculty of Dentistry, The University of Hong Kong**

卓紹雯女士

Ms. Maggie CHEUK Siu-man

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

嚴謝嘉莉女士

Mrs. Frances YIM TSE Kai-li

This page is blank

獨立核數師報告和經審核之財務報表  
Independent Auditor's Report and Audited Financial Statements

菲臘牙科醫院  
THE PRINCE PHILIP DENTAL HOSPITAL

(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)

截至 2024 年 3 月 31 日止年度  
For the year ended 31 March 2024

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.

## 目錄

	頁數
獨立核數師報告	36
經審核之財務報表	
收支及全面收益表	40
財務狀況表	42
資金變動表	44
現金流量表	46
財務報表附註	50

## CONTENTS

	Pages
INDEPENDENT AUDITOR'S REPORT	37
AUDITED FINANCIAL STATEMENTS	
STATEMENT OF INCOME AND EXPENDITURE AND OTHER COMPREHENSIVE INCOME	41
STATEMENT OF FINANCIAL POSITION	43
STATEMENT OF CHANGES IN FUNDS	45
STATEMENT OF CASH FLOWS	47
NOTES TO FINANCIAL STATEMENTS	51

## 獨立核數師報告

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

我們已審計列載於第40至88頁的菲臘牙科醫院（以下簡稱「貴醫院」）的財務報表，此財務報表包括於二零二四年三月三十一日的財務狀況表與截至該日止年度的收支及全面收益表、資金變動表和現金流量表，以及財務報表附註，包括重大會計政策資訊。

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貴醫院於二零二四年三月三十一日的財務狀況及其截至該日止年度的財務表現及現金流量。

### 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」），我們獨立於貴醫院，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

貴醫院管理局（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，管理局負責評估貴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，除非管理局有意將貴醫院清盤或停止經營，或別無其他實際的替代方案。

管理層負責監督貴醫院的財務報告過程。

### 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。我們遵照菲臘牙科醫院條例第 16 條僅對全體管理局作出報告，除此以外，本報告並無其他用途。我們不會就核數師報告的內容向任何其他人士負上或承擔任何責任。

## **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 of the Laws of Hong Kong)

### **Opinion**

We have audited the financial statements of The Prince Philip Dental Hospital (the “Hospital”) set out on pages 41 to 89, which comprise the statement of financial position as at 31 March 2024, and the statement of income and expenditure and other comprehensive income, the statement of changes in funds and the statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the financial statements give a true and fair view of the financial position of the Hospital as at 31 March 2024, 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”).

### **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 the Board 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 has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Hospital’s financial reporting process.

### **Auditor’s responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Our 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.

**獨立核數師報告 (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)**

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匯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高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 瞭解與審計相關的內部控制，以設計適當的審計程序，但目的並非對 貴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 貴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 貴醫院不能持續經營。
- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否中肯反映交易和事項。

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

安永會計師事務所  
執業會計師  
香港  
2024 年 12 月 12 日



**INDEPENDENT AUDITOR'S REPORT (continued)**  
**TO THE BOARD OF GOVERNORS OF THE PRINCE PHILIP DENTAL HOSPITAL**

(Established under The Prince Philip Dental Hospital Ordinance, Chapter 1081 of the Laws of Hong Kong)

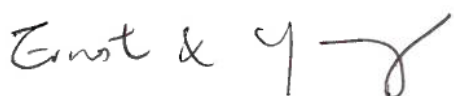
**Auditor's responsibilities for the audit of the financial statements (continued)**

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.
- 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.



Ernst & Young  
Certified Public Accountants  
Hong Kong  
12 December 2024

收支及全面收益表

截至 2024 年 3 月 31 日止年度

	附註	2024 港元	2023 港元
<b>收入</b>			
政府資助金	3	210,933,620	210,704,394
診療收費	4	10,077,872	11,011,533
學費收費	5	3,268,531	2,556,259
利息收入		800,743	282,570
其他收入		1,243,089	935,218
<b>總收入</b>		<u>226,323,855</u>	<u>225,489,974</u>
<b>支出</b>			
員工薪酬及有關費用	6	( 134,761,674)	( 137,801,056)
其他營運支出	7	( 89,749,307)	( 87,048,295)
<b>總支出</b>		<u>( 224,510,981)</u>	<u>( 224,849,351)</u>
<b>年度盈餘及年度全面收益總額</b>		<u>1,812,874</u>	<u>640,623</u>

第 50 至 88 頁的附註為本財務報表之部分。

# STATEMENT OF INCOME AND EXPENDITURE AND OTHER COMPREHENSIVE INCOME

Year ended 31 March 2024

	Notes	2024 HK\$	2023 HK\$
INCOME			
Government subvention	3	210,933,620	210,704,394
Patient fees and charges	4	10,077,872	11,011,533
Tuition fees	5	3,268,531	2,556,259
Interest income		800,743	282,570
Other income		1,243,089	935,218
Total income		<u>226,323,855</u>	<u>225,489,974</u>
EXPENDITURE			
Personnel emoluments	6	( 134,761,674)	(137,801,056)
Other operating charges	7	( 89,749,307)	( 87,048,295)
Total expenditure		<u>( 224,510,981)</u>	<u>(224,849,351)</u>
SURPLUS AND TOTAL COMPREHENSIVE INCOME FOR THE YEAR			
		<u>1,812,874</u>	<u>640,623</u>

The notes on pages 51 to 89 form part of these financial statements.

財務狀況表

2024 年 3 月 31 日

	附註	2024 港元	2023 港元
<b>非流動資產</b>			
物業、機器及設備	9	<u>22,782,850</u>	<u>27,947,225</u>
<b>流動資產</b>			
存貨		139,372	124,000
應收賬款	11	14,673	36,738
預付款項、按金及其他應收款項	12	2,661,377	2,852,054
現金及現金等價物	13	<u>35,042,906</u>	<u>27,253,316</u>
<b>總流動資產</b>		<u>37,858,328</u>	<u>30,266,108</u>
<b>流動負債</b>			
應付賬款、其他應付賬款及應計費用	14	14,821,382	11,589,141
合約負債	15	891,664	1,344,239
累算員工約滿酬金		2,809,970	3,901,906
遞延收入	16	<u>2,306,188</u>	<u>2,343,582</u>
<b>總流動負債</b>		<u>20,829,204</u>	<u>19,178,868</u>
<b>流動資產淨值</b>		<u>17,029,124</u>	<u>11,087,240</u>
<b>總資產減流動負債</b>		<u>39,811,974</u>	<u>39,034,465</u>
<b>非流動負債</b>			
累算年假		4,887,303	5,838,899
累算員工約滿酬金		1,424,052	743,595
遞延收入	16	<u>2,823,925</u>	<u>3,588,151</u>
<b>總非流動負債</b>		<u>9,135,280</u>	<u>10,170,645</u>
<b>資產淨值</b>		<u>30,676,694</u>	<u>28,863,820</u>

王桂壠先生

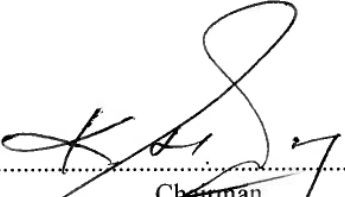
.....  
主席  
(代表管理局)

第 50 至 88 頁的附註為本財務報表之部分。

# STATEMENT OF FINANCIAL POSITION

31 March 2024

	Notes	2024 HK\$	2023 HK\$
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	9	<u>22,782,850</u>	<u>27,947,225</u>
<b>CURRENT ASSETS</b>			
Inventories		139,372	124,000
Accounts receivable	11	14,673	36,738
Prepayments, deposits and other receivables	12	2,661,377	2,852,054
Cash and cash equivalents	13	<u>35,042,906</u>	<u>27,253,316</u>
Total current assets		<u>37,858,328</u>	<u>30,266,108</u>
<b>CURRENT LIABILITIES</b>			
Accounts payable, other payables and accruals	14	14,821,382	11,589,141
Contract liabilities	15	891,664	1,344,239
Accrued gratuities		2,809,970	3,901,906
Deferred income	16	<u>2,306,188</u>	<u>2,343,582</u>
Total current liabilities		<u>20,829,204</u>	<u>19,178,868</u>
<b>NET CURRENT ASSETS</b>		<u>17,029,124</u>	<u>11,087,240</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>39,811,974</u>	<u>39,034,465</u>
<b>NON-CURRENT LIABILITIES</b>			
Accrued annual leave		4,887,303	5,838,899
Accrued gratuities		1,424,052	743,595
Deferred income	16	<u>2,823,925</u>	<u>3,588,151</u>
Total non-current liabilities		<u>9,135,280</u>	<u>10,170,645</u>
<b>NET ASSETS</b>		<u><u>30,676,694</u></u>	<u><u>28,863,820</u></u>

  
 .....  
 Chairman  
 (On behalf of the Board of Governors)

The notes on pages 51 to 89 form part of these financial statements.

## 資金變動表

截至 2024 年 3 月 31 日止年度

	儲備 港元
於 2022 年 4 月 1 日	28,223,197
年度盈餘及年度全面收益總額	<u>640,623</u>
於 2023 年 3 月 31 日及於 2023 年 4 月 1 日	28,863,820
年度盈餘及年度全面收益總額	<u>1,812,874</u>
於 2024 年 3 月 31 日	<u><u>30,676,694</u></u>

第 50 至 88 頁的附註為本財務報表之部分。

## STATEMENT OF CHANGES IN FUNDS

Year ended 31 March 2024

	Reserves HK\$
At 1 April 2022	28,223,197
Surplus and total comprehensive income for the year	<u>640,623</u>
At 31 March 2023 and at 1 April 2023	28,863,820
Surplus and total comprehensive income for the year	<u>1,812,874</u>
At 31 March 2024	<u><u>30,676,694</u></u>

The notes on pages 51 to 89 form part of these financial statements.

## 現金流量表

截至 2024 年 3 月 31 日止年度

	附註	2024 港元	2023 港元
<b>經營業務之現金流量</b>			
年度盈餘		1,812,874	640,623
調整:			
利息收入		( 800,743)	( 282,570)
遞延收入撥回	3	( 2,638,142)	( 3,238,362)
物業、機器及設備之折舊	7	10,253,442	10,037,707
物業、機器及設備之撇銷	7	399,200	-
營運資金變動前的經營現金流量		9,026,631	7,157,398
存貨之增加		( 15,372)	( 28,707)
應收賬款之減少/(增加)		22,065	( 3,878)
預付款項、按金及其他應收賬款之減少/(增加)		296,188	( 27,941)
應付賬款、其他應付賬款及應計費用之增加/(減少)		3,232,241	( 3,814,277)
合約負債之(減少)/增加		( 452,575)	222,220
累算年假之減少		( 951,596)	( 1,050,714)
累算員工約滿酬金之(減少)/增加		( 411,479)	1,156,393
經營業務所得之現金流量淨額		<u>10,746,103</u>	<u>3,610,494</u>
<b>投資活動之現金流量</b>			
已收利息		695,232	31,122
購置物業、機器及設備項目		( 20,882,837)	( 19,981,301)
用於物業、機器及設備之政府資助金收款		17,231,092	15,815,011
定期存款之增加		( 2,000,000)	( 13,000,000)
投資活動所用之現金流量淨額		<u>( 4,956,513)</u>	<u>( 17,135,168)</u>
現金及現金等價物之增加/(減少)淨額		5,789,590	( 13,524,674)
於年初之現金及現金等價物		<u>14,193,316</u>	<u>27,717,990</u>
於年終之現金及現金等價物		<u><u>19,982,906</u></u>	<u><u>14,193,316</u></u>



# STATEMENT OF CASH FLOWS

Year ended 31 March 2024

	Notes	2024 HK\$	2023 HK\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Surplus for the year		1,812,874	640,623
Adjustments for:			
Interest income		( 800,743)	( 282,570)
Release of deferred income	3	( 2,638,142)	( 3,238,362)
Depreciation of property, plant and equipment	7	10,253,442	10,037,707
Write-off of items of property, plant and equipment	7	399,200	-
Operating cash flows before movements in working capital		9,026,631	7,157,398
Increase in inventories		( 15,372)	( 28,707)
Decrease/(increase) in receivable		22,065	( 3,878)
Increase/(decrease) in prepayments, deposits and other receivables		296,188	( 27,941)
Increase/(decrease) in accounts payable, other payables and accruals		3,232,241	( 3,814,277)
(Decrease)/increase in contract liabilities		( 452,575)	222,220
Decrease in accrued annual leave		( 951,596)	( 1,050,714)
(Decrease)/increase in accrued gratuities		( 411,479)	1,156,393
Net cash flows from operating activities		10,746,103	3,610,494
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest received		695,232	31,122
Purchases of items of property, plant and equipment		( 20,882,837)	( 19,981,301)
Receipt of government subvention for property, plant and equipment		17,231,092	15,815,011
Increase in time deposits		( 2,000,000)	( 13,000,000)
Net cash flows used in investing activities		( 4,956,513)	( 17,135,168)
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>			
		5,789,590	( 13,524,674)
Cash and cash equivalents at beginning of year		14,193,316	27,717,990
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>		<u>19,982,906</u>	<u>14,193,316</u>

現金流量表 (續)

截至 2024 年 3 月 31 日止年度

	附註	2024 港元	2023 港元
現金及現金等價物結餘分析			
現金及銀行存款	13	19,982,906	14,193,316
定期存款	13	<u>15,060,000</u>	<u>13,060,000</u>
於財務狀況表所示之現金及現金等價物		35,042,906	27,253,316
原到期日多於三個月之無抵押定期存款		<u>( 15,060,000)</u>	<u>( 13,060,000)</u>
於現金流量表所示之現金及現金等價物結餘		<u>19,982,906</u>	<u>14,193,316</u>

第 50 至 88 頁的附註為本財務報表之部分。

# STATEMENT OF CASH FLOWS (continued)

Year ended 31 March 2024

	Notes	2024 HK\$	2023 HK\$
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS			
Cash on hand and at banks	13	19,982,906	14,193,316
Time deposits	13	<u>15,060,000</u>	<u>13,060,000</u>
Cash and cash equivalents as stated in the statement of financial position		35,042,906	27,253,316
Non-pledged time deposits with original maturity of more than three months when acquired		<u>( 15,060,000)</u>	<u>( 13,060,000)</u>
Cash and cash equivalents as stated in the statement of cash flows		<u>19,982,906</u>	<u>14,193,316</u>

The notes on pages 51 to 89 form part of these financial statements.

## 財務報表附註

2024 年 3 月 31 日

### 1. 一般資料

菲臘牙科醫院 (以下簡稱「本醫院」) 根據香港法例第 1081 章菲臘牙科醫院條例成立，是香港特別行政區政府 (以下簡稱「政府」) 的補助機構。本醫院的註冊辦事處地址及主要營運地點位於香港西營盤醫院道 34 號。

於年內，本醫院專責為牙醫及牙科輔助專業人員的培訓提供設施。

### 2. 會計政策

#### 2.1 編製基準

本財務報表乃按照香港會計師公會頒布之香港財務報告準則 (包括所有香港財務報告準則、香港會計準則及詮釋) 而編製。本財務報表乃按歷史成本慣例編製。本財務報表以港元呈報，即是本醫院的功能貨幣。

#### 2.2 會計政策及披露之變動

本醫院已於本年度財務報表中首次採納以下新訂及經修訂香港財務報告準則。

香港財務報告準則第17號	保險合約
香港會計準則第1號及香港財務報告準則實務聲明第2號修訂本	會計政策披露
香港會計準則第8號修訂本	會計估計定義
香港會計準則第12號修訂本	於單項交易產生的資產及負債相關的遞延稅項
香港會計準則第12號修訂本	國際稅制改革－支柱二規則範本

以上新訂及經修訂香港財務報告準則的採用對這些財務報表沒有產生重大的財務影響。

## NOTES TO FINANCIAL STATEMENT

31 March 2024

### 1. GENERAL INFORMATION

The Prince Philip Dental Hospital (the “Hospital”) is established under The Prince Philip Dental Hospital Ordinance, Chapter 1081 of the Laws of Hong Kong, and funded by the Government of the Hong Kong Special Administrative Region (the “Government”). The registered address and the principal place of business of the Hospital is located at 34 Hospital Road, Sai Ying Pun, Hong Kong.

During the year, the Hospital was involved in the provision of facilities for the training of dentists and other persons in professions supplementary to dentistry.

### 2. ACCOUNTING POLICIES

#### 2.1 BASIS OF PREPARATION

These financial statements have been prepared in accordance with Hong Kong Financial Reporting Standards (“HKFRSs”) (which include all Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (“HKASs”) and Interpretations) issued by the Hong Kong Institute of Certified Public Accountants. They have been prepared under the historical cost convention. These financial statements are presented in Hong Kong dollars, which is the Hospital’s functional currency.

#### 2.2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

The Hospital has adopted the following new and revised HKFRSs for the first time in the current year’s financial statements.

HKFRS 17	<i>Insurance Contracts</i>
Amendments to HKAS 1 and HKFRS Practice Statement 2	<i>Disclosure of Accounting Policies</i>
Amendments to HKAS 8	<i>Definition of Accounting Estimates</i>
Amendments to HKAS 12	<i>Deferred Tax related to Assets and Liabilities arising from a Single Transaction</i>
Amendments to HKAS 12	<i>International Tax Reform - Pillar Two Model Rules</i>

The adoption of the above new and revised HKFRSs has had no significant financial effect on these financial statements.

## 財務報表附註

2024 年 3 月 31 日

### 2.3 已頒布但尚未生效之香港財務報告準則

本醫院並未於本財務報表應用下列已頒布但尚未生效之新訂及經修訂香港財務報告準則。本醫院擬於該等修訂香港財務報告準則生效時應用該等準則 (如適用)。

香港財務報告準則第10號及香港會計準則第28號之修訂本	投資者與其聯營公司或合營企業之間的資產出售或注資 <sup>5</sup>
香港財務報告準則第16號之修訂本	售後租回的租賃負債 <sup>1</sup>
香港會計準則第1號之修訂本	負債分類為流動或非流動 (「二零二零修訂本」) <sup>1,6</sup>
香港會計準則第1號之修訂本	附帶契諾的非流動負債 (「二零二二修訂本」) <sup>1,6</sup>
香港會計準則第7號及香港財務報告準則第7號之修訂本	供應商融資安排 <sup>1</sup>
香港會計準則第21號之修訂本	缺少可交換性 <sup>2</sup>
香港財務報告準則第9號及香港財務報告準則第7號之修訂本	金融工具之分類與衡量之修正 <sup>3</sup>
香港財務報告準則第18號	財務報表之呈現及披露 <sup>4</sup>
香港財務報告準則第19號	無公開問責制之附屬公司: 披露項目 <sup>4</sup>

<sup>1</sup> 於 2024 年 1 月 1 日或以後開始之會計期間生效

<sup>2</sup> 於 2025 年 1 月 1 日或以後開始之會計期間生效

<sup>3</sup> 於 2026 年 1 月 1 日或以後開始之會計期間生效

<sup>4</sup> 於 2027 年 1 月 1 日或以後開始之會計期間生效

<sup>5</sup> 未釐定強制生效日期，惟仍可供採納

<sup>6</sup> 因2020年修訂本及2022年修訂本、香港詮釋第5號呈列財務報表－借款人分類包含按要求償還條款的定期貸款已予修訂，以統一相應措辭，結論並無變動

本醫院正在評估這些新訂及經修訂的香港財務報告準則在初次應用時的影響，但尚未就這些新訂和經修訂的香港財務報告準則是否會對醫院的財務報表產生重大影響發表立場。

### 2.4 重大會計政策

#### 非金融資產減值

倘若有跡象顯示出現減值或須就資產進行年度減值測試 (存貨及金融資產除外)，便估計資產之可收回金額。資產之可收回金額為資產或現金產生單位之使用價值與公允價值減出售成本之較高者，並就個別資產而釐定，除非有關資產並無產生在頗大程度上獨立於其他資產或資產組別產生之現金流入，在此情況下，可收回金額就資產所屬之現金產生單位而釐定。

## NOTES TO FINANCIAL STATEMENT

31 March 2024

### 2.3 ISSUED BUT NOT YET EFFECTIVE HONG KONG FINANCIAL REPORTING STANDARDS

The Hospital has not applied the following new and revised HKFRSs, that have been issued but are not yet effective, in these financial statements. The Hospital intends to apply these new and revised HKFRSs, if applicable, when they become effective.

Amendments to HKFRS 10 and HKAS 28	<i>Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i> <sup>5</sup>
Amendments to HKFRS 16	<i>Lease Liability in a Sale and Leaseback</i> <sup>1</sup>
Amendments to HKAS 1	<i>Classification of Liabilities as Current or Non-current (the “2020 Amendments”)</i> <sup>1, 6</sup>
Amendments to HKAS 1	<i>Non-current Liabilities with Covenants (the “2022 Amendments”)</i> <sup>1, 6</sup>
Amendments to HKAS 7 and HKFRS 7	<i>Supplier Finance Arrangements</i> <sup>1</sup>
Amendments to HKAS 21	<i>Lack of Exchangeability</i> <sup>2</sup>
Amendments to HKFRS 9 and HKFRS 7	<i>Amendments to the Classification and Measurement of Financial Instruments</i> <sup>3</sup>
HKFRS 18	<i>Presentation and Disclosure in Financial Statements</i> <sup>4</sup>
HKFRS 19	<i>Subsidiaries without Public Accountability: Disclosures</i> <sup>4</sup>

<sup>1</sup> Effective for annual periods beginning on or after 1 January 2024

<sup>2</sup> Effective for annual periods beginning on or after 1 January 2025

<sup>3</sup> Effective for annual periods beginning on or after 1 January 2026

<sup>4</sup> Effective for annual periods beginning on or after 1 January 2027

<sup>5</sup> No mandatory effective date yet determined but available for adoption

<sup>6</sup> As a consequence of the 2020 Amendments and 2022 Amendments, Hong Kong Interpretation 5 *Presentation of Financial Statements - Classification by the Borrower of a Term Loan that Contains a Repayment on Demand Clause* was revised to align the corresponding wording with no change in conclusion

The Hospital is in the process of making an assessment of the impact of these new and revised HKFRSs upon initial application but is not yet in a position to state whether these new and revised HKFRSs would have a significant impact on the Hospital's financial statements.

### 2.4 MATERIAL ACCOUNTING POLICIES

#### Impairment of non-financial assets

Where an indication of impairment exists, or when annual impairment testing for an asset is required (other than inventories and financial assets), the asset's recoverable amount is estimated. An asset's recoverable amount is the higher of the asset's or cash-generating unit's value in use and its fair value less costs of disposal, and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets, in which case the recoverable amount is determined for the cash-generating unit to which the asset belongs. In testing a cash-generating unit for impairment, a portion of the carrying amount of a corporate asset (e.g. a headquarter building) is allocated to an individual cash-generating unit if it can be allocated on a reasonable and consistent basis or, otherwise, to the smallest group of cash-generating units.

## 財務報表附註

2024 年 3 月 31 日

### 2.4 重大會計政策 (續)

#### 非金融資產減值 (續)

於測試現金產生單位有否減值時，倘公司資產之賬面值可按合理及一致之基準分配，或按其他方式分配至最小現金產生單位組別，則有關賬面值之一部分分配至個別現金產生單位。

如資產之賬面值超逾其可收回金額時，減值虧損方予確認。於評估使用價值時，估計日後現金流量按反映現時市場評估之貨幣時間價值及資產特定風險之稅前貼現率貼現至現值。減值虧損於產生當期之收支及全面收益表內扣除。

於每個報告期末均會評估是否有跡象顯示過往年度確認之減值虧損不再存在或可能已經減少。倘存有任何該等跡象，便估計可收回金額。僅於釐定該資產之可收回金額之估計出現變動時，於先前已確認之減值虧損方可撥回，惟撥回後金額不得高於假設過往年度該資產並無確認任何減值虧損而釐定的賬面值（扣除任何折舊）。減值虧損之撥回於產生當期計入收支及全面收益表內。

#### 關聯方

在下列情況下，一方將被視為與本醫院有關聯：

(a) 該方為一名人士或該人士之直系親屬，而該人士：

- (i) 對本醫院擁有控制或共同控制；
- (ii) 對本醫院擁有重大影響力；或
- (iii) 為本醫院或本醫院母公司之主要管理層成員；

或

(b) 該方為一間實體，而任何以下條件適用：

- (i) 該實體及本醫院為同一集團之成員；
- (ii) 一實體為另一實體（或另一實體之母公司、附屬公司或同系附屬公司）之聯營公司或合營公司；
- (iii) 該實體及本醫院為同一第三者之合營公司；
- (iv) 一實體為一第三者之合營公司，而另一實體為該第三者之聯營公司；
- (v) 該實體為本醫院或與本醫院有關連的實體的僱員利益而設的離職福利計劃；
- (vi) 該實體受(a)所識別人士控制或共同控制；
- (vii) (a)(i)所識別之人士對該實體有重大影響力，或為該實體（或該實體之母公司）之主要管理層成員；及
- (viii) 該實體或其所屬集團之任何成員公司向本醫院或本醫院母公司提供主要管理人員服務。



## NOTES TO FINANCIAL STATEMENTS

31 March 2024

### 2.4 MATERIAL ACCOUNTING POLICIES (continued)

#### Impairment of non-financial assets (continued)

An impairment loss is recognised only if the carrying amount of an asset exceeds its recoverable amount. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. An impairment loss is charged to the statement of income and expenditure and other comprehensive income in the period in which it arises.

An assessment is made at the end of each reporting period as to whether there is an indication that previously recognised impairment losses may no longer exist or may have decreased. If such an indication exists, the recoverable amount is estimated. A previously recognised impairment loss of an asset is reversed only if there has been a change in the estimates used to determine the recoverable amount of that asset, but not to an amount higher than the carrying amount that would have been determined (net of any depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of such an impairment loss is credited to the statement of income and expenditure and other comprehensive income in the period in which it arises.

#### Related parties

A party is considered to be related to the Hospital if:

- (a) the party is a person or a close member of that person's family and 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 of a parent of the Hospital;
- or
- (b) the party is an entity where any of the following conditions applies:
  - (i) the entity and the Hospital are members of the same group;
  - (ii) one entity is an associate or joint venture of the other entity (or of a parent, subsidiary or fellow subsidiary of the other entity);
  - (iii) the entity and the Hospital 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); and
  - (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 parent of the Hospital.

## 財務報表附註

2024 年 3 月 31 日

### 2.4 重大會計政策 (續)

#### 物業、機器及設備與折舊

物業、機器及設備，除在建工程外，按成本減累計折舊及任何減值虧損列賬。物業、機器及設備項目成本包括購買價及使資產達至營運狀況及地點以作擬定用途產生之任何直接應佔成本。

物業、機器及設備項目投入運作後產生之開支，如維修及保養費，一般於產生期間在收支及全面收益表中扣除。倘符合確認標準，主要檢查開支作為重置成本於資產賬面值中資本化。如須不時更換物業、廠房及設備的重要部分，則本醫院將該等部分確認為具有特定使用年期的個別資產，並按各自使用年期折舊。

折舊以直線法按各項物業、廠房及設備項目之估計使用年期撇銷成本至剩餘價值計算。就此用途採用之估計使用年期如下：

租賃改良	按 5 年及租賃年期之較短者
傢俬、裝置及辦公室設備	3 年
牙科設備	5 年
電腦設備	3 年

倘物業、機器及設備項目各部分使用年期不同，則該項目的成本按合理基準於各部分之間分配，而各部分分別折舊。至少於各財政年度結算日檢討剩餘價值、使用年期及折舊方法，並予以調整（如適用）。

物業、機器及設備項目（包括初步確認之任何重大部分）於出售時或當預期使用或出售不再產生日後經濟利益，則終止確認。在資產終止確認年度於收支及全面收益表確認之出售或報廢的任何收益或虧損為出售所得款項淨額與有關資產賬面值之間的差額。

在建工程指按成本減任何減值虧損列賬且不計算折舊。當完成並可使用時，將被重新分類為適當類別之物業、機器及設備。

## NOTES TO FINANCIAL STATEMENTS

31 March 2024

### 2.4 MATERIAL ACCOUNTING POLICIES (continued)

#### Property, plant and equipment and depreciation

Property, plant and equipment, other than construction in progress, are stated at cost less accumulated depreciation and any impairment losses. The cost of an item of property, plant and equipment comprises its purchase price and any directly attributable costs of bringing the asset to its working condition and location for its intended use.

Expenditure incurred after items of property, plant and equipment have been put into operation, such as repairs and maintenance, is normally charged to the statement of income and expenditure and other comprehensive income in the period in which it is incurred. In situations where the recognition criteria are satisfied, the expenditure for a major inspection is capitalised in the carrying amount of the asset as a replacement. Where significant parts of property, plant and equipment are required to be replaced at intervals, the Hospital recognises such parts as individual assets with specific useful lives and depreciates them accordingly.

Depreciation is calculated on the straight-line basis to write off the cost of each item of property, plant and equipment to its residual value over its estimated useful life. The estimated useful lives used for this purpose are as follows:

Leasehold improvements	Over the shorter of the lease terms and 5 years
Furniture, fixtures and office equipment	3 years
Dental equipment	5 years
Computer equipment	3 years

Where parts of an item of property, plant and equipment have different useful lives, the cost of that item is allocated on a reasonable basis among the parts and each part is depreciated separately. Residual values, useful lives and the depreciation method are reviewed, and adjusted if appropriate, at least at each financial year end.

An item of property, plant and equipment including any significant part initially recognised is derecognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss on disposal or retirement recognised in the statement of income and expenditure and other comprehensive income in the year the asset is derecognised is the difference between the net sales proceeds and the carrying amount of the relevant asset.

Construction in progress is stated at cost less any impairment losses, and is not depreciated. It is reclassified to the appropriate category of property, plant and equipment when completed and ready for use.

## 財務報表附註

2024 年 3 月 31 日

### 2.4 重大會計政策 (續)

#### 金融資產

##### 初次確認及計量

金融資產於初次確認時分類為其後按攤銷成本計量。

金融資產於初次確認時之分類取決於金融資產之合約現金流量特點及本醫院管理該等金融資產之業務模式。除不含重大融資成分或本醫院已應用可行權宜方法不調整重大融資部分的影響之應收賬款外，本醫院的金融資產初次計量按公允值加上交易成本。不含重大融資成分或本醫院已應用可行權宜方法之應收賬款按香港財務報告準則第 15 號釐定的交易價格（根據下文「收益確認」所載之政策釐定）計量。

為使金融資產按攤銷成本進行分類及計量，其需產生就未償還本金的純粹支付本金及利息之現金流量。

本醫院管理金融資產之業務模式指其如何管理金融資產以產生現金流量之方式。業務模式釐定現金流量是否源自收取合約現金流量、出售金融資產或同時因兩者而產生。於旨在持有金融資產以收取合約現金流量的業務模式中持有之金融資產，按攤銷成本分類及計量。

金融資產買賣須於市場規例或慣例一般設定之期間內交付資產，於交易日(即本醫院承諾購買或出售資產之日期)確認。

##### 按攤銷成本入賬之金融資產（債務工具）的其後計量

按攤銷成本入賬之金融資產其後採用實際利率法計量並須計提減值。當資產終止確認、修訂或出現減值時，收益及虧損於收支及全面收益表內確認。

## NOTES TO FINANCIAL STATEMENTS

31 March 2024

### 2.4 MATERIAL ACCOUNTING POLICIES (continued)

#### Financial assets

##### *Initial recognition and measurement*

Financial assets are classified, at initial recognition, as subsequently measured at amortised cost.

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Hospital's business model for managing them. With the exception of accounts receivable that do not contain a significant financing component or for which the Hospital has applied the practical expedient of not adjusting the effect of a significant financing component, the Hospital initially measures a financial asset at its fair value plus transaction costs. Accounts receivable that do not contain a significant financing component or for which the Hospital has applied the practical expedient are measured at the transaction price determined under HKFRS 15 in accordance with the policies set out for "Revenue recognition" below.

In order for a financial asset to be classified and measured at amortised cost, it needs to give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding.

The Hospital's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both. Financial assets classified and measured at amortised cost are held within a business model with the objective to hold financial assets in order to collect contractual cash flows.

Purchases or sales of financial assets that require delivery of assets within the period generally established by regulation or convention in the marketplace are recognised on the trade date, that is, the date the Hospital commits to purchase or sell the asset.

##### *Subsequent measurement of financial assets at amortised cost (debt instruments)*

Financial assets at amortised cost are subsequently measured using the effective interest method and are subject to impairment. Gains and losses are recognised in the statement of income and expenditure and other comprehensive income when the asset is derecognised, modified or impaired.

2024 年 3 月 31 日

## 2.4 重大會計政策 (續)

### 終止確認金融資產

金融資產（或如適用，金融資產其中一部分或一組類似之金融資產其中一部分）主要在下列情況下終止確認（即從本醫院之財務狀況表移除）：

- 自該資產收取現金流量之權利已屆滿；或
- 本醫院已轉讓其收取來自該資產現金流量之權利，或已根據「轉遞」安排有責任在無重大延誤情況下向第三者全數支付已收取現金流量；及(a) 本醫院已轉讓該資產之絕大部分風險及回報，或 (b) 本醫院無轉讓或保留該資產之絕大部分風險及回報，惟已轉讓該資產之控制權。

### 金融資產減值

本醫院就所有並非按公允值計入損益持有之債務工具確認預期信貸虧損撥備。預期信貸虧損乃基於根據合約應付的合約現金流量與本醫院預期收取的所有現金流量之間的差額，並按原有實際利率的相若利率貼現。預期現金流量將包括出售所持抵押品或合約條款所包含的其他信貸提升所得的現金流量。

#### 一般方法

預期信貸虧損於兩個階段確認。就初次確認後並無顯著增加的信貸風險，預期信貸虧損就可能於未來 12 個月內（12 個月的預期信貸虧損）發生就違約事件而產生的信貸虧損計提撥備。就初次確認後顯著增加的信貸風險，不論違約時間，須為風險剩餘年期內的信貸虧損計提虧損撥備（全期預期信貸虧損）。

於各報告日期，本醫院評估金融工具的信貸風險是否自初次確認後大幅提高。於作出該評估時，本醫院將於報告日期將金融工具產生的違約風險與於初次確認時金融工具產生的違約風險進行比較，並考慮在無須付出不必要成本或努力而可獲得合理及有理據的資料，包括過往及前瞻性資料。本醫院認為，當合約付款逾期超過 30 日時，信貸風險已大幅增加。

本醫院將合約付款逾期 90 日的金融資產視作違約。然而，於若干情況下，當內部或外部資料顯示本醫院不可能在本醫院採取任何信貸提升安排前悉數收回未償還合約金額時，本醫院亦可能認為該金融資產違約。

## NOTES TO FINANCIAL STATEMENTS

31 March 2024

### 2.4 MATERIAL ACCOUNTING POLICIES (continued)

#### Derecognition of financial assets

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is primarily derecognised (i.e., removed from the Hospital's statement of financial position) when:

- the rights to receive cash flows from the asset have expired; or
- the Hospital has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a "pass-through" arrangement; and either (a) the Hospital has transferred substantially all the risks and rewards of the asset, or (b) the Hospital has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

#### Impairment of financial assets

The Hospital recognises an allowance for expected credit losses ("ECLs") for all debt instruments not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Hospital expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

#### *General approach*

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12 months (a 12-month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (a lifetime ECL).

At each reporting date, the Hospital assesses whether the credit risk on a financial instrument has increased significantly since initial recognition. When making the assessment, the Hospital compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition and considers reasonable and supportable information that is available without undue cost or effort, including historical and forward-looking information. The Hospital considers that there has been a significant increase in credit risk when contractual payments are more than 30 days past due.

The Hospital considers a financial asset in default when contractual payments are 90 days past due. However, in certain cases, the Hospital may also consider a financial asset to be in default when internal or external information indicates that the Hospital is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Hospital.



## 財務報表附註

2024 年 3 月 31 日

### 2.4 重大會計政策 (續)

#### 金融資產減值 (續)

倘無法合理預期收回合約現金流量，則撇銷金融資產。

按攤銷成本入賬之金融資產根據一般方法減值（不包括應收賬款使用下文詳述的簡化法），分類在以下階段用於預期信貸虧損計量。

- 第 1 階段 - 信貸風險自初次確認後並無大幅增加的金融工具，其虧損撥備按等於 12 個月預期信貸虧損的金額計量
- 第 2 階段 - 信貸風險自初次確認後大幅增加但並無出現金融資產信貸減值的金融工具，其虧損撥備按等於全期預期信貸虧損的金額計量
- 第 3 階段 - 於報告日期已出現信貸減值的金融資產（但在購買或產生之時並無信貸減值），其虧損撥備按等於全期預期信貸虧損的金額計量

#### 簡化法

就不包含重大融資組成部分或當本醫院使用可行權宜方法不調整重大融資組成部分影響的應收賬款，本醫院計算預期信貸虧損時應用簡化法。根據簡化法，本醫院並無追蹤信貸風險的變化，但於各報告日期根據全期預期信貸虧損確認虧損撥備。本醫院已根據過往信貸虧損經驗建立撥備矩陣，並就債務人及經濟環境的特定前瞻性因素作出調整。

#### 金融負債

##### 初次確認及計量

金融負債於初次確認時分類為借貸及貸款或應付款項(如適用)。

所有金融負債初次按公允值確認，及扣除直接應佔交易成本。

##### 按攤銷成本入賬之金融負債（應付及其他應付款項及借貸）的其後計量

初次確認後，應付及其他應付款項及計息借貸其後採用實際利率法按攤銷成本計量，除非貼現影響不大，在該情況下則按成本列賬。於負債終止確認時以及透過實際利率法之攤銷過程之收益及虧損於收支及全面收益表確認。

計算攤銷成本時將計及收購時的任何折讓或溢價，以及組成實際利率一部份的費用或成本。實際利率攤銷於收支及全面收益表確認。



## NOTES TO FINANCIAL STATEMENTS

31 March 2024

### 2.4 MATERIAL ACCOUNTING POLICIES (continued)

#### Impairment of financial assets (continued)

A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

Financial assets at amortised cost are subject to impairment under the general approach and they are classified within the following stages for measurement of ECLs except for accounts receivable which apply the simplified approach as detailed below.

Stage 1 – Financial instruments for which credit risk has not increased significantly since initial recognition and for which the loss allowance is measured at an amount equal to 12-month ECLs

Stage 2 – Financial instruments for which credit risk has increased significantly since initial recognition but that are not credit-impaired financial assets and for which the loss allowance is measured at an amount equal to lifetime ECLs

Stage 3 – Financial assets that are credit-impaired at the reporting date (but that are not purchased or originated credit-impaired) and for which the loss allowance is measured at an amount equal to lifetime ECLs

#### *Simplified approach*

For accounts receivable that do not contain a significant financing component or when the Hospital applies the practical expedient of not adjusting the effect of a significant financing component, the Hospital applies the simplified approach in calculating ECLs. Under the simplified approach, the Hospital does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Hospital has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

#### Financial liabilities

##### *Initial recognition and measurement*

Financial liabilities are classified, at initial recognition, as loans and borrowings and payables, as appropriate.

All financial liabilities are recognised initially at fair value and net of directly attributable transaction costs.

##### *Subsequent measurement of financial liabilities at amortised cost (accounts and other payables, and borrowings)*

After initial recognition, accounts and other payables, and interest-bearing borrowings are subsequently measured at amortised cost, using the effective interest rate method unless the effect of discounting would be immaterial, in which case they are stated at cost. Gains and losses are recognised in the statement of income and expenditure and other comprehensive income when the liabilities are derecognised as well as through the effective interest rate amortisation process.

Amortised cost is calculated by taking into account any discount or premium on acquisition and fees or costs that are an integral part of the effective interest rate. The effective interest rate amortisation is recognised in the statement of income and expenditure and other comprehensive income.

## 財務報表附註

2024 年 3 月 31 日

### 2.4 重大會計政策 (續)

#### 終止確認金融負債

金融負債於負債之責任已解除或註銷或屆滿時終止確認。

當現有金融負債被同一貸款方以大部份條款不同之另一金融負債取代時，或現有負債之條款有重大修改時，此等替換或修改會被視為終止確認原有負債及確認一項新負債，而有關賬面值之差額於收支及全面收益表確認。

#### 抵銷金融工具

倘現時擁有可執行法定權利以抵銷已確認金額，且有意以淨額結算或同時變現該金融資產及清償該金融負債時，金融資產與金融負債方可相互抵銷，並以抵銷後淨額於財務狀況表內呈報。

#### 存貨

存貨乃按成本與可變現淨值兩者中之較低列賬。成本乃按加權平均成本法計算。可變現淨值是根據估計售價扣除直至出售所需之任何估計成本計算。

#### 現金及現金等價物

財務狀況表的現金及現金等價物包括手頭現金及銀行存款，以及期限一般在三個月內且易於轉換為已知金額現金的短期高流動性存款，該等存款所承受的價值變動風險較小，及為應付短期現金承擔而持有。

就現金流量表而言，現金及現金等價物包括手頭現金及銀行存款、上文所定義之短期存款減須按要求償還及構成本醫院現金管理一部分之銀行透支。

#### 收益確認

##### 來自客戶合約之收益

來自客戶合約之收益乃於服務的控制轉讓予客戶時確認，及金額按反映本醫院預期就交換該服務而有權獲得的代價。

倘合約中包含為客戶提供超過一年的重大融資利益（撥付轉讓服務至客戶）的融資部分，則收益按應收金額的現值計量，並使用本醫院與客戶之間於合約開始時的單獨融資交易中反映的貼現率貼現。倘合約中包含為本醫院提供一年以上重大融資利益的融資部分，合約項下確認的收益包括按實際利率法計算的合約負債所產生的利息開支。就客戶付款與轉讓承諾服務之期間為一年或者更短的合約，交易價格採用香港財務報告準則第 15 號的可行權宜方法，不會就重大融資部分的影響作出調整。

## NOTES TO FINANCIAL STATEMENTS

31 March 2024

### 2.4 MATERIAL ACCOUNTING POLICIES (continued)

#### Derecognition of financial liabilities

A financial liability is derecognised when the obligation under the liability is discharged or cancelled, or expires.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and a recognition of a new liability, and the difference between the respective carrying amounts is recognised in the statement of income and expenditure and other comprehensive income.

#### Offsetting of financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the statement of financial position if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

#### Inventories

Inventories are stated at the lower of cost and net realisable value. Cost is determined on the weighted average basis. Net realisable value is based on estimated selling prices less any estimated costs to be incurred to disposal.

#### Cash and cash equivalents

Cash and cash equivalents in the statement of financial position comprise cash on hand and at banks, and short-term highly liquid deposits with a maturity of generally within three months that are readily convertible into known amounts of cash, are subject to an insignificant risk of changes in value and held for the purpose of meeting short-term cash commitments.

For the purpose of the statement of cash flows, cash and cash equivalents comprise cash on hand and at banks, and short-term deposits as defined above, less bank overdrafts which are repayable on demand and form an integral part of the Hospital's cash management.

#### Revenue recognition

##### *Revenue from contracts with customers*

Revenue from contracts with customers is recognised when control of services is transferred to the customers at an amount that reflects the consideration to which the Hospital expects to be entitled in exchange for those services.

When the contract contains a financing component which provides the customer with a significant benefit of financing the transfer of services to the customer for more than one year, revenue is measured at the present value of the amount receivable, discounted using the discount rate that would be reflected in a separate financing transaction between the Hospital and the customer at contract inception. When the contract contains a financing component which provides the Hospital with a significant financial benefit for more than one year, revenue recognised under the contract includes the interest expense accreted on the contract liability under the effective interest method. For a contract where the period between the payment by the customer and the transfer of the promised services is one year or less, the transaction price is not adjusted for the effects of a significant financing component, using the practical expedient in HKFRS 15.

## 財務報表附註

2024 年 3 月 31 日

### 2.4 重大會計政策 (續)

#### 收益確認 (續)

- (a) 提供牙科協助服務  
因為客戶同時接收和消耗本醫院所提供的福利，提供牙科協助服務的診療收費須隨著時間的轉移確認。
- (b) 提供訓練課程  
因為客戶同時接收和消耗本醫院所提供的福利，提供訓練課程的學費收費須隨著時間的轉移確認。

#### 來自其他來源之收益

- (a) 政府資助金  
政府資助金於可合理地保證將會收取資助金及將符合所有附帶條件時按公允值確認。當資助金涉及開支項目，則會於開支支銷的期間內有系統地對其擬補助的開支確認為收入。當資助金涉及一項資產，其公允值則會計入遞延收入賬內，並於有關資產的預期可用年期逐年按等額分期撥回至收支及全面收益表或從賬面值中扣除並透過減少折舊開支的方式撥回至收支及全面收益表。
- (b) 利息收入  
利息收入採用實際利息法，按應計基準，以有關利率在有關金融工具之預計年期或較短期間（按適用情況）內準確貼現估計未來現金收入至有關金融資產之賬面淨值確認。

#### 合約負債

合約負債於本醫院轉讓相關服務前收到客戶付款或付款到期（以較早者為準）時確認。合約負債於本醫院履行合約時（即將相關服務的控制權轉讓予客戶）確認為收益。

## NOTES TO FINANCIAL STATEMENTS

31 March 2024

### 2.4 MATERIAL ACCOUNTING POLICIES (continued)

#### Revenue recognition (continued)

##### *Revenue from contracts with customers* (continued)

- (a) Provision of dental assistance services  
Patient fees and charges from the provision of dental assistance services are recognised over time because the customer simultaneously receives and consumes the benefits provided by the Hospital.
- (b) Provision of training courses  
Tuition fees from the provision of training courses are recognised over time because the customer simultaneously receives and consumes the benefits provided by the Hospital.

##### *Revenue from other sources*

- (a) Government subvention  
Government subvention is recognised at its fair value where there is reasonable assurance that the subvention will be received and all attaching conditions will be complied with. When the subvention relates to an expense item, it is recognised as income on a systematic basis over the periods that the costs, for which it is intended to compensate, are expensed. Where the subvention relates to an asset, the fair value is credited to a deferred income account and is released to the statement of income and expenditure and other comprehensive income over the expected useful life of the relevant asset by equal annual instalments or deducted from the carrying amount of the asset and released to the statement of income and expenditure and other comprehensive income by way of a reduced depreciation charge.
- (b) Interest income  
Interest income is recognised on an accrual basis using the effective interest method by applying the rate that exactly discounts the estimated future cash receipts over the expected life of the financial instrument or a shorter period, when appropriate, to the net carrying amount of the financial asset.

#### Contract liabilities

A contract liability is recognised when a payment is received or a payment is due (whichever is earlier) from a customer before the Hospital transfers the related services. Contract liabilities are recognised as revenue when the Hospital performs under the contract (i.e., transfers control of the related services to the customer).

## 財務報表附註

2024 年 3 月 31 日

### 2.4 重大會計政策 (續)

#### 僱員福利

##### 退休金計劃

本醫院根據香港的強制性公積金計劃條例經營一項既定供款強制性公積金退休福利計劃（「強積金計劃」），供合資格參與強積金計劃之僱員參與。供款根據強積金計劃規定按僱員有關入息之某一百分比提撥，並於應付時自收支及全面收益表扣除。強積金計劃資產乃與本醫院資產分開，由獨立管理基金持有。根據強積金計劃規定，本醫院作出之僱主供款利益全數歸屬於僱員，至於本醫院作出之僱主自願性供款則除外，當僱員在供款利益完全歸屬於僱員前離職，供款會根據強積金計劃規定退回本醫院。

本醫院根據職業退休福利計劃條例經營一個經核准的職業退休福利計劃，為既定供款計劃，供於 2000 年 12 月 1 日前聘用的員工參與。既定供款計劃與強積金計劃之運作相似。

##### 結轉有薪假期

本醫院根據僱傭合約向其僱員提供有薪年假。在若干情況下，各僱員於報告期末尚未享用之假期准予結轉至下個年度使用。於報告期末，按僱員於年內所得有薪假期之預計未來成本作出應計費用並予以結轉。

### 3. 政府資助金

	2024 港元	2023 港元
經常資助金	210,132,000	208,942,000
減: 遞延金額	( 1,836,522)	( 1,475,968)
加: 遞延收入撥回	2,638,142	3,238,362
	<u>210,933,620</u>	<u>210,704,394</u>

於年內，從政府得到之經常資助金的 1,836,522 港元 (2023: 1,475,968 港元) 與物業、機器及設備相關，已被遞延並於有關資產的預期可用年期逐年按等額分期撥回至收支及全面收益表。

## NOTES TO FINANCIAL STATEMENTS

31 March 2024

### 2.4 MATERIAL ACCOUNTING POLICIES (continued)

#### Employee benefits

##### *Pension schemes*

The Hospital operates a defined contribution Mandatory Provident Fund retirement benefit scheme (the “MPF Scheme”) under the Hong Kong Mandatory Provident Fund Schemes Ordinance for those employees who are eligible to participate in the MPF Scheme. Contributions are made based on a percentage of the employees’ basic salaries and are charged to the statement of income and expenditure and other comprehensive income as they become payable in accordance with the rules of the MPF Scheme. The assets of the MPF Scheme are held separately from those of the Hospital in an independently administered fund. The Hospital’s employer contributions vest fully with the employees when contributed into the MPF Scheme, except for the Hospital’s employer voluntary contributions, which are refunded to the Hospital when the employee leaves employment prior to the contributions vesting fully, in accordance with the rules of the MPF Scheme.

The Hospital also operates an approved occupational retirement benefit scheme, a defined contribution scheme, under the Occupational Retirement Schemes Ordinance for those employees who were employed before 1 December 2000. The defined contribution scheme operates in a similar way to the MPF Scheme.

##### *Paid leave carried forward*

The Hospital provides paid annual leave to its employees under their employment contracts. Under certain circumstances, such leave which remains untaken as at the end of the reporting period is permitted to be carried forward and utilised by the respective employees in the following period. An accrual is made at the end of each reporting period for the expected future cost of such paid leave earned during the period by the employees and carried forward.

### 3. GOVERNMENT SUBVENTION

	2024 HK\$	2023 HK\$
Recurrent subvention	210,132,000	208,942,000
Less: Amount deferred	( 1,836,522)	( 1,475,968)
Add: Release of deferred income	2,638,142	3,238,362
	<u>210,933,620</u>	<u>210,704,394</u>

During the year, recurrent subvention of HK\$1,836,522 (2023: HK\$1,475,968) from the Government relating to property, plant and equipment was deferred and is released to the statement of income and expenditure and other comprehensive income over the expected useful life of the relevant asset by equal annual instalments.

財務報表附註

2024 年 3 月 31 日

4. 診療收費

	2024 港元	2023 港元
教學病人診療收費	6,555,376	7,434,140
私家病人診療收費	3,522,496	3,577,393
	<u>10,077,872</u>	<u>11,011,533</u>

來自客戶合約之收益

(a) 分類收益資料

服務類型	2024 港元	2023 港元
提供牙科協助服務	<u>10,077,872</u>	<u>11,011,533</u>
確認收益的時間		
服務隨着時間轉移	<u>10,077,872</u>	<u>11,011,533</u>

下表顯示於本報告期間內確認且於報告期初被列入合約負債之收益金額：

	2024 港元	2023 港元
於報告期初被列入合約負債確認之收益：		
提供牙科協助服務	<u>-</u>	<u>-</u>

(b) 履約責任

本醫院履約責任之相關資料概述如下：

提供牙科協助服務

履約責任隨提供牙科協助服務的時間達成。

作為可行權宜方法，因為與提供牙科協助服務相關的所有剩餘履約責任都是合同的一部分，這些合同的原本預計期限為一年或以下，分配給剩餘履約責任（未達成或部分未達成）的交易價格不在財務報表附註中披露。



## NOTES TO FINANCIAL STATEMENTS

31 March 2024

### 4. PATIENT FEES AND CHARGES

	2024 HK\$	2023 HK\$
Teaching patient fee	6,555,376	7,434,140
Private patient fee	3,522,496	3,577,393
	<u>10,077,872</u>	<u>11,011,533</u>

#### Revenue from contracts with customers

##### (a) Disaggregated revenue information

	2024 HK\$	2023 HK\$
<b>Type of services</b>		
Provision of dental assistance services	<u>10,077,872</u>	<u>11,011,533</u>
<b>Timing of revenue recognition</b>		
Services transferred over time	<u>10,077,872</u>	<u>11,011,533</u>

The following table shows the amount of revenue recognised in the current reporting period that was included in the contract liabilities at the beginning of the reporting period:

	2024 HK\$	2023 HK\$
Revenue recognised that was included in contract liabilities at the beginning of the reporting period:		
Provision of dental assistance services	<u>-</u>	<u>-</u>

##### (b) Performance obligation

Information about the Hospital's performance obligation is summarised below:

#### *Provision of dental assistance services*

The performance obligation is satisfied over time as dental assistance services are rendered.

As a practical expedient, the transaction prices allocated to the remaining performance obligations (unsatisfied or partially unsatisfied) are not disclosed in the notes to the financial statements because all the remaining performance obligations in relation to the provision of dental assistance services are a part of contracts that have an original expected duration of one year or less.

財務報表附註

2024 年 3 月 31 日

5. 學費收費

	2024 港元	2023 港元
牙科工藝訓練	1,297,735	943,917
牙科衛生護理訓練	681,067	679,253
牙科手術助理員訓練	1,210,776	854,040
牙科治療訓練	78,953	79,049
	<u>3,268,531</u>	<u>2,556,259</u>

來自客戶合約之收益

(a) 分類收益資料

	2024 港元	2023 港元
<b>服務類型</b>		
提供訓練課程	<u>3,268,531</u>	<u>2,556,259</u>
<b>確認收益的時間</b>		
服務隨着時間轉移	<u>3,268,531</u>	<u>2,556,259</u>

下表顯示於本報告期間內確認且於報告期初被列入合約負債之收益金額：

	2024 港元	2023 港元
於報告期初被列入合約負債確認之收益：		
提供訓練課程	<u>884,988</u>	<u>660,688</u>

(b) 履約責任

本醫院履約責任之相關資料概述如下：

*提供訓練課程*

履約責任隨提供訓練課程的時間達成。

作為可行權宜方法，因為與提供訓練課程相關的所有剩餘履約責任都是合同的一部分，這些合同的原本預計期限為一年或以下，分配給剩餘履約責任（未達成或部分未達成）的交易價格不在財務報表附註中披露。

## NOTES TO FINANCIAL STATEMENTS

31 March 2024

### 5. TUITION FEES

	2024 HK\$	2023 HK\$
Training of student dental technicians	1,297,735	943,917
Training of student dental hygienists	681,067	679,253
Training of student dental surgery assistants	1,210,776	854,040
Training of student dental therapists	78,953	79,049
	<u>3,268,531</u>	<u>2,556,259</u>

#### **Revenue from contracts with customers**

##### (a) Disaggregated revenue information

	2024 HK\$	2023 HK\$
<b>Type of services</b>		
Provision of training courses	<u>3,268,531</u>	<u>2,556,259</u>
<b>Timing of revenue recognition</b>		
Services transferred over time	<u>3,268,531</u>	<u>2,556,259</u>

The following table shows the amount of revenue recognised in the current reporting period that was included in the contract liabilities at the beginning of the reporting period:

	2024 HK\$	2023 HK\$
Revenue recognised that was included in contract liabilities at the beginning of the reporting period:		
Provision of training courses	<u>884,988</u>	<u>660,688</u>

##### (b) Performance obligation

Information about the Hospital's performance obligation is summarised below:

#### *Provision of training courses*

The performance obligation is satisfied over time as training courses are conducted.

As a practical expedient, the transaction prices allocated to the remaining performance obligations (unsatisfied or partially unsatisfied) are not disclosed in the notes to the financial statements because all the remaining performance obligations in relation to the provision of training courses are a part of contracts that have an original expected duration of one year or less.

## 財務報表附註

2024 年 3 月 31 日

### 6. 員工薪酬及有關費用

	2024 港元	2023 港元
薪酬	107,401,072	109,090,830
退休福利	7,799,270	8,869,670
約滿酬金	4,837,354	4,703,802
臨時員工薪酬及退休福利	13,166,522	13,767,492
津貼	1,557,456	1,369,262
	<u>134,761,674</u>	<u>137,801,056</u>

### 7. 其他營運支出

	2024 港元	2023 港元
牙科物料及消耗物支出	22,648,162	21,903,900
維修及保養費用	18,205,652	18,486,040
燃料及電費	11,428,609	10,685,425
租用服務及專業服務費用	19,012,735	18,605,808
物業、機器及設備之折舊	10,253,442	10,037,707
物業、機器及設備之撇銷	399,200	-
差餉	1,564,000	1,552,000
行政費	1,400,601	1,425,401
保險費	3,457,653	3,480,870
其他支出	<u>1,379,253</u>	<u>871,144</u>
	<u>89,749,307</u>	<u>87,048,295</u>

### 8. 稅項

本醫院按香港稅務條例第 88 節獲豁免繳納香港利得稅。

## NOTES TO FINANCIAL STATEMENTS

31 March 2024

### 6. PERSONNEL EMOLUMENTS

	2024 HK\$	2023 HK\$
Salaries	107,401,072	109,090,830
Retirement benefits	7,799,270	8,869,670
Gratuities	4,837,354	4,703,802
Wages and retirement benefits for temporary staff	13,166,522	13,767,492
Allowances	1,557,456	1,369,262
	<u>134,761,674</u>	<u>137,801,056</u>

### 7. OTHER OPERATING CHARGES

	2024 HK\$	2023 HK\$
Specialist supplies and consumables	22,648,162	21,903,900
Repairs and maintenance	18,205,652	18,486,040
Fuel, light and power	11,428,609	10,685,425
Hire of services and professional fees	19,012,735	18,605,808
Depreciation of property, plant and equipment	10,253,442	10,037,707
Write-off of items of property, plant and equipment	399,200	-
Rates	1,564,000	1,552,000
Administration	1,400,601	1,425,401
Insurance	3,457,653	3,480,870
Other charges	1,379,253	871,144
	<u>89,749,307</u>	<u>87,048,295</u>

### 8. INCOME TAX

The Hospital is exempted from Hong Kong profits tax under section 88 of the Hong Kong Inland Revenue Ordinance.

## 財務報表附註

2024 年 3 月 31 日

### 9. 物業、機器及設備

	資本工程 項目 港元	租賃改良 港元	傢俬、裝置 及設備 港元	牙科設備 港元	電腦設備 港元	在建工程 港元	總計 港元
<b>2024 年 3 月 31 日</b>							
成本:							
於 2023 年 4 月 1 日	-	26,522,402	2,066,472	23,033,111	5,484,515	399,200	57,505,700
添置	15,394,570	2,042,540	148,400	2,216,105	1,081,222	-	20,882,837
撇銷	-	-	-	-	-	(399,200)	( 399,200)
資本工程項目相關的 政府資助金	( 15,394,570)	-	-	-	-	-	( 15,394,570)
於 2024 年 3 月 31 日	-	28,564,942	2,214,872	25,249,216	6,565,737	-	62,594,767
累計折舊:							
於 2023 年 4 月 1 日	-	9,412,377	1,697,479	15,666,886	2,781,733	-	29,558,475
年度折舊	-	5,589,421	327,220	2,723,470	1,613,331	-	10,253,442
於 2024 年 3 月 31 日	-	15,001,798	2,024,699	18,390,356	4,395,064	-	39,811,917
賬面淨值:							
於 2024 年 3 月 31 日	-	13,563,144	190,173	6,858,860	2,170,673	-	22,782,850
<b>2023 年 3 月 31 日</b>							
成本:							
於 2022 年 4 月 1 日	-	25,024,862	1,974,672	21,267,563	3,347,289	399,200	52,013,586
添置	14,339,043	1,497,540	91,800	1,874,548	2,178,370	-	19,981,301
撇銷	-	-	-	( 109,000)	( 41,144)	-	( 150,144)
資本工程項目相關的 政府資助金	( 14,339,043)	-	-	-	-	-	( 14,339,043)
於 2023 年 3 月 31 日	-	26,522,402	2,066,472	23,033,111	5,484,515	399,200	57,505,700
累計折舊:							
於 2022 年 4 月 1 日	-	4,272,678	1,291,230	12,413,078	1,693,926	-	19,670,912
年度折舊	-	5,139,699	406,249	3,362,808	1,128,951	-	10,037,707
撇銷	-	-	-	( 109,000)	( 41,144)	-	( 150,144)
於 2023 年 3 月 31 日	-	9,412,377	1,697,479	15,666,886	2,781,733	-	29,558,475
賬面淨值:							
於 2023 年 3 月 31 日	-	17,110,025	368,993	7,366,225	2,702,782	399,200	27,947,225

於年內，從政府得到與資本工程項目相關的 15,394,570 港元 (2023: 14,339,043 港元) 資本補助金已被確認於沖減相關資產賬面值。

### 10. 退休福利計劃

#### 既定供款計劃

於年內，於收入和支出內確認之總退休金計劃供款，包括強積金計劃及根據職業退休福利計劃條例的一個既定供款計劃中為 8,327,261 港元 (2023: 9,454,048 港元)。

## NOTES TO FINANCIAL STATEMENTS

31 March 2024

### 9. PROPERTY, PLANT AND EQUIPMENT

	Capital works projects HK\$	Leasehold improvements HK\$	Furniture, fixture and equipment HK\$	Dental equipment HK\$	Computer equipment HK\$	Construction in progress HK\$	Total HK\$
<b>31 March 2024</b>							
Cost:							
At 1 April 2023	-	26,522,402	2,066,472	23,033,111	5,484,515	399,200	57,505,700
Additions	15,394,570	2,042,540	148,400	2,216,105	1,081,222	-	20,882,837
Written-off	-	-	-	-	-	(399,200)	( 399,200)
Government subvention relating to capital works projects	( 15,394,570)	-	-	-	-	-	( 15,394,570)
At 31 March 2024	-	28,564,942	2,214,872	25,249,216	6,565,737	-	62,594,767
Accumulated depreciation:							
At 1 April 2023	-	9,412,377	1,697,479	15,666,886	2,781,733	-	29,558,475
Depreciation provided during the year	-	5,589,421	327,220	2,723,470	1,613,331	-	10,253,442
At 31 March 2024	-	15,001,798	2,024,699	18,390,356	4,395,064	-	39,811,917
Net carrying amount:							
At 31 March 2024	-	13,563,144	190,173	6,858,860	2,170,673	-	22,782,850
<b>31 March 2023</b>							
Cost:							
At 1 April 2022	-	25,024,862	1,974,672	21,267,563	3,347,289	399,200	52,013,586
Additions	14,339,043	1,497,540	91,800	1,874,548	2,178,370	-	19,981,301
Written off	-	-	-	( 109,000)	( 41,144)	-	( 150,144)
Government subvention relating to capital works projects	( 14,339,043)	-	-	-	-	-	( 14,339,043)
At 31 March 2023	-	26,522,402	2,066,472	23,033,111	5,484,515	399,200	57,505,700
Accumulated depreciation:							
At 1 April 2022	-	4,272,678	1,291,230	12,413,078	1,693,926	-	19,670,912
Depreciation provided during the year	-	5,139,699	406,249	3,362,808	1,128,951	-	10,037,707
Written off	-	-	-	( 109,000)	( 41,144)	-	( 150,144)
At 31 March 2023	-	9,412,377	1,697,479	15,666,886	2,781,733	-	29,558,475
Net carrying amount:							
At 31 March 2023	-	17,110,025	368,993	7,366,225	2,702,782	399,200	27,947,225

During the year, capital subvention of HK\$15,394,570 (2023: HK\$14,339,043) from the Government relating to capital works projects were recognised as a reduction in the carrying amount of the relevant asset.

### 10. RETIREMENT BENEFIT SCHEMES

#### *Defined contribution plans*

During the year, the total expense recognised in income and expenditure in respect of pension scheme contributions to the MPF Scheme and a defined contribution scheme under the Occupational Retirement Schemes Ordinance amounted to HK\$8,327,261 (2023: HK\$9,454,048).

## 財務報表附註

2024 年 3 月 31 日

### 11. 應收賬款

本醫院與客戶的交易條款主要為現金和信貸。信貸期通常為 14 天。本醫院對未收應收賬款保持嚴格控制，以降低信貸風險。管理層會定期審查逾期結餘。本醫院並無對其應收賬款結餘持有任何抵押品或其他信貸增強措施。應收賬款為不計息。

於各報告日期使用撥備矩陣進行減值分析，以計量預期信貸虧損。撥備率乃基於具有類似虧損情況之各個客戶分類組別之逾期天數釐定。相關計算反映概率加權結果、貨幣之時間價值以及於報告日期可獲得有關過往事件、當前狀況以及未來經濟狀況預測之合理及有理據的資料。一般而言，逾期超過一年及無受限於強制執行活動的應收賬款會予以撇銷。於 2024 年及 2023 年 3 月 31 日，經評估的應收賬款預期信貸虧損為極小。

### 12. 預付款項、按金及其他應收賬款

	2024 港元	2023 港元
預付款項	2,036,448	2,276,800
按金及其他應收賬款	<u>624,929</u>	<u>575,254</u>
	<u>2,661,377</u>	<u>2,852,054</u>

包含在上述結餘之金融資產為近期並無違約或逾期紀錄之按金及其他應收賬款。於 2024 年及 2023 年 3 月 31 日，經評估的預期信貸虧損為極小。

### 13. 現金及現金等價物

	2024 港元	2023 港元
現金及銀行存款	19,982,906	14,193,316
定期存款	<u>15,060,000</u>	<u>13,060,000</u>
	<u>35,042,906</u>	<u>27,253,316</u>

銀行存款根據每日銀行存款利率按浮動利率賺取利息。根據本醫院的即時現金需求，短期定期存款之存款期為一天至十二個月不等，並按相應之定期存款利率賺取利息。銀行存款和定期存款存於信譽良好而近期並無不履約紀錄之銀行。



## NOTES TO FINANCIAL STATEMENTS

31 March 2024

### 11. ACCOUNTS RECEIVABLE

The Hospital's trading terms with its customers are mainly on cash and credit. The credit period is generally 14 days. The Hospital seeks to maintain strict control over its outstanding accounts receivable to minimise credit risk. Overdue balances are reviewed regularly by management. The Hospital does not hold any collateral or other credit enhancements over its accounts receivable balances. Accounts receivable are non-interest-bearing.

An impairment analysis is performed at each reporting date using a provision matrix to measure expected credit losses. The provision rates are based on days past due for groupings of various customer segments with similar loss patterns. The calculation reflects the probability-weighted outcome, the time value of money and reasonable and supportable information that is available at the reporting date about past events, current conditions and forecasts of future economic conditions. Generally, accounts receivable are written off if past due for more than one year and are not subject to enforcement activity. The expected credit losses for accounts receivable as at 31 March 2024 and 2023 were assessed to be minimal.

### 12. PREPAYMENTS, DEPOSITS AND OTHER RECEIVABLES

	2024 HK\$	2023 HK\$
Prepayments	2,036,448	2,276,800
Deposits and other receivables	<u>624,929</u>	<u>575,254</u>
	<u>2,661,377</u>	<u>2,852,054</u>

The financial assets included in the above balances relate to deposits and other receivables for which there was no recent history of default and past due amounts. As at 31 March 2024 and 2023, the expected credit losses were assessed to be minimal.

### 13. CASH AND CASH EQUIVALENTS

	2024 HK\$	2023 HK\$
Cash on hand and at banks	19,982,906	14,193,316
Time deposits	<u>15,060,000</u>	<u>13,060,000</u>
	<u>35,042,906</u>	<u>27,253,316</u>

Cash at banks earns interest at floating rates based on daily bank deposit rates. Short-term time deposits are made for varying periods of between six and twelve months depending on the immediate cash requirements of the Hospital, and earn interest at the respective short-term time deposit rates. The bank balances and time deposits are deposited with creditworthy banks with no recent history of default.

## 財務報表附註

2024 年 3 月 31 日

### 14. 應付賬款、其他應付賬款及應計費用

應付賬款和其他應付賬款為不計息，平均信貸期為 30 天。

### 15. 合約負債

	2024 年 3 月 31 日 港元	2023 年 3 月 31 日 港元	2022 年 4 月 1 日 港元
來自客戶之短期預收款項			
提供牙科協助服務	452,555	459,251	461,331
提供訓練課程	439,109	884,988	660,688
	<u>891,664</u>	<u>1,344,239</u>	<u>1,122,019</u>

合約負債包括就提供牙科協助服務和訓練課程收取之短期預收款項。2024 年及 2023 年合約負債減少/增加主要由於年末從客戶收取與提供牙科協助服務和訓練課程有關的短期預收款項減少/增加所致。

### 16. 遞延收入

遞延收入指從政府得到與物業、機器及設備相關的經常資助金，並於有關資產的預期可用年期逐年按等額分期撥回至收入。

### 17. 資本承擔

於報告期末，本醫院之資本承擔如下：

	2024 港元	2023 港元
已訂約但尚未撥備：		
電腦設備	<u>-</u>	<u>598,800</u>

## NOTES TO FINANCIAL STATEMENTS

31 March 2024

### 14. ACCOUNTS PAYABLE, OTHER PAYABLES AND ACCRUALS

Accounts payable and other payables are non-interest-bearing and have an average credit term of 30 days.

### 15. CONTRACT LIABILITIES

	31 March 2024 HK\$	31 March 2023 HK\$	1 April 2022 HK\$
<i>Short-term advances received from customers</i>			
Provision of dental assistance services	452,555	459,251	461,331
Provision of training courses	439,109	884,988	660,688
	<u>891,664</u>	<u>1,344,239</u>	<u>1,122,019</u>

Contract liabilities include short-term advances received to provide dental assistance services and training courses. The decrease/increase in contract liabilities in 2024 and 2023 was mainly due to the decrease/increase in short-term advances received from customers in relation to the provisions of dental assistance services and training courses at the end of the year.

### 16. DEFERRED INCOME

Deferred income represents recurrent subvention received from the Government relating to property, plant and equipment and is recognised as income over the expected useful life of the relevant asset by equal annual instalments.

### 17. COMMITMENT

The Hospital had the following capital commitment at the end of the reporting period:

	2024 HK\$	2023 HK\$
Contracted, but not provided for:		
Computer equipment	<u>-</u>	<u>598,800</u>

## 財務報表附註

2024 年 3 月 31 日

### 18. 關聯方交易

- (a) 除已於本財務報表其他部分詳載之交易、安排及結餘外，本醫院於年內與關聯方進行以下重要交易：

	2024 港元	2023 港元
來自政府的經常資助金	210,132,000	208,942,000
來自政府的資本補助金	15,394,570	14,339,043
從機電工程營運基金購置的物業、機器及設備項目	6,308,000	6,430,000
機電工程營運基金收取的機電維修及其他服務費用開支	<u>12,231,020</u>	<u>11,432,168</u>

- (b) 本醫院使用的土地及樓宇均屬政府產業。於年內，本醫院並無就使用該土地及樓宇向政府支付任何租金（2023 年：無）。

- (c) 本醫院主要管理人員的報酬

	2024 港元	2023 港元
短期員工福利	2,526,373	2,571,900
離職後福利	<u>7,500</u>	<u>-</u>
支付給主要管理人員的總報酬	<u>2,533,873</u>	<u>2,571,900</u>

### 19. 按類別分類之金融工具

於報告期末，本醫院的金融資產包括應收賬款，包含在預付款項、按金及其他應收賬款的金融資產以及現金及現金等價物，分類為按攤銷成本列賬的金融資產。於 2024 年 3 月 31 日，包含在預付款項、按金及其他應收賬款中的金融資產的賬面值為 624,929 港元（2023 年：575,254 港元）。其他金融資產的賬面值顯示在財務狀況表上。

於報告期末，本醫院的金融負債包括包含在應付賬款、其他應付賬款及應計費用中的金融負債，分類為按攤銷成本列賬的金融負債。於 2024 年 3 月 31 日，包含在應付賬款、其他應付賬款及應計費用中的金融負債的賬面值為 14,821,382 港元（2023 年：11,589,141 港元）。

## NOTES TO FINANCIAL STATEMENTS

31 March 2024

### 18. RELATED PARTY TRANSACTIONS

- (a) In addition to the transactions, arrangements and balances detailed elsewhere in these financial statements, the Hospital had the following material transactions with related parties during the year:

	2024 HK\$	2023 HK\$
Recurrent subvention from the Government	210,132,000	208,942,000
Capital subvention from the Government	15,394,570	14,339,043
Purchases of items of property, plant and equipment from Electrical and Mechanical Services Trading Fund	6,308,000	6,430,000
Electrical and mechanical maintenance and other services fee expenses charged by Electrical and Mechanical Services Trading Fund	<u>12,231,020</u>	<u>11,432,168</u>

- (b) The land and buildings used by the Hospital is owned by the Government. During the year, the Hospital did not pay any rent to the Government for the use of land and buildings (2023: Nil).

- (c) Compensation of key management personnel of the Hospital

	2024 HK\$	2023 HK\$
Short-term employee benefits	2,526,373	2,571,900
Post-employment benefits	<u>7,500</u>	<u>-</u>
Total compensation paid to key management personnel	<u>2,533,873</u>	<u>2,571,900</u>

### 19. FINANCIAL INSTRUMENTS BY CATEGORY

The financial assets of the Hospital, which comprise accounts receivable, financial assets included in prepayments, deposits and other receivables, and cash and cash equivalents, are categorised as financial assets at amortised cost as at the end of the reporting period. The carrying amounts of the financial assets included in prepayments, deposits and other receivables as at 31 March 2024 amounted to HK\$624,929 (2023: HK\$575,254). The respective carrying amounts of the other financial assets are shown on the face of the statement of financial position.

The financial liabilities of the Hospital, which comprise financial liabilities included in accounts payable, other payables and accruals, are categorised as financial liabilities at amortised cost as at the end of the reporting period. The carrying amounts of the financial liabilities included in accounts payable, other payables and accruals as at 31 March 2024 amounted to HK\$14,821,382 (2023: HK\$11,589,141).

## 財務報表附註

2024 年 3 月 31 日

### 20. 金融工具的公允值

在報告期末，本醫院之金融資產和金融負債的賬面值與其公允值相若。

### 21. 財務風險管理目標和政策

本醫院的主要金融工具包括現金及現金等價物。該金融工具的主要用途乃為本醫院的運營提供資金。本醫院有若干其他直接自其運營產生的金融資產和負債，例如應收賬款，包含在預付款項、按金及其他應收賬款的金融資產，以及包含在應付賬款、其他應付賬款及應計費用中的金融負債。

本醫院的金融工具所產生之主要風險為信貸風險和流動資金風險。管理局審閱並同意管理每種風險的政策，現將其總結如下。

#### 信貸風險

本醫院主要與信譽良好的第三方進行交易。應收賬款結餘均受持續監察，本醫院的壞賬風險不大。

#### 最高風險及年末分階段分類

下表根據本醫院的信貸政策，列示信貸質素及最高信貸風險，主要基於逾期資料（除非無須過大成本或努力便可獲得其他資料），及於 3 月 31 日之年末分階段分類。呈列數字為金融資產的賬面總值。

於 2024 年 3 月 31 日

	12 個月預期 信貸虧損	全期預期信貸虧損			合計 港元
	第 1 階段 港元	第 2 階段 港元	第 3 階段 港元	簡化法 港元	
應收賬款*	-	-	-	14,673	14,673
包含在預付款項、按金及 其他應收賬款中的金融資產					
- 正常**	624,929	-	-	-	624,929
現金及現金等價物					
- 尚未逾期	35,042,906	-	-	-	35,042,906
	<u>35,667,835</u>	<u>-</u>	<u>-</u>	<u>14,673</u>	<u>35,682,508</u>

## NOTES TO FINANCIAL STATEMENTS

31 March 2024

### 20. FAIR VALUES OF FINANCIAL INSTRUMENTS

At the end of the reporting period, the carrying amounts of the Hospital's financial assets and financial liabilities approximated to their fair values.

### 21. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

The Hospital's principal financial instrument comprises cash and cash equivalents. The main purpose of this financial instrument is to finance the Hospital's operations. The Hospital has various other financial assets and liabilities such as accounts receivable, financial assets included in prepayments, deposits and other receivables, and financial liabilities included in accounts payable, other payables and accruals, which mainly arise directly from its operations.

The main risks arising from the Hospital's financial instruments are credit risk and liquidity risk. The Board of Governors reviews and agrees policies for managing each of these risks and they are summarised below.

#### *Credit risk*

The Hospital mainly transacts with creditworthy third parties. Receivable balances are monitored on an ongoing basis and the Hospital's exposure to bad debts is not significant.

#### *Maximum exposure and year-end staging*

The tables below show the credit quality and the maximum exposure to credit risk based on the Hospital's credit policy, which is mainly based on past due information unless other information is available without undue cost or effort, and year-end staging classification as at 31 March. The amounts presented are gross carrying amounts for financial assets.

As at 31 March 2024

	12-month ECLs	Lifetime ECLs			
	Stage 1 HK\$	Stage 2 HK\$	Stage 3 HK\$	Simplified approach HK\$	Total HK\$
Accounts receivable*	-	-	-	14,673	14,673
Financial assets included in prepayments, deposits and other receivables					
- Normal**	624,929	-	-	-	624,929
Cash and cash equivalents					
- Not yet past due	35,042,906	-	-	-	35,042,906
	<u>35,667,835</u>	<u>-</u>	<u>-</u>	<u>14,673</u>	<u>35,682,508</u>

## 財務報表附註

2024 年 3 月 31 日

### 21. 財務風險管理目標和政策 (續)

信貸風險 (續)

最高風險及年末分階段分類 (續)

於 2023 年 3 月 31 日

	12 個月預期 信貸虧損	全期預期信貸虧損			合計 港元
	第 1 階段 港元	第 2 階段 港元	第 3 階段 港元	簡化法 港元	
應收賬款*	-	-	-	36,738	36,738
包含在預付款項、按金及 其他應收賬款中的金融資產					
- 正常**	575,254	-	-	-	575,254
現金及現金等價物					
- 尚未逾期	27,253,316	-	-	-	27,253,316
	<u>27,828,570</u>	<u>-</u>	<u>-</u>	<u>36,738</u>	<u>27,865,308</u>

\* 本醫院應用簡化方法評估應收賬款的減值，以撥備矩陣為基礎的資料披露於財務報表附註 11。

\*\* 倘包含在預付款項、按金及其他應收賬款中的金融資產並無逾期且並無資訊顯示該等金融資產之信貸風險自初次確認後大幅增加，則該等金融資產之信貸質量被視為「正常」。否則，該等金融資產之信貸質量被視為「不確定」。

#### 流動資金風險

流動資金風險為本醫院由於資金短缺而難以履行財務責任的風險。本醫院面對的流動資金風險主要來自金融資產和負債到期日不合而產生。本醫院通過考慮金融負債和金融資產的到期日來監控資金短缺的風險。

本醫院的目標是利用政府提供的資金，在資金的連續性與靈活性之間保持平衡。本醫院旨在保持足夠的現金及銀行存款，以滿足其流動性要求。

於報告期末，本醫院根據已訂約但未貼現款項計算之金融負債的到期情況為少於一年。



## NOTES TO FINANCIAL STATEMENTS

31 March 2024

### 21. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

*Credit risk (continued)*

*Maximum exposure and year-end staging (continued)*

As at 31 March 2023

	12-month ECLs	Lifetime ECLs			
	Stage 1 HK\$	Stage 2 HK\$	Stage 3 HK\$	Simplified approach HK\$	Total HK\$
Accounts receivable*	-	-	-	36,738	36,738
Financial assets included in prepayments, deposits and other receivables					
- Normal**	575,254	-	-	-	575,254
Cash and cash equivalents					
- Not yet past due	27,253,316	-	-	-	27,253,316
	<u>27,828,570</u>	<u>-</u>	<u>-</u>	<u>36,738</u>	<u>27,865,308</u>

\* For accounts receivable to which the Hospital applies the simplified approach for impairment, information based on the provision matrix is disclosed in note 11 to the financial statements.

\*\* The credit quality of the financial assets included in prepayments, deposits and other receivables is considered to be “normal” when they are not past due and there is no information indicating that the financial assets had a significant increase in credit risk since initial recognition. Otherwise, the credit quality of the financial assets is considered to be “doubtful”.

#### *Liquidity risk*

Liquidity risk is the risk that the Hospital will encounter difficulty in meeting financial obligations due to shortage of funds. The Hospital’s exposure to liquidity risk arises primarily from mismatches of the maturities of financial assets and liabilities. The Hospital monitors its risk to a shortage of funds by considering the maturities of both its financial liabilities and financial assets.

The Hospital’s objective is to maintain a balance between continuity of funding and flexibility through the use of funding from the Government. The Hospital aims to maintain sufficient cash and bank balances to meet its liquidity requirements.

The maturity profile of the Hospital’s financial liabilities as at the end of the reporting period, based on the contractual undiscounted payments, is less than one year.

## 財務報表附註

2024 年 3 月 31 日

### 21. 財務風險管理目標和政策 (續)

#### 資本管理

本醫院資本管理之主要目標為保障本醫院持續運營之能力，並維持穩健之資本比率，以支持其運作。

管理局定期審查和管理其資本結構，並根據經濟狀況的變化和相關資產的風險特徵對其進行調整。為了維持資本結構，本醫院通過政府補貼獲得資金。截至 2024 年 3 月 31 日和 2023 年 3 月 31 日止年度，資本管理的目標、政策或程序並無變動。

本醫院的資本包括儲備的所有組成部分。

### 22. 比較金額

某些比較金額已重新分類，以符合本年度的財務報表列報方式。管理局認為，這種重新分類將使本醫院的財務狀況、財務表現和現金流量更恰當地呈現，並更好地反映交易的性質。

### 23. 財務報表之批准

本財務報表於 2024 年 12 月 12 日獲管理局批准及授權刊發。

## NOTES TO FINANCIAL STATEMENTS

31 March 2024

### 21. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

#### *Capital management*

The primary objectives of the Hospital's capital management are to safeguard the Hospital's ability to continue as a going concern and to maintain healthy capital ratios in order to support its operations.

The Board of Governors regularly reviews and manages its capital structure and makes adjustments to it in light of changes in economic conditions and the risk characteristics of the underlying assets. To maintain the capital structure, the Hospital obtains funding through government subvention. No changes were made in the objectives, policies or processes for managing capital during the years ended 31 March 2024 and 2023.

Capital of the Hospital comprises all components of reserves.

### 22. COMPARATIVE AMOUNTS

Certain comparative amounts have been reclassified to conform with the current year's presentation. The Board of Governors considers that such reclassifications will allow a more appropriate presentation of the Hospital's financial position, financial performance and cash flows and better reflect the nature of the transactions.

### 23. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Governors on 12 December 2024.

(僅用於管理層資料用途)

根據香港特別行政區政府與菲臘牙科醫院之間的《行政安排備忘錄》之資助金儲備計算依據

截至 2024 年 3 月 31 日止年度

根據香港特別行政區政府(「政府」)與菲臘牙科醫院之間的《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的年度經常資助金的 15%。超出此限制的金額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。

用於管理層用途，資助金儲備之調節如下：

	2024 港元	2023 港元
於年初	17,208,730	13,858,080
年度全面收益總額	1,812,874	640,623
遞延收入撥回	( 2,638,142)	( 3,238,362)
物業、機器及設備之折舊	10,253,442	10,037,707
物業、機器及設備之撇銷	399,200	-
存貨之增加	( 15,372)	( 28,707)
累算年假之減少	( 951,596)	( 1,050,714)
累算員工約滿酬金之(減少)/增加	( 411,479)	1,156,393
購置物業、機器及設備項目	( 3,651,745)	( 4,166,290)
於年終	<u>22,005,912</u>	<u>17,208,730</u>
分析如下：		
資助金儲備	<u>22,005,912</u>	<u>17,208,730</u>

(For management information purpose only)

BASIS OF CALCULATION OF RESERVE FROM SUBVENTION UNDER THE MEMORANDUM OF ADMINISTRATIVE ARRANGEMENTS BETWEEN THE GOVERNMENT OF THE HONG KONG SPECIAL ADMINISTRATIVE REGION AND THE PRINCE PHILIP DENTAL HOSPITAL

YEAR ENDED 31 MARCH 2024

In accordance with the Memorandum of Administrative Arrangements entered into between the Government of the Hong Kong Special Administrative Region (the “Government”) and The Prince Philip Dental Hospital, the level of reserve from subvention shall not, at any one point in time, exceed 15% of the annual recurrent subvention in the current financial year. The amount in excess of this limit should be returned to the Government in the current financial year or deducted from the following year’s government subvention.

For management purpose, the reserve from subvention is reconciled as follows:

	2024 HK\$	2023 HK\$
At beginning of year	17,208,730	13,858,080
Total comprehensive income for the year	1,812,874	640,623
Release of deferred income	( 2,638,142)	( 3,238,362)
Depreciation of property, plant and equipment	10,253,442	10,037,707
Write-off of items of property, plant and equipment	399,200	-
Increase in inventories	( 15,372)	( 28,707)
Decrease in accrued annual leave	( 951,596)	( 1,050,714)
(Decrease)/increase in accrued gratuities	( 411,479)	1,156,393
Purchases of items of property, plant and equipment	( 3,651,745)	( 4,166,290)
At end of year	<u>22,005,912</u>	<u>17,208,730</u>
Analysed into:		
Reserve from subvention	<u>22,005,912</u>	<u>17,208,730</u>



**菲臘牙科醫院**  
**The Prince Philip Dental Hospital**

地址 Address

香港西營盤醫院道34號

34 Hospital Road, Sai Ying Pun, Hong Kong

查詢電話 Telephone number

2859 0238

電郵 E-mail

[enquiry@ppdh.org.hk](mailto:enquiry@ppdh.org.hk)

網址 Website

<https://ppdh.org.hk/>

