



菲 臘 牙 科 醫 院

The Prince Philip Dental Hospital

# 管 理 局 年 報

**ANNUAL REPORT  
THE BOARD OF GOVERNORS**

**2011 / 12**

香港西營盤醫院道 34 號

34 Hospital Road, Sai Ying Pun, Hong Kong

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

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# 菲臘牙科醫院

## 本院使命

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

# **THE PRINCE PHILIP DENTAL HOSPITAL**

## **MISSION STATEMENT**

- (1) To be a Centre of Excellence for dental education, research and dental care in the region; supporting the Faculty of Dentistry of the University of Hong Kong (HKU) to take the lead in training of dental and para-dental students to become caring, dedicated and well-qualified members of the dental team;
- (2) To undertake high quality research and provide specialist and postgraduate dental training and facilities for continuing dental education in Hong Kong;
- (3) To fully utilize available resources, creating an environment to attract and motivate staff; maximizing their potential within the oral health care environment;
- (4) To promote community partnership in raising the awareness and the importance of dental care;
- (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

## 2011 年 4 月 1 日至 2012 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，以及為港大教育學院之言語及聽覺科學系提供上課場地。

2. 管理局的日常事務多由其轄下之「編制及財務委員會」於會議中處理，也透過文件傳閱來審議。由院長出任主席的「策劃委員會」，在策略性的規劃及發展方面會向編制及財務委員會和管理局作出建議，以及監督變革的執行。附頁甲、乙及丙分別詳列了管理局、編制及財務委員會和策劃委員會於本報告年度之委員名單。

#### 培訓課程滙報

##### (I) 學院舉辦之課程

3. 51 名畢業生於 2011 年 12 月成功獲取了牙醫學士學位。在報告年度中有 69 名研究生分別獲頒下列學位或文憑：

<u>學位 / 文憑</u>	<u>人數</u>
牙醫碩士(牙髓病學)學位	3
牙醫碩士(植齒學)學位	5
牙醫碩士(口腔頷面外科)	4
牙醫碩士(兒童齒科)學位	4
牙醫碩士(牙周病學)學位	4
牙醫碩士(牙周病學)學位 (與北京大學合辦之校外延展課程)	4
牙醫碩士(修復學)學位	4
理科碩士(社會牙醫學)學位	2
理科碩士(牙科材料科學)學位	2
理科碩士(全科牙醫學)學位	1
理科碩士(植齒學)學位	9
牙髓病學高級文憑	3
矯齒學高級文憑	3
兒童齒科高級文憑	2
牙周病學高級文憑	2
牙科修復學高級文憑	2
哲學碩士研究學位	1
哲學博士研究學位	14

# THE PRINCE PHILIP DENTAL HOSPITAL

## REPORT ON THE ACTIVITIES BY THE BOARD OF GOVERNORS

### for the Year 1 April 2011 to 31 March 2012

#### 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. It also houses the Division of Speech and Hearing Sciences of the Faculty of Education.

2. Operational matters of the Board are mainly dealt with by the Board’s Establishment and Finance Committee (“the EFC”) at meetings or by circulation of Papers. The Planning Group, under the chairmanship of the Director, makes recommendations to the EFC and the Board and oversees the progress of implementation of changes. The compositions of the Board, the EFC and the Planning Group during the year of this Report are listed at **Appendices A, B and C** respectively.

#### Training Activities

##### (I) Courses Organized by the Faculty

3. In December 2011, Bachelor of Dental Surgery (BDS) degrees were conferred on 51 graduates who had successfully completed their course of study. Meanwhile, 69 postgraduate students obtained their second degrees or diplomas with the following distribution:

<u>Degree / Diploma</u>	<u>Student Number</u>
Master of Dental Surgery in Endodontics	3
Master of Dental Surgery in Implant Dentistry	5
Master of Dental Surgery in Oral and Maxillofacial Surgery	4
Master of Dental Surgery in Paediatric Dentistry	4
Master of Dental Surgery in Periodontology	4
Master of Dental Surgery in Periodontology (Conjoint with Peking University, Beijing, China)	4
Master of Dental Surgery in Prosthodontics	4
Master of Science in Community Dentistry	2
Master of Science in Dental Materials Science	2
Master of Science in General Dentistry	1
Master of Science in Implant Dentistry	9
Advanced Diploma in Endodontics	3
Advanced Diploma in Orthodontics	3
Advanced Diploma in Paediatric Dentistry	2
Advanced Diploma in Periodontology	2
Advanced Diploma in Prosthodontics	2
Master of Philosophy	1
Doctor of Philosophy	14

4. 在 2012 年 3 月 31 日，牙醫本科學生有 266 人，其學生人數分佈為：

<u>年級</u>	<u>人數</u>
一年級	58
二年級	56
三年級	49
四年級	50
五年級	53

此外，還有 170 研究生攻讀下列學位或文憑課程：

<u>課程</u>	<u>人數</u>
牙醫碩士(牙髓病學)學位	6
牙醫碩士(植齒學)學位	15
牙醫碩士(口腔頷面外科)學位	13
牙醫碩士(兒童齒科)學位	1
牙醫碩士(牙周病學)學位	8
牙醫碩士(修復學)學位	5
理科碩士(社會牙醫學)學位	8
理科碩士(全科牙醫學)學位	1
矯齒學碩士學位	16
理科碩士(牙科材料科學)學位	3
理科碩士(植齒學)學位	5
牙髓病學高級文憑	2
矯齒學高級文憑	3
兒童齒科高級文憑	2
牙周病學高級文憑	6
牙科修復學高級文憑	10
哲學碩士研究學位	6
哲學博士研究學位	60

(II) 本院跟學院或其他機構合辦之課程

5. 一年全日制或兩年日間兼讀制之「牙科手術助理員證書課程」是由本院及學院自 1982 年起合辦的課程。2011 年 9 月，共招收了 30 名學員修讀一年全日制課程與 6 名學員修讀兩年日間兼讀制課程。2012 年 1 月，36 名修讀全日制之學員，在修畢課程後，獲頒授了「菲臘牙科醫院牙科手術助理員證書」。

4. As at 31 March 2012, 266 undergraduates were under training for Bachelor Degree of Dental Surgery and the student distribution was :

<u>Year</u>	<u>Student Number</u>
First Year	58
Second Year	56
Third Year	49
Fourth Year	50
Fifth Year	53

In addition, 170 postgraduate students were studying the following degree/diploma courses :

<u>Course</u>	<u>Student Number</u>
Master of Dental Surgery in Endodontics	6
Master of Dental Surgery in Implant Dentistry	15
Master of Dental Surgery in Oral and Maxillofacial Surgery	13
Master of Dental Surgery in Paediatric Dentistry	1
Master of Dental Surgery in Periodontology	8
Master of Dental Surgery in Prosthodontics	5
Master of Science in Community Dentistry	8
Master of Science in General Dentistry	1
Master of Orthodontics	16
Master of Science in Dental Materials Science	3
Master of Science in Implant Dentistry	5
Advanced Diploma in Endodontics	2
Advanced Diploma in Orthodontics	3
Advanced Diploma in Paediatric Dentistry	2
Advanced Diploma in Periodontology	6
Advanced Diploma in Prosthodontics	10
Master of Philosophy	6
Doctor of Philosophy	60

(II) Courses Co-organized with the Faculty or Others

5. The one-year full-time or two-year part-time day release course of Certificate of Proficiency in Dental Surgery Assisting has been co-organized with the Faculty since 1982. In September 2011, 30 full-time students were enrolled in the one-year certificate course, and 6 part-time students were enrolled in the two-year one. In January 2012, 36 full-time Student Dental Surgery Assistants graduated with the award of the PPDH Certificate of Proficiency in Dental Surgery Assisting.



6. 由 2002 年 9 月起，本院跟香港大學及香港大學專業進修學院合辦兩年全日制的「牙科衛生護理高級文憑課程」。2011 年 9 月，分別有 23 名及 21 名學員攻讀第一及第二學年課程。18 名學員完成兩年課程後，於 2012 年 1 月獲頒授「牙科衛生護理高級文憑」。

### (III) 本院獨自舉辦之課程

7. 兩年全日制之「牙科工藝文憑課程」是本院自 1993 年起獨自舉辦之課程。2011 年 9 月，共有 21 名學員修讀第一年之文憑課程，另有 22 名學員就讀第二年的課程。19 名畢業學員於 2011 年 12 月獲授「菲臘牙科醫院牙科工藝文憑」。

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

### 財政及其他資訊

9. 於 2012 年 3 月 31 日，醫院編制有 292 個職位。

10. 本院已根據菲臘牙科醫院條例第 16 條呈交經簽署與審計的 2011/12 財政年度帳目報表（見附頁戊）。本年度的總經常開支是 142,079,928 元。同年，用於維修工程和設備上之總非經常開支為 36,132,874 元，全由政府非經常資助金資助。全年總收入是 141,884,442 元：包括政府經常資助金 125,270,000 元及其他收入 16,614,442 元。

11. 在本報告年度，本院豁免病人收費總額為 752,254 元。

12. 同年度，本院新登記或重新登記之病人有 8,332 名成人及 1,835 名小童，而各部門的總診症人次為 125,140。

### 其他活動

13. 位於本院五樓之香港大學教育學院轄下的言語及聽覺科學系，亦有 38 名畢業生在 2011 年 7 月取得理學士（言語及聽覺科學）學位。同時，在報告年度中共有 8 位研究生獲頒哲學碩士或哲學博士研究學位。

14. 在 2011/12 學年，該學系之學生總數為 203 人，其攻讀之課程及學生人數分佈為：

<u>課程</u>	<u>人數</u>
理學士(言語及聽覺科學)學位	162
理學碩士(聽覺學)學位	8
哲學碩士或哲學博士研究學位	33

6. The two-year full-time course of Higher Diploma in Dental Hygiene has been jointly organized by the University of Hong Kong, the School of Professional and Continuing Education of the University of Hong Kong (SPACE) and the Hospital since September 2002. In September 2011, 23 and 21 Student Dental Hygienists were enrolled in the first and second years of the course respectively. In January 2012, 18 students were awarded the Higher Diploma in Dental Hygiene.

(III) Courses Organized by the Hospital

7. The two-year full-time course of General Diploma in Dental Technology has been organized by the Hospital since 1993. In September 2011, 21 students were enrolled in the first year and 22 students were enrolled in the second year of the course. In December 2011, 19 graduates were awarded the PPDH General Diploma in Dental Technology.

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

**Financial and Other Information**

9. The Hospital establishment stood at 292 posts as at 31 March 2012.

10. The signed and audited statement of accounts for 2011/12 at **Appendix E** is submitted in accordance with Section 16 of The Prince Philip Dental Hospital Ordinance. The total recurrent expenditure for the year was \$142,079,928. During the same period, the total capital expenditure on works and equipment was \$36,132,874 which was fully funded by the Government's capital subvention. The Government's recurrent subvention (\$125,270,000) and income from other sources (\$16,614,442) brought the total revenue for the year to \$141,884,442.

11. The total amount of patient fees waived for the year of this Report was \$752,254.

12. During the same period, 8,332 adult patients and 1,835 child patients were newly registered or re-registered at the Hospital. The total number of patient attendances at various disciplines and clinics throughout the year was 125,140.

**Other Activities**

13. In the Division of Speech and Hearing Sciences of the Faculty of Education, HKU situated on the Fifth Floor of the Hospital, 38 students graduated with the Bachelor Degree of Science (Speech and Hearing Sciences) in July 2011. Meanwhile, 8 postgraduate students were conferred with their second degree in Master of Philosophy or Doctor of Philosophy.

14. In the 2011/12 academic year, 203 students were studying the following degree courses and the student distribution was :

<u>Course</u>	<u>Student Number</u>
Bachelor of Science in Speech and Hearing Sciences	162
Master of Science in Audiology	8
Master of Philosophy or Doctor of Philosophy	33

菲臘牙科醫院  
管理局

THE PRINCE PHILIP DENTAL HOSPITAL  
BOARD OF GOVERNORS

2011 年 4 月 1 日至 2012 年 3 月 31 日 — 成員名單  
Membership – 1 April 2011 to 31 March 2012

主席 : 林宣武先生 Mr. W.S.M. LIN, SBS, JP  
Chairman

成員 : 非公職人員 Non-public Officers  
Members

鄭秀如女士	Ms. C.S.Y. CHENG
羅德慧女士	Ms. A.D.W. LO
蒙德揚先生	Mr. D.T.Y. MONG

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

梁世民牙科醫生	Dr. S.S.M. LEUNG, JP
林友港牙科醫生	Dr. J.Y.K. LING

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

陳立昌教授	Professor L.C. CHAN
周肇平教授	Professor S.P. CHOW, SBS, JP
高弼文教授	Professor E.F. CORBET
姚文禮教授	Professor E.M.L. YIU

公職人員 Public Officers

食物及衛生局副秘書長 (或其代表)

Deputy Secretary for Food and Health (or his representative)

麥駱雪玲女士 (至 2012 年 1 月 3 日為止)	Mrs. S.S.L. LOK MAK, JP (up to 3 January 2012)
謝小華女士 (從 2012 年 1 月 4 日起)	Miss J.S.W. TSE, JP (from 4 January 2012)

**教育局首席助理秘書長 (或其代表)**

**Principal Assistant Secretary for Education (or his representative)**

黃珮玟女士  
(至 2011 年 10 月 9 日為止)

Ms. A.P.M. WONG  
(up to 9 October 2011)

劉家麒先生  
(從 2011 年 10 月 10 日起)

Mr. W.K.K. LAU  
(from 10 October 2011)

**衛生署助理署長 (或其代表)**

**Assistant Director of Health (or his representative)**

袁錦華先生

Mr. D.K.W. YUEN

**衛生署牙科服務主任顧問醫生(或其代表)**

**Consultant i/c Dental Services, Department of Health (or his representative)**

陳祖貽牙科醫生

Dr. J.C.Y CHAN, JP

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

Ex-officio  
Members

西門雅概教授

Professor L.P. SAMARANAYAKE

**菲臘牙科醫院審計主任**

**Comptroller, The Prince Philip Dental Hospital**

黃馮坤儀女士

Mrs. K.K.Y. FUNG WONG

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

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

菲臘牙科醫院  
編制及財務委員會

THE PRINCE PHILIP DENTAL HOSPITAL  
ESTABLISHMENT AND FINANCE COMMITTEE

2011 年 4 月 1 日至 2012 年 3 月 31 日 — 成員名單  
Membership – 1 April 2011 to 31 March 2012

主席  
Chairperson : 鄭秀如女士 Ms. C.S.Y. CHENG

成員  
Members : 香港大學財務處處長  
**Director of Finance, the University of Hong Kong**  
林炳麟先生 Mr. P.B.L. LAM

**衛生署助理署長 Assistant Director of Health**  
袁錦華先生 Mr. D.K.W. YUEN

食物及衛生局首席行政主任 (衛生)  
**Principal Executive Officer (Health), Food and Health Bureau**  
李佑光先生 Mr. Y.K. LEE

菲臘牙科醫院院長  
**Director, The Prince Philip Dental Hospital**  
西門雅概教授 Professor L.P. SAMARANAYAKE

菲臘牙科醫院審計主任  
**Comptroller, The Prince Philip Dental Hospital**  
黃馮坤儀女士 Mrs. K.K.Y. FUNG WONG

菲臘牙科醫院  
策劃委員會

THE PRINCE PHILIP DENTAL HOSPITAL  
PLANNING GROUP

2011 年 4 月 1 日至 2012 年 3 月 31 日 — 成員名單  
Membership – 1 April 2011 to 31 March 2012

主席  
Chairman : 菲臘牙科醫院院長  
**Director, The Prince Philip Dental Hospital**  
西門雅概教授 Professor L.P. SAMARANAYAKE

成員  
Members : **私家牙醫 Private Dentists**  
趙啟聰牙科醫生 Dr. G.K.C. CHIU  
劉熾佳牙科醫生 Dr. G.C.K. LAU  
汪才生牙科醫生 Dr. J. WONG

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

張順彬教授 Professor G.S.P. CHEUNG  
張念光教授 Professor L.K. CHEUNG  
梁惠強教授 Professor W.K. LEUNG

菲臘牙科醫院審計主任  
**Comptroller, The Prince Philip Dental Hospital**  
黃馮坤儀女士 Mrs. K.K.Y. FUNG WONG

菲臘牙科醫院  
THE PRINCE PHILIP DENTAL HOSPITAL  
表現趨勢  
PERFORMANCE TREND

- (1) 過去三屆財政年度 2009/10 至 2011/12 之畢業人數為：  
Number of Students Graduated during the Past Three Financial Years 2009/10 to 2011/12:

學生 Students	2009/10	2010/11	2011/12
牙醫學院本科生 Undergraduates of Faculty of Dentistry	57	52	51
牙醫學院研究生 Postgraduates of Faculty of Dentistry	71	84	69
牙科手術助理員 Student Dental Surgery Assistants			
- 一年全日制 One-year Full-time	26	23	36
- 兩年日間兼讀制 Two-year Part-time	-	3	-
牙齒衛生員 Student Dental Hygienists	14	9	18
牙科技術員 Student Dental Technicians	14	14	19

- (2) 過去三屆財政年度 2009/10 至 2011/12 之入學人數為：  
Number of Students Enrolled during the Past Three Financial Years 2009/10 to 2011/12:

學生 Students	2009/10	2010/11	2011/12
牙醫學院本科生 Undergraduates of Faculty of Dentistry	261	261	266
牙醫學院研究生 Postgraduates of Faculty of Dentistry	196	191	170
牙科手術助理員 Student Dental Surgery Assistants			
- 一年全日制 One-year Full-time	30	42	30
- 兩年日間兼讀制 Two-year Part-time	3	-	6
牙齒衛生員 Student Dental Hygienists	31	43	44
牙科技術員 Student Dental Technicians	34	43	43

THE PRINCE PHILIP DENTAL HOSPITAL  
菲臘牙科醫院

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

截至 2012 年 3 月 31 日止年度  
For the year ended March 31, 2012

註：本報告內容，如有歧義，概以英文版本為準。



財務報表及核數師報告書  
截至 2012 年 3 月 31 日止年度

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REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2012

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## 核數師報告書

### 致菲臘牙科醫院管理局

(根據香港法例第 1081 章菲臘牙科醫院條例成立)

本核數師(以下簡稱「我們」)已審核刊於第22頁至第61頁菲臘牙科醫院(以下簡稱「醫院」)的財務報表。此財務報表包括於2012年3月31日之資產負債表與截至該日止年度之收支表、累積虧絀變動表及現金流量表，以及主要會計政策概要和其他附註解釋。

### **管理局在編製財務報表上的責任**

管理局須負責根據香港會計師公會頒佈的香港財務報告準則，真實而公平地編製及呈列該等財務報表。管理局亦有責任實施其認為必須的內部監控措施，以確保財務報表不會因欺詐或錯誤而導致重大錯誤陳述。

### **核數師的責任**

我們的責任是根據我們審核工作的結果，對該等財務報表作出獨立意見，並只向管理局報告我們的意見，及不作其他用途。我們並不就本報告的內容向任何其他人士負責或承擔法律責任。我們是按照香港會計師公會頒佈的香港核數準則進行審核工作。該準則需要我們符合道德上的要求，計劃和進行審核，從而就確定財務報表沒有重大錯誤陳述時取得合理保證。

審核涉及執执行程序以獲取有關財務報表所載金額及披露資料的審核憑證。所選定的程序取決於核數師的判斷，包括評估由於欺詐或錯誤而導致財務報表存有重大錯誤陳述的風險。在評估該等風險時，核數師考慮與醫院編製及真實而公平地列報財務報表相關的內部控制，以設計適當的審核程序，但並非為對醫院之內部控制的效能發表意見。審核亦包括評價管理局所採用會計政策的合適性及所作出會計估值的合理性，以及評價財務報表的整體列報方式。

我們相信，我們所獲得的審核憑證是充足和適當地為我們的審核意見提供基礎。

INDEPENDENT AUDITOR'S REPORT

TO THE BOARD OF GOVERNORS OF  
THE PRINCE PHILIP DENTAL HOSPITAL

菲臘牙科醫院

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

We have audited the financial statements of The Prince Philip Dental Hospital (the “Hospital”) set out on pages 22 to 61, which comprise the statement of financial position as at March 31, 2012, and the income and expenditure statement, statement of changes in accumulated deficits and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

**Board of Governors of the Hospital's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit and to report our opinion solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report. We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

核數師報告書

致菲臘牙科醫院管理局 - 續

(根據香港法例第 1081 章菲臘牙科醫院條例成立)

**意見**

我們認為上述的財務報表已根據香港財務報告準則真實與公平地反映醫院於 2012 年 3 月 31 日結算時的財務狀況，及截至該日止年度的盈餘和現金流動情況。

香港

執業會計師

德勤•關黃陳方會計師行

2012 年 9 月 21 日

INDEPENDENT AUDITOR'S REPORT

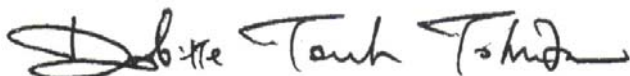
TO THE BOARD OF GOVERNORS OF  
THE PRINCE PHILIP DENTAL HOSPITAL - continued

菲臘牙科醫院

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

**Opinion**

In our opinion, the financial statements give a true and fair view of the state of the Hospital's affairs as at March 31, 2012, and of its deficit and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.



**Deloitte Touche Tohmatsu**

Certified Public Accountants

Hong Kong

September 21, 2012

收支表  
 截至 2012 年 3 月 31 日止年度

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	<u>附註</u>	<u>2012</u> 港元	<u>2011</u> 港元
收入			
政府經常資助金	6	125,270,000	112,286,000
診療收費	7	13,290,094	12,213,720
培訓收費	8	2,424,429	2,288,012
其他收入	9	818,411	692,662
利息收入		<u>81,508</u>	<u>33,900</u>
		<u>141,884,442</u>	<u>127,514,294</u>
支出			
員工薪酬及有關之費用	10	95,357,230	87,966,269
其他營運支出	11	46,569,198	39,285,954
核數師費用		<u>153,500</u>	<u>145,840</u>
		<u>142,079,928</u>	<u>127,398,063</u>
年度(虧絀)盈餘		<u>(195,486)</u>	<u>116,231</u>

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INCOME AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED MARCH 31, 2012

	<u>NOTES</u>	<u>2012</u> HK\$	<u>2011</u> HK\$
INCOME			
Recurrent Government subvention	6	125,270,000	112,286,000
Patient fees and charges	7	13,290,094	12,213,720
Tuition fees	8	2,424,429	2,288,012
Other income	9	818,411	692,662
Interest income		81,508	33,900
		<u>141,884,442</u>	<u>127,514,294</u>
EXPENDITURE			
Personnel emoluments	10	95,357,230	87,966,269
Other operating charges	11	46,569,198	39,285,954
Auditor's remuneration		153,500	145,840
		<u>142,079,928</u>	<u>127,398,063</u>
(DEFICIT) SURPLUS FOR THE YEAR		<u>(195,486)</u>	<u>116,231</u>



資產負債表  
於 2012 年 3 月 31 日

	附註	2012 港元	2011 港元
非流動資產			
設備	13	-	-
流動資產			
存貨		341,678	301,552
應收賬款、按金及預付款項	14	796,309	701,985
銀行結餘及現金	15	<u>11,295,409</u>	<u>9,913,279</u>
		<u>12,433,396</u>	<u>10,916,816</u>
資產總值		<u>12,433,396</u>	<u>10,916,816</u>
累計虧絀		( 9,108,262 )	( 8,891,246 )
非流動負債			
退休福利承擔	16	352,000	688,000
累算年假		<u>9,097,938</u>	<u>8,504,796</u>
		<u>9,449,938</u>	<u>9,192,796</u>
流動負債			
應付賬款及應計款項		12,070,190	10,611,168
應歸還政府款項	17	<u>21,530</u>	<u>4,098</u>
		<u>12,091,720</u>	<u>10,615,266</u>
虧絀及負債總值		<u>12,433,396</u>	<u>10,916,816</u>

第 22 至 61 頁之財務報表已於 2012 年 9 月 21 日獲管理局批准及授權發佈，並獲管理局主席代表簽署：

林宣武  
主席  
(代表管理局)

STATEMENT OF FINANCIAL POSITION  
AS AT MARCH 31, 2012

	<u>NOTES</u>	<u>2012</u> HK\$	<u>2011</u> HK\$
Non-current assets			
Equipment	13	-	-
Current assets			
Inventories		341,678	301,552
Debtors, deposits and prepayments	14	796,309	701,985
Bank balances and cash	15	11,295,409	9,913,279
		<u>12,433,396</u>	<u>10,916,816</u>
Total assets		<u>12,433,396</u>	<u>10,916,816</u>
Accumulated deficits		<u>(9,108,262)</u>	<u>(8,891,246)</u>
Non-current liabilities			
Retirement benefits obligations	16	352,000	688,000
Accrued annual leave		<u>9,097,938</u>	<u>8,504,796</u>
		<u>9,449,938</u>	<u>9,192,796</u>
Current liabilities			
Creditors, accrued charges and receipt in advance		12,070,190	10,611,168
Amount repayable to the Government	17	<u>21,530</u>	<u>4,098</u>
		<u>12,091,720</u>	<u>10,615,266</u>
Total deficits and liabilities		<u>12,433,396</u>	<u>10,916,816</u>

The financial statements on pages 22 to 61 were approved and authorised for issue by the Board of Governors on September 21, 2012 and are signed on its behalf by:



CHAIRMAN  
(ON BEHALF OF THE BOARD OF GOVERNORS)

累積虧絀變動表

截至 2012 年 3 月 31 日止年度

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	<u>累積虧絀</u> 港元
於 2010 年 4 月 1 日	(9,003,379)
年度盈餘	116,231
應歸還政府款項	<u>(4,098)</u>
於 2011 年 3 月 31 日	(8,891,246)
年度虧絀	(195,486)
應歸還政府款項	<u>(21,530)</u>
於 2012 年 3 月 31 日	<u><u>(9,108,262)</u></u>

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STATEMENT OF CHANGES IN ACCUMULATED DEFICITS  
FOR THE YEAR ENDED MARCH 31, 2012

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	Accumulated <u>deficits</u> HK\$
At April 1, 2010	(9,003,379)
Surplus for the year	116,231
Amount repayable to the Government	<u>(4,098)</u>
At March 31, 2011	(8,891,246)
Deficit for the year	(195,486)
Amount repayable to the Government	<u>(21,530)</u>
At March 31, 2012	<u><u>(9,108,262)</u></u>

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現金流量表  
截至 2012 年 3 月 31 日止年度

	<u>2012</u> 港元	<u>2011</u> 港元
<b>經營活動</b>		
年度(虧絀)盈餘	(195,486)	116,231
經調整以下各項：		
利息收入	(81,508)	(33,900)
退休福利承擔之減少	(336,000)	(303,000)
累算年假之增加	<u>593,142</u>	<u>212,132</u>
營運資本變動前之經營現金流量	(19,852)	(8,537)
存貨之增加	(40,126)	(21,265)
應收賬款、按金及預付款項之(增加)減少	(94,324)	110,336
應付賬款及應計款項之增加	<u>1,459,022</u>	<u>2,164,830</u>
<b>經營活動所收現金淨額</b>	<u>1,304,720</u>	<u>2,245,364</u>
<b>投資活動</b>		
銀行三個月以上定期存款之減少	-	2,000,000
已收利息	<u>81,508</u>	<u>33,900</u>
<b>投資活動所收現金淨額</b>	<u>81,508</u>	<u>2,033,900</u>
<b>融資活動所耗現金</b>		
歸還政府之款項	<u>(4,098)</u>	<u>(115,398)</u>
<b>現金及現金等價物之增加</b>	1,382,130	4,163,866
<b>年初之現金及現金等價物</b>	<u>9,853,279</u>	<u>5,689,413</u>
<b>年末之現金及現金等價物</b>	<u>11,235,409</u>	<u>9,853,279</u>
<b>來自</b>		
銀行結餘及現金	11,295,409	9,913,279
減：銀行三個月以上之定期存款	<u>(60,000)</u>	<u>(60,000)</u>
	<u>11,235,409</u>	<u>9,853,279</u>

STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED MARCH 31, 2012

	<u>2012</u> HK\$	<u>2011</u> HK\$
OPERATING ACTIVITIES		
(Deficit) surplus for the year	(195,486)	116,231
Adjustments for:		
Interest income	(81,508)	(33,900)
Decrease in retirement benefits obligations	(336,000)	(303,000)
Increase in accrued annual leave	593,142	212,132
Operating cash flows before movements in working capital	(19,852)	(8,537)
Increase in inventories	(40,126)	(21,265)
(Increase) decrease in debtors, deposits and prepayments	(94,324)	110,336
Increase in creditors, accrued charges and receipt in advance	1,459,022	2,164,830
NET CASH FROM OPERATING ACTIVITIES	1,304,720	2,245,364
INVESTING ACTIVITIES		
Decrease in bank deposits with maturity over three months	-	2,000,000
Interest received	81,508	33,900
NET CASH FROM INVESTING ACTIVITIES	81,508	2,033,900
NET CASH USED IN FINANCING ACTIVITIES		
Amount repaid to the Government	(4,098)	(115,398)
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,382,130	4,163,866
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	9,853,279	5,689,413
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	11,235,409	9,853,279
Represented by		
Bank balances and cash	11,295,409	9,913,279
Less: Bank deposits with maturity over three months	(60,000)	(60,000)
	11,235,409	9,853,279

財務報表附註

截至 2012 年 3 月 31 日止年度

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1. 簡介

菲臘牙科醫院(「本院」)乃香港特別行政區政府(「政府」)之補助機構，由政府以補貼形式資助。補貼資助金是用於津貼由補助機構舉辦之活動所產生有關收入及其已獲批准費用之差額。該等活動均已獲政府批准。

本院之註冊辦事處地址及主要營業地點為香港西營盤醫院道34號。

財務報表是以港幣呈列，與本院之功能貨幣相同。

本院的主要業務是為牙醫及牙科輔助專業人員訓練提供設施。

2. 編製財務報表的基準

本院乃政府補助機構，故財務報表是在持續經營的基準下編製。政府將提供補貼以助本院運作。

3. 採納新訂及經修訂之香港財務報告準則(「香港財務報告準則」)

本年度，本院應用下列各項由香港會計師公會頒佈並已生效之新訂或經修訂準則、修訂本及詮釋。

香港財務報告準則(修訂本)	2010年發佈的香港財務報告準則之改進
香港會計準則第24號(經修訂2009)	關連人士的披露
香港會計準則第32號(修訂本)	供股分類
香港(國際財務報告解釋委員會)－詮釋第14條(修訂本)	最低資金規定之預付款項
香港(國際財務報告解釋委員會)－詮釋第19條	以權益工具抵銷金融負債

採納新訂或經修訂準則、修訂本及詮釋之香港財務報告準則對本會計年度和前會計年度的財務報表呈報之金額及／或所披露資料並無重大影響。

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2012

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1. GENERAL

The Prince Philip Dental Hospital (the “Hospital”) is a subvented organisation of the Government of the Hong Kong Special Administrative Region (the “Government”) and is funded on a deficiency grant basis. A deficiency grant is a subvention designed to meet the difference in full between a subvented organisation’s income and approved expenditure for a programme of activities approved by the Government.

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

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

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

2. BASIS OF PREPARATION OF FINANCIAL STATEMENTS

The financial statements have been prepared on a going concern basis because the Hospital is a subvented organisation of the Government. The Government will provide subsidies to the Hospital to assist towards the running of the Hospital.

3. APPLICATION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”)

In the current year, the Hospital has applied the following new and revised HKFRSs issued by the Hong Kong Institute of Certified Public Accountants (the “HKICPA”).

Amendments to HKFRSs	Improvements to HKFRSs issued in 2010
HKAS 24 (Revised 2009)	Related party disclosures
Amendments to HKAS 32	Classification of rights issues
Amendments to HK(IFRIC) - INT 14	Prepayments of a minimum funding requirement
HK(IFRIC) - INT 19	Extinguishing financial liabilities with equity instruments

The application of the new and revised HKFRSs in the current year has had no material effect on the Hospital’s financial performance and positions for the current and prior years and/or disclosures set out in these financial statements.



### 3. 採納新訂及經修訂之香港財務報告準則（「香港財務報告準則」）- 續

本院並無提早應用下列已頒佈但未生效之新訂或經修訂準則、修訂本或詮釋。

香港財務報告準則（修訂本）	香港財務報告準則2009至2011年間之年度改進 <sup>1</sup>
香港財務報告準則第1號（修訂本）	嚴重惡性通脹及剔除首次採納者之固定日期 <sup>2</sup>
香港財務報告準則第1號（修訂本）	政府貸款 <sup>1</sup>
香港財務報告準則第7號（修訂本）	披露—金融資產轉讓 <sup>2</sup>
香港財務報告準則第7號（修訂本）	披露—金融資產及金融負債互抵 <sup>1</sup>
香港財務報告準則第9號（修訂本）及香港財務報告準則第7號（修訂本）	香港財務報告準則第9號之強制生效日期及過渡性披露 <sup>3</sup>
香港財務報告準則第10號（修訂本）、香港財務報告準則第11號（修訂本）及香港財務報告準則第12號（修訂本）	綜合財務報表、合營安排及於其他實體之權益披露：過渡性指引 <sup>1</sup>
香港財務報告準則第9號	金融工具 <sup>3</sup>
香港財務報告準則第10號	綜合財務報表 <sup>1</sup>
香港財務報告準則第11號	聯合安排 <sup>1</sup>
香港財務報告準則第12號	披露於其他實體之權益 <sup>1</sup>
香港財務報告準則第13號	公平值計量 <sup>1</sup>
香港會計準則第1號（修訂本）	其他綜合收入項目之呈列 <sup>5</sup>
香港會計準則第12號（修訂本）	遞延稅項：收回相關資產 <sup>4</sup>
香港會計準則第19號（經修改 2011）	僱員福利 <sup>1</sup>
香港會計準則第27號（經修改 2011）	個別財務報表 <sup>1</sup>
香港會計準則第28號（經修改 2011）	於聯營公司及合資公司之投資 <sup>1</sup>
香港會計準則第32號（修訂本）	金融資產及金融負債互抵 <sup>6</sup>
香港(國際財務報告解釋委員會)－詮釋第20條	露天礦場生產階段之剝採成本 <sup>1</sup>

<sup>1</sup> 於2013年1月1日或其後開始之年度期間生效。

<sup>2</sup> 於2011年7月1日或其後開始之年度期間生效。

<sup>3</sup> 於2015年1月1日或其後開始之年度期間生效。

<sup>4</sup> 於2012年1月1日或其後開始之年度期間生效。

<sup>5</sup> 於2012年7月1日或其後開始之年度期間生效。

<sup>6</sup> 於2014年1月1日或其後結束之年度期間生效。

本院管理層預期，應用其他新訂或經修訂準則、修訂本或詮釋對本院財務報表將無重大影響。

3. APPLICATION OF NEW AND REVISED HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”) - continued

The Hospital has not early applied the following new and revised HKFRSs that have been issued but are not yet effective:

Amendments to HKFRSs	Annual improvements to HKFRSs 2009 - 2011 cycle <sup>1</sup>
Amendments to HKFRS 1	Severe hyperinflation and removal of fixed dates for first-time adopters <sup>2</sup>
Amendments to HKFRS 1	Government Loans <sup>1</sup>
Amendments to HKFRS 7	Disclosures - Transfers of financial assets <sup>2</sup>
Amendments to HKFRS 7	Disclosures - Offsetting financial assets and financial liabilities <sup>1</sup>
Amendments to HKFRS 9 and HKFRS 7	Mandatory effective date of HKFRS 9 and transition disclosures <sup>3</sup>
Amendments to HKFRS 10, HKFRS 11 and HKFRS 12	Consolidated financial statements, joint arrangements and disclosure of interests in other entities: Transition guidance <sup>1</sup>
HKFRS 9	Financial instruments <sup>3</sup>
HKFRS 10	Consolidated financial statements <sup>1</sup>
HKFRS 11	Joint arrangements <sup>1</sup>
HKFRS 12	Disclosure of interests in other entities <sup>1</sup>
HKFRS 13	Fair value measurement <sup>1</sup>
Amendments to HKAS 1	Presentation of items of other comprehensive income <sup>5</sup>
Amendments to HKAS 12	Deferred tax - Recovery of underlying assets <sup>4</sup>
HKAS 19 (Revised 2011)	Employee benefits <sup>1</sup>
HKAS 27 (Revised 2011)	Separate financial statements <sup>1</sup>
HKAS 28 (Revised 2011)	Investments in associates and joint ventures <sup>1</sup>
Amendments to HKAS 32	Offsetting financial assets and financial liabilities <sup>6</sup>
HK(IFRIC) - INT 20	Stripping costs in the production phase of a surface mine <sup>1</sup>

<sup>1</sup> Effective for accounting periods beginning on or after January 1, 2013.

<sup>2</sup> Effective for accounting periods beginning on or after July 1, 2011.

<sup>3</sup> Effective for accounting periods beginning on or after January 1, 2015.

<sup>4</sup> Effective for accounting periods beginning on or after January 1, 2012.

<sup>5</sup> Effective for accounting periods beginning on or after July 1, 2012.

<sup>6</sup> Effective for accounting periods beginning on or after January 1, 2014.

The management of the Hospital anticipates that the application of the other new and revised HKFRSs will have no material impact on the financial statements.

#### 4. 主要會計政策

本財務報表是以歷史成本為基準，並根據香港會計師公會頒佈的香港財務報告準則而編製。歷史成本是以換取貨物時所付代價之公平值作為一般的根據。主要會計政策編訂如下。

##### 政府資助金

政府經常資助金是在本院確認相關支出時有系統地入賬。有關可折舊資產之政府資助金是從其在資產負債表上之賬面值中扣除。有關支出補貼或純為給本院即時之財務支持而收取的政府資助金，則會確認為該年度之收入。

##### 收入之確認

診療收費於提供服務時確認。

培訓收費於授課時確認。

金融資產之利息收入，會在經濟效益可能流入本院及收入金額能可靠地計量時才獲確認。金融資產產生之利息收入乃按時間基準，並參照尚未償還本金額及按所適用之利率入賬，而該利率為於首次確認時，透過財務資產之預期可用年期，將估計日後現金收據實際折讓至該資產之賬面淨值之比率。

##### 減值

本院於每個結算日覆核其資產之賬面值，以釐定該等資產是否有減值虧損之任何跡象。若該等跡象出現，則須估計資產的可收回金額，以釐定減值虧損(若有)。如不可能估計個別資產之可收回金額，本院則會估計資產所屬現金產生單位之可收回金額。於合理和一貫分配基準之原則可識別時，機構資產亦會被分配到個別之現金產生單位；否則會被分配到可合理地及按一貫分配基準而識別之最小現金產生單位中。

可收回金額為公平值減銷售成本及使用價值之較高者。評估使用價值時，估計未來現金流量乃使用稅前折現率折現至其現值，該折現率反映目前市場對資金時間值之評估以及估計未來現金流量未經調整之資產之獨有風險。

倘資產之可收回金額估值低於其賬面值，該資產之賬面值將減至可收回金額。減值虧損會被即時確認為開支。

倘減值虧損隨後逆轉，該資產之賬面值將增至重估之可收回金額，上限為假設該資產並無於過去年度確認減值虧損，而應釐定之賬面值。減值虧損之逆轉會被即時確認為收入。

#### 4. SIGNIFICANT ACCOUNTING POLICIES

The financial statements have been prepared under the historical cost basis and in accordance with HKFRSs issued by the HKICPA. Historical cost is generally based on the fair value of the consideration given in exchange for goods. The principal accounting policies are set out below.

##### Government subvention

Recurrent Government subvention is recognised as income on a systematic basis over the periods in which the Hospital recognises as expenses the related costs for which the grants are intended to compensate. Government subvention related to depreciable assets is recognised as a deduction from the carrying amount of the relevant asset in the statement of financial position. Government subvention that is receivable as compensation for expenses already incurred or for the purpose of giving immediate financial support to the Hospital with no future related costs is recognised as an income in the period in which it becomes receivable.

##### Recognition of income

Patient fees and charges are recognised when dental services are provided.

Tuition fees are recognised when training courses are conducted.

Interest income from a financial asset is recognised when it is probable that the economic benefits will flow to the Hospital and the amount of income can be measured reliably. Interest income from a financial asset is accrued on a time basis, by reference to the principal outstanding and at the effective interest rate applicable, which is the rate that exactly discounts the estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount on initial recognition.

##### Impairment

At the end of the reporting period, the Hospital reviews the carrying amounts of its assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss, if any. When it is not possible to estimate the recoverable amount of an individual asset, the Hospital estimates the recoverable amount of the cash-generating unit to which the asset belongs. Where a reasonable and consistent basis of allocation can be identified, corporate assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. An impairment loss is recognised immediately in income and expenditure statement.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as an income immediately.

#### 4. 主要會計政策 - 續

##### 存貨

存貨是指所購置的牙科物料，以其成本值或可變現淨值兩者較低者入賬。成本以加權平均法計算。可變現淨值是指存貨之估計售價減去所有估計完工成本及成功出售所需成本。

##### 員工退休計劃

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

既定供款退休福利計劃和混合計劃的既定供款部分之供款於到期日已作支出入賬。

獨立精算師須每年於年結日對混合計劃的既定收益部分進行一次評估，精算損益若超過本院退休福利承擔之現值或計劃資產之公平值兩者孰高者的百分之十時，須於參與員工之預期平均剩餘服務年期內攤分入賬。

若退休福利權益已歸屬計劃成員，過去服務成本需被立即確認，否則便以直線攤銷法在平均年期內攤分，直至更改權益已歸屬計劃成員。

資產負債表內所確認之數目代表經調整後既定權益責任之現值，該調整已計算未確認之精算損益及過去服務成本，並減除計劃資產公平值。因此計算而產生之任何資產限於未確認之精算虧損及過往服務成本，另加可動用退款及日後供款折扣之現值。

##### 金融工具

倘本院成為工具合約條文之訂約方，須於財務報表中確認金融資產及金融負債。金融資產及金融負債初步按公平值計算。因收購或發行金融資產及金融負債而直接產生之交易成本，須於初次確認時計入金融資產及金融負債（如適用）之公平值中。

4. SIGNIFICANT ACCOUNTING POLICIES - continued

Inventories

Inventories represent dental stores purchased and are stated at the lower of cost and net realisable value. Cost is calculated using the weighted average method. Net realisable value represents the estimated selling price for inventories less all estimated costs of completion and cost necessary to make the sale.

Staff retirement schemes

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

Payments to defined contribution retirement benefit schemes and defined contribution portion of the hybrid scheme are recognised as an expense when employees have rendered service entitling them to the contributions.

For defined benefit portion of the hybrid scheme, the cost of providing benefits is determined using the projected unit credit method, with actuarial valuations being carried out at the end of the reporting period. Actuarial gains and losses that exceed 10 per cent of the greater of the present value of the Hospital's defined benefit obligations and the fair value of plan assets at the end of the previous reporting period are amortised over the expected average remaining work lives of the participating employees.

Past service cost is recognised immediately to the extent that the benefits are already vested, and otherwise is amortised on a straight-line basis over the average period until the amended benefits become vested.

The retirement benefit obligation recognised in the statement of financial position represents the present value of the defined benefit obligation as adjusted for unrecognised actuarial gains and losses and unrecognised past service cost, and as reduced by the fair value of plan assets. Any asset resulting from this calculation is limited to unrecognised actuarial losses and past service cost, plus the present value of available refunds and reductions in future contributions to the plan.

Financial instruments

Financial assets and financial liabilities are recognised on the statement of financial position when the Hospital becomes a party to the contractual provisions of the instrument. Financial assets and financial liabilities are initially measured at fair value. Transaction costs that are directly attributable to the acquisition or issue of financial assets and financial liabilities are added to or deducted from the fair value of the financial assets or financial liabilities, as appropriate, on initial recognition.

#### 4. 主要會計政策 - 續

##### 金融工具 - 續

##### **金融資產**

本院之金融資產主要分為貸款及應收款項。金融資產之分類視乎其性質及目的，並於初步確認時釐定。所有財務資產之常規買賣會於交易日確認或取消確認。財務資產的常規買賣是指須在市場規則或慣例指定時間內交付的資產買賣。所採納之相關會計政策載列於下文。

##### 實際利息法

實際利息法為計算金融資產的攤銷成本及於相關期間分配利息收入之方法。實際利率為於初步確認時根據預期可使用年期或較短期間（如適用）估計未來現金收入（包括組成實際利率主要部分之已付或已收費用、交易成本及其他溢價或折扣）而折算金融資產之利率。

利息按實際利率基準確認。

##### 貸款及應收款項

貸款及應收款項為附帶其他固定或可釐定付款之非衍生金融資產，該資產並無在活躍市場計算報價。於初步確認後各結算日，貸款及應收款項（包括應收賬款及銀行結餘）均按實際利率法計算其攤銷成本再扣除任何已識別之減值虧損入賬。

##### 貸款及應收款項減值

貸款及應收款項於各結算日評估是否存有減值跡象。倘有客觀證據顯示貸款及應收款項在初步確認後因發生某些事件而影響其未來現金流量，該貸款及應收款項會作減值。

貸款及應收款項減值之客觀證據可包括：

- 發行人或交易對手出現重大財政困難；或
- 違約，例如未能繳付或需延遲償還利息或本金；或
- 借款人可能面臨破產或財務重組；或
- 因財政困難，金融資產已在活躍市場中消失。

4. SIGNIFICANT ACCOUNTING POLICIES - continued

Financial instruments - continued

**Financial assets**

The Hospital's financial assets are mainly loans and receivables. The classification of the financial assets depends on their nature and purpose of the financial assets and is determined at the time of initial recognition. All regular way purchases or sales of financial assets are recognised and derecognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace. The accounting policy adopted in respect of the loans and receivables is set out below.

*Effective interest method*

The effective interest method is a method of calculating the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees and points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial asset, or, where appropriate, a shorter period to the net carrying amount on initial recognition.

Interest is recognised on an effective interest basis.

*Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Subsequent to initial recognition, loans and receivables (including debtors and bank balances) are carried at amortised cost using the effective interest method, less any identified impairment losses.

*Impairment of loans and receivables*

Loans and receivables are assessed for indicators of impairment at the end of the reporting period. Loans and receivables are considered to be impaired where there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the loans and receivables, the estimated future cash flows of the loans and receivables have been affected.

For loans and receivables, objective evidence of impairment could include:

- significant financial difficulty of the issuer or counterparty; or
- breach of contract, such as default or delinquency in interest or principal payments; or
- it becoming probable that the borrower will enter bankruptcy or financial re-organisation; or
- disappearance of an active market for that financial asset because of financial difficulties.



#### 4. 主要會計政策 - 續

##### 金融工具 - 續

##### **金融資產 - 續**

##### 貸款及應收款項減值 - 續

若干不會個別作出減值評估之貸款及應收款項（如應收賬款）會作綜合評估減值。應收款項組合出現減值之客觀證據包括本院過往收款紀錄，以及國家或本地經濟狀況出現突變而導致應收款項未能償還。

當按攤銷成本入賬的貸款及應收款項已減值時，確認減值的虧損會以金融資產賬面值與估計未來現金流按原有實際利率折現的現值之間的差異計算。

除應收賬款賬面值是透過壞賬準備扣減外，所有貸款及應收款項之賬面值是直接扣除減值虧損。壞賬準備賬面值之變動於收支表內確認。當應收賬款被認為不可收回，便會從壞賬準備上撇銷。隨後追回以前已撇銷之款項會計入收支表中。

會計年度後，如減值虧損的金額減少，而該減少之數目可與確認減值虧損後發生的事件客觀地關連，之前已確認的減值虧損將在收支表撥回，但該項資產於撥回減值日期的賬面值不得超出未確認該減值前原有的攤銷成本。

##### **金融負債**

本院之金融負債乃根據已訂立合約協議之內容與金融負債之定義進行分類。本院之金融負債分類為其他金融負債。

##### 實際利率法

實際利率法為於有關年度計算金融負債及分配利息支出之已攤銷成本的方法。實際利率是根據金融負債的可用年期或較短期間（若適用），對估計未來現金支出（包括所有已支付或已收取構成實際利率一部分之費用及支出、交易成本及其他溢價或折扣）確切地進行貼現，並貼現至首次確認之賬面淨值。

利息開支按實際利率基準確認。

##### 其他金融負債

其他金融負債包括應付賬款及應歸還政府款項，乃採用實際利率法按攤銷成本計算。

4. SIGNIFICANT ACCOUNTING POLICIES - continued

Financial instruments - continued

**Financial assets** - continued

*Impairment of loans and receivables* - continued

For certain categories of loans and receivables, such as debtors, assets that are assessed not to be impaired individually are, in addition, assessed for impairment on a collective basis. Objective evidence of impairment for a portfolio of receivables could include the Hospital's past experience of collecting payments and observable changes in national or local economic conditions that correlate with default on receivables.

For loans and receivables carried at amortised cost, the amount of the impairment loss recognised is the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial asset's original effective interest rate.

The carrying amount of the loans and receivables is reduced by the impairment loss directly for all financial assets with the exception of debtors, where the carrying amount is reduced through the use of an allowance account. Changes in the carrying amount of the allowance account are recognised in income and expenditure statement. When a debtor is considered uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited to income and expenditure statement.

If, in a subsequent period, the amount of impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment losses was recognised, the previously recognised impairment loss is reversed through income and expenditure statement to the extent that the carrying amount of the asset at the date the impairment is reversed does not exceed what the amortised cost would have been had the impairment not been recognised.

**Financial liabilities**

Financial liabilities of the Hospital are classified according to the substance of the contractual arrangements entered into and the definitions of a financial liability. The Hospital's financial liabilities are classified into other financial liabilities.

*Effective interest method*

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments (including all fees and points paid or received that from an integral part of the effective interest rate, transaction costs and other premiums or discounts) through the expected life of the financial liability, or, where appropriate, a shorter period, to the net carrying amount on initial recognition.

Interest expense is recognised on an effective interest basis.

*Other financial liabilities*

Other financial liabilities including creditors and accrued charges and amount repayable to the Government are subsequently measured at amortised cost, using the effective interest method.

#### 4. 主要會計政策 - 續

##### 金融工具 - 續

##### **取消確認**

本院僅會當金融資產現金流量之合約權益屆滿時，或當金融資產連帶絕大部份資產擁有權風險及回報轉讓到另一實體時，才終止確認金融資產。

於取消確認金融資產時，資產賬面值與已收代價加上已直接於儲備確認之應收款項及累計盈虧總和之差額，將於收支表中確認。

於非整體地終止確認金融資產時（如本院仍持有重買部份已轉讓資產的權利，或仍保留剩餘利益，而該利益並不保留大部份風險及回報，本院亦繼續保留控制權），本院會將金融資產之過往賬面值，按轉讓日期時各部份的相對公平值分配於其繼續確認之部份及不再確認之部份。不再確認部份獲分配之賬面值，與其已收代價之差額，會於收支表中確認。

金融負債只會在本院的責任獲解除、取消或屆滿時，才會被取消確認。取消確認之金融負債賬面值與已付或應付代價之差額乃於收支表中確認。

#### 5. 金融工具

##### (甲) 金融工具類別

	<u>2012</u> 港元	<u>2011</u> 港元
金融資產		
貸款及應收款項（包括現金及 現金等價物）	<u>11,465,496</u>	<u>10,067,923</u>
金融負債		
已攤銷成本	<u>9,752,302</u>	<u>7,724,757</u>

4. SIGNIFICANT ACCOUNTING POLICIES - continued

Financial instruments - continued

**Derecognition**

The Hospital derecognises a financial asset only when the contractual rights to the cash flows from the asset expire, or when it transfers the financial asset and substantially all the risks and rewards of ownership of the asset to another entity.

On derecognition of a financial asset in its entirety, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in income and expenditure statement.

On derecognition of a financial asset other than in its entirety (e.g. when the Hospital retains an option to repurchase part of a transferred asset or retains a residual interest that does not result in the retention of substantially all the risks and rewards of ownership and the Hospital retains control), the Hospital allocates the previous carrying amount of the financial asset between the part it continues to recognise, and the part it no longer recognises on the basis of the relative fair values of those parts on the date of the transfer. The difference between the carrying amount allocated to the part that is no longer recognised and the sum of the consideration received for the part no longer recognised is recognised in income and expenditure statement.

Financial liabilities are derecognised when, and only when, the Hospital's obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable is recognised in income and expenditure statement.

5. FINANCIAL INSTRUMENTS

(a) Categories of financial instruments

	<u>2012</u> HK\$	<u>2011</u> HK\$
Financial assets		
Loans and receivables (including cash and cash equivalents)	<u>11,465,496</u>	<u>10,067,923</u>
Financial liabilities		
Amortised cost	<u>9,752,302</u>	<u>7,724,757</u>

## 5. 金融工具 - 續

### (乙) 財務風險管理目標及政策

本院之主要財務工具包括應收賬款、按金及預付款項、銀行結餘、應付賬款及應計款項，以及應歸還政府款項。該等金融工具之詳情已於各附註中披露。下文載列與該等金融工具有關之風險及如何降低該等風險之政策。管理層管理及監控該等風險，以確保及時和有效之措施已被執行。

#### 市場風險

##### 貨幣風險

本院以港幣收取所有收入，亦以港幣支付大部份支出和非經常支出。管理層認為本院匯兌外幣之風險不大，因為本院大部份交易是以本院功能貨幣作結算的。

本院現時尚無外幣對沖政策。然而，管理層繼續監控匯兌外幣風險，並會考慮於必要時對沖重大外幣風險。

##### 利率風險

本院之公平值利率風險主要跟銀行存款結餘相關。

本院亦會面對因市場浮動的銀行存款利率變動所帶來的流動現金利率風險。本院目前並無任何利率對沖政策。然而，管理層監控利率風險，並會在有需要時才考慮利率對沖的方案。本院管理層認為本院對利率的敏感性風險不大。

#### 信貸風險

就各項因負債人於2011年3月31日及2012年3月31日未能履行責任而須承受之最大信貸風險，本院已於資產負債表列出有關之確認資產的賬面金額。為使信貸風險降至最低程度，本院設有監控程序以確保有關收回逾期債務的跟進行動已被執行。此外，於各結算日，本院會評估個別應收款項之可收回金額，確保已就不可收回金額作出足夠撥備。就此而言，本院管理層認為本院之借貸風險已大幅降低。

本院之銀行結餘乃存於國際信貸評級良好之銀行，本院亦已限制了存於任何單一財務機構之風險。

5. FINANCIAL INSTRUMENTS - continued

(b) Financial risk management objectives and policies

The Hospital's major financial instruments include debtors, bank balances, creditors and accrued charges and amount repayable to the Government. Details of these financial instruments are disclosed in respective notes. The risks associated with these financial instruments and the policies on how to mitigate these risks are set out below. The management manages and monitors these exposures to ensure appropriate measures are implemented on a timely and effective manner.

**Market risk**

*Currency risk*

The Hospital collects all of its income in HKD and incurs most of the recurrent expenditures as well as capital expenditures in HKD. The management considers that the Hospital's exposure to foreign currency exchange risk is insignificant as the majority of the Hospital's transactions are denominated in the functional currency of the Hospital.

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

*Interest rate risk*

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

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

**Credit risk**

The Hospital's maximum exposure to credit risk in the event of the counterparties' failure to perform their obligations as at March 31, 2012 and 2011 in relation to each class of recognised financial assets is the carrying amount of those assets as stated in the statement of financial position. In order to minimise the credit risk, the Hospital has monitoring procedures to ensure that follow-up action is taken to recover overdue debts. In addition, the Hospital reviews the recoverable amount of each individual debtor at the end of the reporting period to ensure that adequate impairment losses are made for irrecoverable amounts. In this regard, the management of the Hospital considers that the Hospital's credit risk is significantly reduced.

The Hospital's bank balances are deposited with banks with high credit-ratings assigned by international credit-rating agencies and the Hospital has limited exposure to any single financial institution.

## 5. 金融工具 - 續

### (乙) 財務風險管理目標及政策 - 續

#### 流動資金風險

本院累計虧絀為9,108,262港元（2011年：8,891,246港元）。本院屬政府補助機構，並由政府提供經費。因此，本院認為資金的流動風險不大。

本院會按要求歸還金融負債。

### (丙) 公平值

金融資產及金融負債之公平值乃按照公認定價模式，並根據折讓現金流量分析，採用來自可觀察現時市場交易之價格及比率予以釐定。本院管理層認為財務報告表上所記錄之金融資產及金融負債賬面值以攤銷成本值入賬，跟其公平值相約。

## 6. 政府經常資助金

資助金收入是指經食物及衛生局批准以應付本年度經常開支的款項。

## 7. 診療收費

	<u>2012</u> 港元	<u>2011</u> 港元
教學病人診療收費	11,448,108	10,644,060
私家病人診療收費	<u>1,841,986</u>	<u>1,569,660</u>
	<u>13,290,094</u>	<u>12,213,720</u>

## 8. 培訓費收入

	<u>2012</u> 港元	<u>2011</u> 港元
牙科工藝訓練課程	1,406,056	1,291,334
牙科衛生護理訓練課程	679,359	679,253
牙科手術助理員訓練課程	<u>339,014</u>	<u>317,425</u>
	<u>2,424,429</u>	<u>2,288,012</u>

5. FINANCIAL INSTRUMENTS - continued

(b) Financial risk management objectives and policies - continued

**Liquidity risk**

The Hospital had accumulated deficits of HK\$9,108,262 (2011: HK\$8,891,246). The Hospital is a subvented organisation of the Government and the Government will provide subsidies to the Hospital to assist towards the running of the Hospital. In view of this, the Hospital considered the liquidity risk is insignificant.

The Hospital's financial liabilities are repayable on demand.

(c) Fair value

The fair value of financial assets and financial liabilities are determined based on discounted cash flow analysis or using prices from observable current market transactions. The management of the Hospital considers that the carrying amounts of financial assets and financial liabilities recorded at amortised cost in the financial statements approximate their fair values.

6. RECURRENT GOVERNMENT SUBVENTION

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

7. PATIENT FEES AND CHARGES

	<u>2012</u> HK\$	<u>2011</u> HK\$
Teaching patient fee	11,448,108	10,644,060
Private patient fee	<u>1,841,986</u>	<u>1,569,660</u>
	<u>13,290,094</u>	<u>12,213,720</u>

8. TUITION FEES

	<u>2012</u> HK\$	<u>2011</u> HK\$
Training of student dental technicians	1,406,056	1,291,334
Training of student dental hygienists	679,359	679,253
Training of student dental surgery assistants	<u>339,014</u>	<u>317,425</u>
	<u>2,424,429</u>	<u>2,288,012</u>



## 9. 其他收入

	<u>2012</u> 港元	<u>2011</u> 港元
本院與其他醫院合作之收入	147,744	173,436
收回工程維修餘數	-	46,287
其他收入	<u>670,667</u>	<u>472,939</u>
	<u>818,411</u>	<u>692,662</u>

## 10. 員工薪酬及有關之費用

	<u>2012</u> 港元	<u>2011</u> 港元
薪酬	78,265,262	72,594,455
退休福利	10,162,120	9,360,960
臨時員工薪酬	5,172,441	4,487,592
津貼	1,685,881	1,409,337
本院派往其他醫院工作之員工薪酬	<u>71,526</u>	<u>113,925</u>
	<u>95,357,230</u>	<u>87,966,269</u>

## 11. 其他營運支出

	<u>2012</u> 港元	<u>2011</u> 港元
牙科物料及消耗物支出	19,670,164	15,895,426
維修及保養費用	12,885,632	9,771,790
燃料及電費	7,052,834	6,794,105
租用服務及專業服務費用	3,536,730	3,665,658
差餉	1,141,080	1,055,276
行政支出	934,814	877,221
保險費用	841,934	784,986
其他支出	<u>506,010</u>	<u>441,492</u>
	<u>46,569,198</u>	<u>39,285,954</u>

## 12. 稅項

本院按稅務條例（第 112 章）獲豁免繳稅。

9. OTHER INCOME

	<u>2012</u> HK\$	<u>2011</u> HK\$
Income from other hospitals in collaboration with the Hospital	147,744	173,436
Recovery of payment from maintenance work	-	46,287
Miscellaneous	<u>670,667</u>	<u>472,939</u>
	<u>818,411</u>	<u>692,662</u>

10. PERSONNEL EMOLUMENTS

	<u>2012</u> HK\$	<u>2011</u> HK\$
Salaries	78,265,262	72,594,455
Retirement benefits	10,162,120	9,360,960
Wages for temporary staff	5,172,441	4,487,592
Allowances	1,685,881	1,409,337
Wages for staff seconded to other hospitals in collaboration with the Hospital	<u>71,526</u>	<u>113,925</u>
	<u>95,357,230</u>	<u>87,966,269</u>

11. OTHER OPERATING CHARGES

	<u>2012</u> HK\$	<u>2011</u> HK\$
Specialist supplies and consumables	19,670,164	15,895,426
Repairs and maintenance	12,885,632	9,771,790
Fuel, light and power	7,052,834	6,794,105
Hire of services and professional fees	3,536,730	3,665,658
Rates	1,141,080	1,055,276
Administration	934,814	877,221
Insurance	841,934	784,986
Other charges	<u>506,010</u>	<u>441,492</u>
	<u>46,569,198</u>	<u>39,285,954</u>

12. TAXATION

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

### 13. 設備

	港元
成本	
於 2010 年 4 月 1 日	-
添置	22,521,200
減：政府非經常資助金總額	<u>(22,521,200)</u>
於 2011 年 3 月 31 日	-
添置	36,132,874
減：政府非經常資助金總額	<u>(36,132,874)</u>
於 2012 年 3 月 31 日	<u>-</u>

### 14. 其他應收賬項、按金及預付款項

	<u>2012</u> 港元	<u>2011</u> 港元
應收賬項	116,883	94,057
其他應收賬項	53,204	60,587
按金及預付款項	<u>626,222</u>	<u>547,341</u>
	<u>796,309</u>	<u>701,985</u>

本院容許客戶的信貸期平均為十四天（2011 年：十四天）。

本院已到期但未減值之應收賬項及其他應收賬項賬面值為 50,291 港元（2011 年：31,690 港元），而該等金額於結算日後已全數收回。本院並無就該等結餘持有任何抵押品。該等應收賬項及其他應收賬項之平均賬齡為 31 天（2011：39 天）。

以下為已到期但未減值之應收賬項之到期分析表

	<u>2012</u> 港元	<u>2011</u> 港元
0 至 30 天	7,482	5,222
31 至 90 天	34,953	13,860
超過 91 天	<u>5,968</u>	<u>7,470</u>
	<u>48,403</u>	<u>26,552</u>

以下為已到期但未減值之其他應收賬項之到期分析表

	<u>2012</u> 港元	<u>2011</u> 港元
0 至 30 天	115	4,430
31 至 90 天	<u>1,773</u>	<u>708</u>
	<u>1,888</u>	<u>5,138</u>

13. EQUIPMENT

	HK\$
COST	
At April 1, 2010	-
Additions	22,521,200
Less: Total capital Government subvention	<u>(22,521,200)</u>
At March 31, 2011	-
Additions	36,132,874
Less: Total capital Government subvention	<u>(36,132,874)</u>
At March 31, 2012	<u><u>-</u></u>

14. DEBTORS, DEPOSITS AND PREPAYMENTS

	<u>2012</u> HK\$	<u>2011</u> HK\$
Debtors	116,883	94,057
Other debtors	53,204	60,587
Deposits and prepayments	<u>626,222</u>	<u>547,341</u>
	<u><u>796,309</u></u>	<u><u>701,985</u></u>

The Hospital allows an average credit period of 14 days (2011: 14 days) to its customers.

Included in the carrying amount of the Hospital's debtors and other debtors, there was HK\$50,291 (2011: HK\$31,690) past due at the reporting date for which the Hospital has not provided for impairment loss as the counterparties have settled after the end of the reporting period. The Hospital does not hold any collateral over these balances. The average age of these debtors and other debtors is 31 days (2011: 39 days).

Ageing of debtors which are past due but not impaired

	<u>2012</u> HK\$	<u>2011</u> HK\$
0 to 30 days	7,482	5,222
31 to 90 days	34,953	13,860
Over 91 days	<u>5,968</u>	<u>7,470</u>
	<u><u>48,403</u></u>	<u><u>26,552</u></u>

Ageing of other debtors which are past due but not impaired

	<u>2012</u> HK\$	<u>2011</u> HK\$
0 to 30 days	115	4,430
31 to 90 days	<u>1,773</u>	<u>708</u>
	<u><u>1,888</u></u>	<u><u>5,138</u></u>

## 15. 銀行結餘及現金

除到期日超過三個月之定期結存 60,000 港元（2011 年：60,000 港元）外，銀行結餘代表短期銀行存款，即到期日等於或少於三個月。除定期結存 6,060,000 港元（2011 年：5,060,000 港元）之固定年利率為 0.05% 至 1.40%（2011 年：0.05% 至 1.15%）外，銀行結餘的市場年利率為 0.001%（2011 年：0.001%）。

## 16. 退休福利計劃

### 既定供款

本院在本年度於收支表中注銷了 10,144,510 港元（2011 年：9,652,453 港元），作為既定供款退休福利計劃和混合計劃中既定供款部份的供款總支出。

### 既定收益

除既定供款退休福利計劃外，本院亦設有混合計劃，讓部分成員可享既定供款及部分成員可享既定收益。混合計劃的既定收益部分只限於薪級相等於政府第一標準薪級，並已於 2000 年 10 月 1 日前受僱之員工，此組別之員工可在退休時獲得約滿酬金。

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

計劃資產及既定收益承擔現值之最新估價是由美世香港有限公司於 2012 年 3 月 31 日及韜睿惠悅香港有限公司 2011 年 3 月 31 日進行。既定收益承擔、有關本年度服務費用及過去服務費用之現值是以估計單位價值計算的。

以下是用作精算估值之主要假設：

	<u>2012</u>	<u>2011</u>
折扣率	0.4%	1.4%
計劃資產之預計回報率	3.3%	4.0%
預計加薪幅度	5.0%	3.5%
預計平均剩餘工作壽命	1.5 年	2.5 年

15. BANK BALANCES AND CASH

Bank balances represent short-term bank deposits with an original maturity of three months or less, except for a balance of HK\$60,000 (2011: HK\$60,000) which had an original maturity over three months. Bank balances carry interest at market rates at 0.001% (2011: 0.001%) per annum, except for the fixed deposits of HK\$6,060,000 (2011: HK\$5,060,000) which carry fixed interest rate ranging from 0.05% to 1.40% (2011: 0.05% to 1.15%) per annum.

16. RETIREMENT BENEFIT SCHEMES

Defined contribution

The total cost charged to income and expenditure statement of HK\$10,144,510 (2011: HK\$9,652,453) represents contributions payable to the defined contribution scheme and the defined contribution portion of the hybrid scheme by the Hospital in respect of the current accounting year.

Defined benefit

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

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

The most recent actuarial valuations of plan assets and the present value of the defined benefit obligation were carried out at March 31, 2012 and 2011 by Mercer (Hong Kong) Limited and Towers Watson Hong Kong Limited respectively. The present values of the defined benefit obligation, the related current service cost and past service cost were measured using the projected unit credit method.

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

	<u>2012</u>	<u>2011</u>
Discount rate	0.4%	1.4%
Expected return on plan assets	3.3%	4.0%
Expected rate of salary increases	5.0%	3.5%
Expected average remaining working lives	1.5 years	2.5 years

## 16. 退休福利計劃 - 續

以下為混合計劃的既定收益部份於收支表中確認之數項：

	<u>2012</u> 港元	<u>2011</u> 港元
本年度服務費用	382,000	405,000
利息開支	130,000	165,000
計劃資產之預計回報	(453,000)	(499,000)
本年度確認之精算收益	(398,000)	(377,000)
從供款中扣除的行政費用及團體人壽保費	<u>3,000</u>	<u>3,000</u>
	<u>(336,000)</u>	<u>(303,000)</u>

本年度之收入已歸納於收支表中員工薪酬內。

以下負債已包括在本院資產負債表中有關混合計劃的既定收益部份內：

	<u>2012</u> 港元	<u>2011</u> 港元
承擔之現值	11,141,000	9,587,000
計劃資產之公平值	(11,738,000)	(11,611,000)
未確認之精算收益	<u>949,000</u>	<u>2,712,000</u>
於資產負債表中確認之非流動負債	<u>352,000</u>	<u>688,000</u>

以下是資產負債表內退休福利承擔現值之流動：

	<u>2012</u> 港元	<u>2011</u> 港元
於 4 月 1 日	688,000	991,000
於收支表中確認之收入	<u>(336,000)</u>	<u>(303,000)</u>
於 3 月 31 日	<u>352,000</u>	<u>688,000</u>

16. RETIREMENT BENEFIT SCHEMES - continued

Amounts recognised in income and expenditure statement in respect of the defined benefit portion of the hybrid retirement benefit scheme are as follows:

	<u>2012</u> HK\$	<u>2011</u> HK\$
Current service cost	382,000	405,000
Interest cost	130,000	165,000
Expected return on plan assets	(453,000)	(499,000)
Net actuarial gain recognised in the year	(398,000)	(377,000)
Administrative cost and group life premium deducted from contribution	3,000	3,000
	<u>(336,000)</u>	<u>(303,000)</u>

The credit for the year has been included in personnel emoluments in the income and expenditure statement.

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

	<u>2012</u> HK\$	<u>2011</u> HK\$
Present value of the obligations	11,141,000	9,587,000
Fair value of plan assets	(11,738,000)	(11,611,000)
Unrecognised actuarial gains	<u>949,000</u>	<u>2,712,000</u>
Recognised in the statement of financial position as non-current liabilities	<u>352,000</u>	<u>688,000</u>

Movements in retirement benefits obligations included in the statement of financial position are as follows:

	<u>2012</u> HK\$	<u>2011</u> HK\$
At April 1,	688,000	991,000
Amount credited to the income and expenditure statement	<u>(336,000)</u>	<u>(303,000)</u>
At March 31,	<u>352,000</u>	<u>688,000</u>



## 16. 退休福利計劃 - 續

以下是既定收益承擔現值之流動情況：

	<u>2012</u> 港元	<u>2011</u> 港元
於 4 月 1 日	9,587,000	11,368,000
本年度服務費用	382,000	405,000
利息開支	130,000	165,000
實際收益支付	-	(2,514,000)
因經驗調整之精算虧損	<u>1,042,000</u>	<u>163,000</u>
於 3 月 31 日	<u>11,141,000</u>	<u>9,587,000</u>

以下是計劃資產現值之流動情況：

	<u>2012</u> 港元	<u>2011</u> 港元
於 4 月 1 日	11,611,000	13,501,000
計劃資產之預計回報	453,000	499,000
從供款中扣除的行政費用及團體人壽保費	(2,000)	(3,000)
實際收益支付	-	(2,514,000)
因經驗調整之精算(虧絀)收益	<u>(324,000)</u>	<u>128,000</u>
於 3 月 31 日	<u>11,738,000</u>	<u>11,611,000</u>

以下是計劃資產之主要類別及各類別於資產負債表中之預計回報率：

	<u>預計回報</u>		<u>計劃資產之公平值</u>	
	<u>2012</u> %	<u>2011</u> %	<u>2012</u> 港元	<u>2011</u> 港元
產權工具	1.52	1.48	3,639,000	4,296,000
負債工具	2.84	2.36	6,808,000	6,851,000
現金	<u>0.54</u>	<u>0.16</u>	<u>1,291,000</u>	<u>464,000</u>
加權平均預計回報	<u>4.90</u>	<u>4.00</u>	<u>11,738,000</u>	<u>11,611,000</u>

整體的預計回報率是各類別所持有計劃資產之加權平均預計回報率。管理層對預計回報的評估是根據歷史上之回報趨勢和分析員對資產在未來十二個月之市場預測。

計劃資產之實際回報為 130,000 港元（2011 年：627,000 港元）。

計劃資產不包括本院擁有之任何物業。

16. RETIREMENT BENEFIT SCHEMES - continued

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

	<u>2012</u> HK\$	<u>2011</u> HK\$
At April 1,	9,587,000	11,368,000
Current service cost	382,000	405,000
Interest cost	130,000	165,000
Actual benefits paid	-	(2,514,000)
Actuarial loss due to experience adjustment	1,042,000	163,000
At March 31,	<u>11,141,000</u>	<u>9,587,000</u>

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

	<u>2012</u> HK\$	<u>2011</u> HK\$
At April 1,	11,611,000	13,501,000
Expected return on plan assets	453,000	499,000
Administration cost and group life premium deducted from contribution	(2,000)	(3,000)
Actual benefits paid	-	(2,514,000)
Actuarial (loss) gain due to experience adjustment	(324,000)	128,000
At March 31,	<u>11,738,000</u>	<u>11,611,000</u>

The major categories of plan assets, and the expected rate of return at the end of the reporting period for each category, is as follows:

	<u>Expected return</u>		<u>Fair value of plan assets</u>	
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
	%	%	HK\$	HK\$
Equity instruments	1.52	1.48	3,639,000	4,296,000
Debt instruments	2.84	2.36	6,808,000	6,851,000
Cash	0.54	0.16	1,291,000	464,000
Weighted average expected return	<u>4.90</u>	<u>4.00</u>	<u>11,738,000</u>	<u>11,611,000</u>

The overall expected rate of return is a weighted average of the expected returns of the various categories of plan assets held. The management's assessment of the expected returns is based on historical return trends and analysts' predictions of the market for the asset in the next twelve months.

The actual return on plan assets was HK\$130,000 (2011: HK\$627,000).

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

## 16. 退休福利計劃 - 續

以下是過去之經驗調整：

	<u>2012</u> 港元	<u>2011</u> 港元
計劃負債之經驗調整	49,000	(90,000)
計劃資產之經驗調整	<u>323,000</u>	<u>(128,000)</u>

截至 2012 年 3 月 31 日沒有任何僱主供款。

## 17. 應歸還政府款項

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

以下是應歸還政府款項之流動情況：

	<u>2012</u> 港元	<u>2011</u> 港元
於4月1日	4,098	115,398
年度支出	(4,098)	(115,398)
年度(虧絀)盈餘	(195,486)	116,231
退休福利承擔之減少	(336,000)	(303,000)
累算年假之增加	593,142	212,132
存貨之增加	<u>(40,126)</u>	<u>(21,265)</u>
於3月31日	<u>21,530</u>	<u>4,098</u>

## 18. 非以現金收支之重大交易

於本年度，約 3,610 萬港元（2011 年：2,250 萬港元）之非經常開支乃由政府代表本院直接支付供應商。

16. RETIREMENT BENEFIT SCHEMES - continued

The history of experience adjustments is as follows:

	<u>2012</u> HK\$	<u>2011</u> HK\$
Experience adjustment on plan liabilities	49,000	(90,000)
Experience adjustment on plan assets	<u>323,000</u>	<u>(128,000)</u>

There is no employer's contribution during the year ended March 31, 2012.

17. AMOUNT REPAYABLE TO THE GOVERNMENT

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

Movements in amount repayable to the Government are as follows:

	<u>2012</u> HK\$	<u>2011</u> HK\$
At April 1,	4,098	115,398
Amount settled during the year	(4,098)	(115,398)
(Deficit) surplus for the year	(195,486)	116,231
Decrease in retirement benefits obligations	(336,000)	(303,000)
Increase in accrued annual leave	593,142	212,132
Increase in inventories	<u>(40,126)</u>	<u>(21,265)</u>
At March 31,	<u>21,530</u>	<u>4,098</u>

18. MAJOR NON-CASH TRANSACTIONS

During the year, capital expenditure of approximately HK\$36.1 million (2011: HK\$22.5 million) using the capital Government subvention was paid by the Government directly to the supplier on behalf of the Hospital.

## 19. 關連交易

本院與各政府部門、相關機構或政府控制之機構所進行的交易均界定為「關連交易」。本年度之主要關連交易包括附註 6 及 13 所列之政府經常及非經常資助金，及向香港生產力促進局和機電工程營運基金所支付之顧問、維修保養及添置設備之費用，詳情如下：

	<u>2012</u> 港元	<u>2011</u> 港元
經機電工程營運基金添置之設備	34,046,000	21,749,000
向機電工程營運基金支付之維修保養費用	7,972,082	6,464,069
向香港生產力促進局支付之顧問及合約保養服務費用	<u>63,200</u>	<u>94,960</u>

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

於 2012 年 3 月 31 日，應歸還政府款項為 21,530 港元（2011 年：4,098 港元）。

### 主要管理人員之補償

本年度主要管理人員之薪酬及福利表列如下：

	<u>2012</u> 港元	<u>2011</u> 港元
薪酬及短期員工福利	1,731,220	1,268,400
退休金計劃之供款	<u>12,000</u>	<u>15,780</u>
	<u>1,743,220</u>	<u>1,284,180</u>

19. RELATED PARTY TRANSACTIONS

For the purpose of these financial statements, transactions between the Hospital and Government departments, agencies or Government controlled entities are considered to be related party transactions. Significant related party transactions during the year principally included annual recurrent and capital subventions received from the Government as disclosed in notes 6 and 13 respectively and amounts paid to Hong Kong Productivity Council, and Electrical and Mechanical Services Trading Fund for providing various consultancy and maintenance services and sales of equipment to the Hospital as follows:

	<u>2012</u> HK\$	<u>2011</u> HK\$
Acquisition of equipment via Electrical and Mechanical Services Trading Fund	34,046,000	21,749,000
Maintenance services fee paid or payable to Electrical and Mechanical Services Trading Fund	7,972,082	6,464,069
Consultancy and contract maintenance services fee paid to Hong Kong Productivity Council	<u>63,200</u>	<u>94,960</u>

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

At March 31, 2012, amount repayable to the Government amounted to HK\$21,530 (2011: HK\$4,098).

Compensation of key management personnel

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

	<u>2012</u> HK\$	<u>2011</u> HK\$
Salaries and other short-term employee benefits	1,731,220	1,268,400
Contribution to retirement benefit schemes	<u>12,000</u>	<u>15,780</u>
	<u>1,743,220</u>	<u>1,284,180</u>