



菲臘牙科醫院

The Prince Philip Dental Hospital

管理局年報

**ANNUAL REPORT
THE BOARD OF GOVERNORS**

2012 / 13

香港西營盤醫院道 34 號

34 Hospital Road, Sai Ying Pun, Hong Kong

www.ppdh.org.hk

目 錄

CONTENTS

| | <u>頁 數</u> <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 | 12 |
| 附頁乙 — 編制及財務委員會 Appendix B — Establishment and Finance Committee | 14 |
| 附頁丙 — 策劃委員會 Appendix C — Planning Group | 15 |
| 附頁丁 — 表現趨勢 Appendix D — Performance Trend | 16 |
| 附頁戊 — 財務報表及獨立核數師報告書 Appendix E — Audited Financial Statements and Auditor's Report | 17 |

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；及
- (5) 與牙科業界緊密合作，為需要特別照顧之弱勢社群提供服務；並與中國內地及在研究及學術交流方面，更緊密合作。

THE PRINCE PHILIP DENTAL HOSPITAL

MISSION STATEMENT

- (1) To be a Centre of Excellence for dental education, research and dental care in the region; supporting the Faculty of Dentistry of the University of Hong Kong (“HKU”) to take the lead in training of dental and para-dental students to become caring, dedicated and well-qualified members of the dental team;
- (2) To undertake high quality research and provide specialist and postgraduate dental training and facilities for continuing dental education in Hong Kong;
- (3) To fully 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; 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

2012年4月1日至2013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. 52 名畢業生於 2012 年 11 月成功獲取了牙醫學士學位。在報告年度中有 64 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(口腔頷面外科學)學位 | 4 |
| 矯齒學碩士學位 | 7 |
| 牙醫碩士(牙周病學)學位 | 5 |
| 牙醫碩士(修復學)學位 | 5 |
| 理科碩士(社會牙醫學)學位 | 7 |
| 理科碩士(牙科材料科學)學位 | 3 |
| 理科碩士(全科牙醫學)學位 | 1 |
| 牙髓病學高級文憑 | 2 |
| 矯齒學高級文憑 | 1 |
| 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 | 4 |
| 哲學博士研究學位 | 9 |

THE PRINCE PHILIP DENTAL HOSPITAL
REPORT ON THE ACTIVITIES BY THE BOARD OF GOVERNORS
for the Year 1 April 2012 to 31 March 2013

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 November 2012, Bachelor of Dental Surgery (“BDS”) degrees were conferred on 52 graduates who had successfully completed their course of study. Meanwhile, 64 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 Orthodontics | 7 |
| Master of Dental Surgery in Periodontology | 5 |
| Master of Dental Surgery in Prosthodontics | 5 |
| Master of Science in Community Dentistry | 7 |
| Master of Science in Dental Materials Science | 3 |
| Master of Science in General Dentistry | 1 |
| Advanced Diploma in Endodontics | 2 |
| Advanced Diploma in Orthodontics | 1 |
| Advanced Diploma in Paediatric Dentistry | 2 |
| Advanced Diploma in Periodontology | 6 |
| Advanced Diploma in Prosthodontics | 4 |
| Doctor of Philosophy | 9 |

4. 在 2013 年 3 月 31 日，牙醫本科學生有 321 人，其學生人數分佈為：

| <u>年級</u> | <u>人數</u> |
|-----------|-----------|
| 一年級(五年制) | 55 |
| 一年級(六年制) | 53 |
| 二年級 | 57 |
| 三年級 | 56 |
| 四年級 | 49 |
| 五年級 | 51 |

此外，還有 177 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 | 7 |
| 牙醫碩士(植齒學)學位 | 12 |
| 牙醫碩士(口腔頷面外科)學位 | 13 |
| 牙醫碩士(兒童齒科)學位 | 5 |
| 牙醫碩士(牙周病學)學位 | 7 |
| 牙醫碩士(修復學)學位 | 4 |
| 理科碩士(社會牙醫學)學位 | 3 |
| 矯齒學碩士學位 | 8 |
| 牙醫碩士(矯齒學與牙頷面矯形學)學位 | 6 |
| 理科碩士(牙科材料科學)學位 | 5 |
| 理科碩士(植齒學)學位 | 5 |
| 牙髓病學高級文憑 | 1 |
| 口腔頷面外科高級文憑 | 1 |
| 矯齒學高級文憑 | 3 |
| 兒童齒科高級文憑 | 1 |
| 牙周病學高級文憑 | 4 |
| 牙科修復學高級文憑 | 13 |
| 哲學碩士研究學位 | 7 |
| 哲學博士研究學位 | 72 |

(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。2012 年 9 月，共招收了 33 名學員修讀一年全日制課程及 3 名學員修讀兩年制日間兼讀課程。2012 年 12 月，26 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 2013, 321 undergraduates were under training for Bachelor Degree of Dental Surgery and the student distribution was :

| <u>Year</u> | <u>Student Number</u> |
|--------------------------------|-----------------------|
| First Year (5-year curriculum) | 55 |
| First Year (6-year curriculum) | 53 |
| Second Year | 57 |
| Third Year | 56 |
| Fourth Year | 49 |
| Fifth Year | 51 |

In addition, 177 postgraduate students were studying the following degree/ diploma courses :

| <u>Course</u> | <u>Student Number</u> |
|---|-----------------------|
| Master of Dental Surgery in Endodontics | 7 |
| Master of Dental Surgery in Implant Dentistry | 12 |
| Master of Dental Surgery in Oral and Maxillofacial Surgery | 13 |
| Master of Dental Surgery in Paediatric Dentistry | 5 |
| Master of Dental Surgery in Periodontology | 7 |
| Master of Dental Surgery in Prosthodontics | 4 |
| Master of Science in Community Dentistry | 3 |
| Master of Orthodontics | 8 |
| Master of Dental Surgery in Orthodontics & Dentofacial Orthopaedics | 6 |
| Master of Science in Dental Materials Science | 5 |
| Master of Science in Implant Dentistry | 5 |
| Advanced Diploma in Endodontics | 1 |
| Advanced Diploma in Oral and Maxillofacial Surgery | 1 |
| Advanced Diploma in Orthodontics | 3 |
| Advanced Diploma in Paediatric Dentistry | 1 |
| Advanced Diploma in Periodontology | 4 |
| Advanced Diploma in Prosthodontics | 13 |
| Master of Philosophy | 7 |
| Doctor of Philosophy | 72 |

(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 2012, 33 full-time students were enrolled in the one-year certificate course and 3 part-time students were enrolled in the two-year part-time day release course. In December 2012, 26 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」。2012 年 9 月，分別有 28 名及 20 名學員攻讀第一及第二學年課程。19 名學員完成兩年課程後，於 2012 年 12 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。2012 年 9 月，共有 23 名學員修讀第一年之文憑課程，另有 20 名學員就讀第二年的課程。22 名畢業學員於 2012 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 2013 年 3 月 31 日，醫院編制有 296 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 2012/13 財政年度帳目報表（見附頁戊）。本年度的總經常開支是 146,250,730 元。同年，用於維修工程和設備上之總非經常開支為 15,063,028 元，全由政府非經常資助金資助。全年總收入是 146,592,085 元：包括政府經常資助金 130,687,000 元及其他收入 15,905,085 元。

11. 在本報告年度，本院豁免病人收費總額為 658,752 元。

12. 同年度，本院新登記或重新登記之病人有 9,040 名成人及 2,420 名小童，而各部門的總診症人次為 121,388。

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 2012, 28 and 20 Student Dental Hygienists were enrolled in the first and second years of the course respectively. In December 2012, 19 students were awarded the Higher Diploma in Dental Hygiene on completion of two years of study.

(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 2012, 23 students were enrolled in the first year and 20 students were enrolled in the second year of the course. In December 2012, 22 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 296 posts as at 31 March 2013.

10. The signed and audited statement of accounts for 2012/13 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 \$146,250,730. During the same period, the total capital expenditure on works and equipment was \$15,063,028 which was fully funded by the Government’s capital subvention. The Government’s recurrent subvention (\$130,687,000) and income from other sources (\$15,905,085) brought the total revenue for the year to \$146,592,085.

11. The total amount of patient fees waived for the year of this Report was \$658,752.

12. During the same period, 9,040 adult patients and 2,420 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 121,388.

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 37 名畢業生在 2012 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 12 位研究生獲頒下列學位：

| <u>課程</u> | <u>人數</u> |
|-------------|-----------|
| 理學碩士(聽覺學) | 8 |
| 哲學碩士或哲學博士研究 | 4 |

14. 在 2012/13 學年，該學系之學生總數為 250 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 | 210 |
| 理學碩士(聽覺學)學位 | 8 |
| 哲學碩士或哲學博士研究學位 | 32 |

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, 37 students graduated with the Bachelor Degree of Science (Speech and Hearing Sciences) in July 2012. Meanwhile, 12 postgraduate students were conferred with their second degree with the following distribution:

| <u>Course</u> | <u>Number of Graduate</u> |
|--|---------------------------|
| Master of Science in Audiology | 8 |
| Master of Philosophy or Doctor of Philosophy | 4 |

14. In the 2012/13 academic year, 250 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 | 210 |
| Master of Science in Audiology | 8 |
| Master of Philosophy or Doctor of Philosophy | 32 |

菲臘牙科醫院
管理局

THE PRINCE PHILIP DENTAL HOSPITAL
BOARD OF GOVERNORS

2012 年 4 月 1 日至 2013 年 3 月 31 日 — 成員名單
Membership – 1 April 2012 to 31 March 2013

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
(至 2012 年 9 月 30 日為止) (up to 30 September 2012)

羅德慧女士 Ms. A.D.W. LO

麥倩屏醫生 Dr. S.P. MAK, BBS
(從 2012 年 10 月 1 日起) (from 1 October 2012)

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

周偉立博士 Dr. A.W.L. CHAU
(從 2012 年 12 月 20 日起) (from 20 December 2012)

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
(至 2012 年 12 月 19 日為止) (up to 19 December 2012)

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)

謝小華女士

Miss J.S.W. TSE, JP

教育局首席助理秘書長 (或其代表)

Principal Assistant Secretary for Education (or his representative)

劉家麒先生

Mr. W.K.K. LAU

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 西門雅慨教授

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

2012年4月1日至2013年3月31日 — 成員名單
Membership – 1 April 2012 to 31 March 2013

| | | | |
|-------------------|---|--|---|
| 主席 Chairperson | : | 鄭秀如女士 (至2012年9月30日為止) | Ms. C.S.Y. CHENG (up to 30 September 2012) |
| | | 羅德慧女士 (從2012年10月1日起) | Ms. A.D.W. LO (from 1 October 2012) |
| 成員 Members | : | 香港大學財務處處長 <u>Director of Finance, the University of Hong Kong</u> | |
| | | 林炳麟先生 (至2012年6月30日為止) | Mr. P.B.L. LAM (up to 30 June 2012) |
| | | 盧秀梅女士 (從2012年7月1日起) | Ms. S.S.M. LO (from 1 July 2012) |
| | | 衛生署助理署長 <u>Assistant Director of Health</u> | |
| | | 袁錦華先生 | Mr. D.K.W. YUEN |
| | | 食物及衛生局首席行政主任 (衛生) <u>Principal Executive Officer (Health), Food and Health Bureau</u> | |
| | | 李佑光先生 | Mr. Y.K. LEE |
| | | 菲臘牙科醫院院長 <u>Director, The Prince Philip Dental Hospital</u> | |
| | | 西門雅慨教授 | Professor L.P. SAMARANAYAKE |
| | | 菲臘牙科醫院審計主任 <u>Comptroller, The Prince Philip Dental Hospital</u> | |
| | | 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

2012年4月1日至2013年3月31日－成員名單
Membership – 1 April 2012 to 31 March 2013

主席
Chairman : 菲臘牙科醫院院長
Director, The Prince Philip Dental Hospital
西門雅慨教授 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
(至2012年5月24日為止) (up to 24 May 2012)
汪才生牙科醫生 Dr. J. WONG
姚本基牙科醫生 Dr. B.K. YIU
(從2012年5月25日起) (from 25 May 2012)

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 2010/11 至 2012/13 之畢業人數為：
Number of Students Graduated during the Past Three Financial Years 2010/11 to 2012/13:

| 學生 Students | 2010/11 | 2011/12 | 2012/13 |
|---|---------|---------|---------|
| 牙醫學院本科生 Undergraduates of Faculty of Dentistry | 52 | 51 | 52 |
| 牙醫學院研究生 Postgraduates of Faculty of Dentistry | 84 | 69 | 64 |
| 牙科手術助理員 Student Dental Surgery Assistants | | | |
| - 一年全日制 One-year Full-time | 23 | 36 | 26 |
| - 兩年日間兼讀制 Two-year Part-time | 3 | - | - |
| 牙齒衛生員 Student Dental Hygienists | 9 | 18 | 19 |
| 牙科技術員 Student Dental Technicians | 14 | 19 | 22 |

- (2) 過去三屆財政年度 2010/11 至 2012/13 之入學人數為：
Number of Students Enrolled during the Past Three Financial Years 2010/11 to 2012/13:

| 學生 Students | 2010/11 | 2011/12 | 2012/13 |
|---|---------|---------|---------|
| 牙醫學院本科生 Undergraduates of Faculty of Dentistry | 261 | 266 | 321 |
| 牙醫學院研究生 Postgraduates of Faculty of Dentistry | 191 | 170 | 177 |
| 牙科手術助理員 Student Dental Surgery Assistants | | | |
| - 一年全日制 One-year Full-time | 42 | 30 | 33 |
| - 兩年日間兼讀制 Two-year Part-time | - | 6 | 3 |
| 牙齒衛生員 Student Dental Hygienists | 43 | 44 | 48 |
| 牙科技術員 Student Dental Technicians | 43 | 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 2013 年 3 月 31 日止年度
For the year ended March 31, 2013

註：本報告內容，如有歧義，概以英文版本為準。

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

財務報表及核數師報告書
截至 2013 年 3 月 31 日止年度

| <u>目錄</u> | <u>頁數</u> |
|-----------|-----------|
| 獨立核數師報告書 | 20 |
| 收支表 | 24 |
| 資產負債表 | 26 |
| 累積虧絀變動表 | 28 |
| 現金流量表 | 30 |
| 財務報表附註 | 32 |

REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2013

| <u>CONTENTS</u> | <u>PAGE(S)</u> |
|--|----------------|
| INDEPENDENT AUDITOR'S REPORT | 21 |
| INCOME AND EXPENDITURE STATEMENT | 25 |
| STATEMENT OF FINANCIAL POSITION | 27 |
| STATEMENT OF CHANGES IN ACCUMULATED DEFICITS | 29 |
| STATEMENT OF CASH FLOWS | 31 |
| NOTES TO FINANCIAL STATEMENTS | 33 |

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24頁至第57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2013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，核數師會對與醫院編製之真實而公平的財務報表相關的內部控制作出適當的審核程序，而不會就醫院內部控制的效能發表意見。審核亦包括評價管理局所採用的會計政策之合適性及所作出的會計估值之合理性，以及評價財務報表的整體列報方式。

我們相信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 24 to 57, which comprise the statement of financial position as at March 31, 2013, 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 determines 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而公平地反映醫院於 2013 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量。

香港
執業會計師
德勤•關黃陳方會計師行
2013 年 9 月 30 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, 2013, and of its surplus 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 30, 2013

收支表
截至 2013 年 3 月 31 日止年度

| | <u>附註</u> | <u>2013</u> 港元 | <u>2012</u> 港元 |
|-----------------|-----------|--------------------|--------------------|
| 收入 | | | |
| 政府經常資助金 | 6 | 130,687,000 | 125,270,000 |
| 診療收費 | 7 | 12,783,699 | 13,290,094 |
| 培訓收費 | 8 | 2,425,425 | 2,424,429 |
| 其他收入 | 9 | 651,643 | 818,411 |
| 利息收入 | | <u>44,318</u> | <u>81,508</u> |
| | | <u>146,592,085</u> | <u>141,884,442</u> |
| 支出 | | | |
| 員工薪酬及有關費用 | 10 | 100,395,387 | 95,357,230 |
| 其他營運支出 | 11 | <u>45,855,340</u> | <u>46,722,698</u> |
| | | <u>146,250,727</u> | <u>142,079,928</u> |
| 年度盈餘(虧絀) | | <u>341,358</u> | <u>(195,486)</u> |

INCOME AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED MARCH 31, 2013

| | <u>NOTES</u> | <u>2013</u> HK\$ | <u>2012</u> HK\$ |
|---------------------------------------|--------------|-----------------------|-------------------------|
| INCOME | | | |
| Recurrent Government subvention | 6 | 130,687,000 | 125,270,000 |
| Patient fees and charges | 7 | 12,783,699 | 13,290,094 |
| Tuition fees | 8 | 2,425,425 | 2,424,429 |
| Other income | 9 | 651,643 | 818,411 |
| Interest income | | 44,318 | 81,508 |
| | | <u>146,592,085</u> | <u>141,884,442</u> |
| EXPENDITURE | | | |
| Personnel emoluments | 10 | 100,395,387 | 95,357,230 |
| Other operating charges | 11 | 45,855,340 | 46,722,698 |
| | | <u>146,250,727</u> | <u>142,079,928</u> |
| SURPLUS (DEFICIT) FOR THE YEAR | | <u><u>341,358</u></u> | <u><u>(195,486)</u></u> |

資產負債表
於 2013 年 3 月 31 日

| | <u>附註</u> | <u>2013</u> 港元 | <u>2012</u> 港元 |
|----------------|-----------|--------------------|--------------------|
| 非流動資產 | | | |
| 設備 | 13 | <u>-</u> | <u>-</u> |
| 流動資產 | | | |
| 存貨 | | 369,852 | 341,678 |
| 應收賬款、按金及預付款項 | 14 | 1,116,781 | 796,309 |
| 銀行結餘及現金 | 15 | <u>8,471,368</u> | <u>11,295,409</u> |
| | | <u>9,958,001</u> | <u>12,433,396</u> |
| 資產總值 | | <u>9,958,001</u> | <u>12,433,396</u> |
| 累計虧絀 | | <u>(8,800,569)</u> | <u>(9,108,262)</u> |
| 非流動負債 | | | |
| 退休福利承擔 | 16 | 436,000 | 352,000 |
| 累算年假 | | <u>8,734,419</u> | <u>9,097,938</u> |
| | | <u>9,170,419</u> | <u>9,449,938</u> |
| 流動負債 | | | |
| 應付賬款、應計款項及預收款項 | | 9,554,486 | 12,070,190 |
| 應歸還政府款項 | 17 | <u>33,665</u> | <u>21,530</u> |
| | | <u>9,588,151</u> | <u>12,091,720</u> |
| 虧絀及負債總值 | | <u>9,958,001</u> | <u>12,433,396</u> |

第 24 至 57 頁之財務報表已於 2013 年 9 月 30 日獲管理局批准及授權發佈，並獲管理局主席代表簽署：

梁世民

主席

(代表管理局)

STATEMENT OF FINANCIAL POSITION
AS AT MARCH 31, 2013

| | <u>NOTES</u> | <u>2013</u> <u>HK\$</u> | <u>2012</u> <u>HK\$</u> |
|---|--------------|----------------------------|----------------------------|
| Non-current asset | | | |
| Equipment | 13 | - | - |
| Current assets | | | |
| Inventories | | 369,852 | 341,678 |
| Debtors, deposits and prepayments | 14 | 1,116,781 | 796,309 |
| Bank balances and cash | 15 | 8,471,368 | 11,295,409 |
| | | <u>9,958,001</u> | <u>12,433,396</u> |
| Total assets | | <u>9,958,001</u> | <u>12,433,396</u> |
| Accumulated deficits | | <u>(8,800,569)</u> | <u>(9,108,262)</u> |
| Non-current liabilities | | | |
| Retirement benefit obligations | 16 | 436,000 | 352,000 |
| Accrued annual leave | | 8,734,419 | 9,097,938 |
| | | <u>9,170,419</u> | <u>9,449,938</u> |
| Current liabilities | | | |
| Creditors, accrued charges and receipt in advance | | 9,554,486 | 12,070,190 |
| Amount repayable to the Government | 17 | 33,665 | 21,530 |
| | | <u>9,588,151</u> | <u>12,091,720</u> |
| Total deficits and liabilities | | <u>9,958,001</u> | <u>12,433,396</u> |

The financial statements on pages 24 to 57 were approved and authorised for issue by the Board of Governors on September 30, 2013 and are signed on its behalf by:



CHAIRMAN
(ON BEHALF OF THE BOARD OF GOVERNORS)

累積虧絀變動表
截至 2013 年 3 月 31 日止年度

| | <u>累積虧絀</u> 港元 |
|-------------------|--------------------|
| 於 2011 年 4 月 1 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 | (9,108,262) |
| 年度盈餘 | 341,358 |
| 應歸還政府款項 | <u>(33,665)</u> |
| 於 2013 年 3 月 31 日 | <u>(8,800,569)</u> |

STATEMENT OF CHANGES IN ACCUMULATED DEFICITS
FOR THE YEAR ENDED MARCH 31, 2013

| | <u>Accumulated</u> <u>deficits</u> HK\$ |
|------------------------------------|---|
| At April 1, 2011 | (8,891,246) |
| Deficit for the year | (195,486) |
| Amount repayable to the Government | <u>(21,530)</u> |
| At March 31, 2012 | (9,108,262) |
| Surplus for the year | 341,358 |
| Amount repayable to the Government | <u>(33,665)</u> |
| At March 31, 2013 | <u><u>(8,800,569)</u></u> |

現金流量表
截至 2013 年 3 月 31 日止年度

| | <u>2013</u> 港元 | <u>2012</u> 港元 |
|------------------------|--------------------|-------------------|
| 經營活動 | | |
| 年度盈餘(虧絀) | 341,358 | (195,486) |
| 經調整以下各項： | | |
| 利息收入 | (44,318) | (81,508) |
| 退休福利承擔之增加(減少) | 84,000 | (336,000) |
| 累算年假之(減少)增加 | <u>(363,519)</u> | <u>593,142</u> |
| 營運資本變動前之經營現金流量 | 17,521 | (19,852) |
| 存貨之增加 | (28,174) | (40,126) |
| 應收賬款、按金及預付款項之增加 | (320,472) | (94,324) |
| 應付賬款、應計款項及預收款項(減少)增加 | <u>(2,515,704)</u> | <u>1,459,022</u> |
| 經營活動(所耗)所收現金淨額 | <u>(2,846,829)</u> | <u>1,304,720</u> |
| 投資活動所收現金 | | |
| 已收利息 | <u>44,318</u> | <u>81,508</u> |
| 融資活動所耗現金 | | |
| 歸還政府之款項 | <u>(21,530)</u> | <u>(4,098)</u> |
| 現金及現金等價物之(減少)增加 | (2,824,041) | 1,382,130 |
| 年初之現金及現金等價物 | <u>11,235,409</u> | <u>9,853,279</u> |
| 年末之現金及現金等價物 | <u>8,411,368</u> | <u>11,235,409</u> |
| 來自 | | |
| 銀行結餘及現金 | 8,471,368 | 11,295,409 |
| 減：銀行三個月以上之定期存款 | <u>(60,000)</u> | <u>(60,000)</u> |
| | <u>8,411,368</u> | <u>11,235,409</u> |

STATEMENT OF CASH FLOWS
 FOR THE YEAR ENDED MARCH 31, 2013

| | <u>2013</u> HK\$ | <u>2012</u> HK\$ |
|--|-------------------------|--------------------------|
| OPERATING ACTIVITIES | | |
| Surplus (deficit) for the year | 341,358 | (195,486) |
| Adjustments for: | | |
| Interest income | (44,318) | (81,508) |
| Increase (decrease) in retirement benefit obligations | 84,000 | (336,000) |
| (Decrease) increase in accrued annual leave | <u>(363,519)</u> | <u>593,142</u> |
| Operating cash flows before movements in working capital | 17,521 | (19,852) |
| Increase in inventories | (28,174) | (40,126) |
| Increase in debtors, deposits and prepayments | (320,472) | (94,324) |
| (Decrease) increase in creditors, accrued charges and receipt in advance | <u>(2,515,704)</u> | <u>1,459,022</u> |
| NET CASH (USED IN) FROM OPERATING ACTIVITIES | <u>(2,846,829)</u> | <u>1,304,720</u> |
| CASH FROM INVESTING ACTIVITY | | |
| Interest received | <u>44,318</u> | <u>81,508</u> |
| CASH USED IN FINANCING ACTIVITY | | |
| Amount repaid to the Government | <u>(21,530)</u> | <u>(4,098)</u> |
| NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS | <u>(2,824,041)</u> | <u>1,382,130</u> |
| CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR | <u>11,235,409</u> | <u>9,853,279</u> |
| CASH AND CASH EQUIVALENTS AT END OF THE YEAR | <u><u>8,411,368</u></u> | <u><u>11,235,409</u></u> |
| Represented by | | |
| Bank balances and cash | 8,471,368 | 11,295,409 |
| Less: Bank deposits with maturity over three months | <u>(60,000)</u> | <u>(60,000)</u> |
| | <u><u>8,411,368</u></u> | <u><u>11,235,409</u></u> |

財務報表附註
截至 2013 年 3 月 31 日止年度

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的培訓提供設施。

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」)

於本年度新訂及已生效的香港財務報告準則並無對本院年度或過去的財務表現及狀況，及/或財報報表的披露構成重大影響。

香港會計師公會頒報了多項新訂及經修訂但尚未生效的香港財務報告準則。除了以下提及的準則，醫院管理層已預測任何新訂及經修訂的準則、修改或詮釋將不會對財務報告有重大影響。

香港會計準則第 19 號「僱員福利」(2011 年修訂本)

香港會計準則第 19 號的修訂本改變了界定福利計劃及終止福利之會計處理。最顯著的轉變與界定福利責任及計劃資產的會計處理有關。根據有關修訂，界定福利責任和計劃資產公平值在產生變化時須即時作出確認，而香港會計準則第 19 號過往版本所允許的「緩衝區法」亦已取消，以加快確認過往服務成本。此外，在香港會計準則第 19 號過往版本中採用的計劃資產之利息成本及預期回報已被「淨利息」金額取代，該「淨利息」金額是應用折現率於界定福利淨負債或資產來計算。

香港會計準則第 19 號的修訂本於 2013 年 1 月 1 日或其後開始之年度生效以及進行追溯應用。管理局預期 2013 年 4 月 1 日年度開始的財報報表將應用香港會計準則第 19 號的修訂本，並會按規定在財務報表中呈報更詳細的資料。

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 2013

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”)

There are no new HKFRSs which are effective for the Hospital for the first time in the current period which have a material effect on the Hospital’s financial performance and position for the current and prior years and/or disclosures set out in these financial statements.

A number of new and revised HKFRSs have been issued but not yet effective. Except as described below, the management of the Hospital anticipates that the application of other new and revised standards, amendments or interpretations will have no material impact on the financial statements.

HKAS 19 (as revised in 2011) Employee benefits

The amendments to HKAS 19 change the accounting for defined benefit plans and termination benefits. The most significant change relates to the accounting for changes in defined benefit obligations and plan assets. The amendments require the recognition of changes in defined benefit obligations and in the fair value of plan assets when they occur, and hence eliminate the ‘corridor approach’ permitted under the previous version of HKAS 19 and accelerate the recognition of past service costs. Furthermore, the interest cost and expected return on plan assets used in the previous version of HKAS 19 are replaced with a ‘net-interest’ amount, which is calculated by applying the discount rate to the net defined benefit liability or asset.

The amendments to HKAS 19 are effective for annual periods beginning on or after January 1, 2013 and require retrospective application. The Board of Governors anticipates that the application of the amendments to HKAS 19 will be adopted in the Hospital’s financial statements for the annual period beginning April 1, 2013 and that application may affect the amounts reported in the financial statements and result in more extensive disclosures in the financial statements.

4. 主要會計政策

本財務報表是以成本為基準，並根據香港會計師公會頒佈的香港財務報告準則而編製。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賬面淨值之比率。

存貨

存貨是指所購置的牙科物料及消耗物，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。

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 assets in the statement of financial position. Government subvention that is receivable as compensation for expenses already incurred or for the purpose of giving immediate financial support to the Hospital with no future related costs is recognised as an income in the period in which it becomes receivable.

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.

Inventories

Inventories represent dental supplies and consumables 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 costs 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 and 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.

4. 主要會計政策 - 續

員工退休計劃 - 續

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

當本院成為工具合約條文之訂約方時，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。

金融資產

本院之金融資產主要分為貸款及應收款項。

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。於首次確認後，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。

4. SIGNIFICANT ACCOUNTING POLICIES - continued

Staff retirement schemes - continued

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 obligations recognised in the statement of financial position represent the present value of the defined benefit obligations as adjusted for unrecognised actuarial gains and losses and unrecognised past service cost, and as reduced by the fair value of plan assets. Any assets resulting from this calculation are 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.

Financial assets

The Hospital's financial assets are mainly loans and receivables.

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.

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

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首次確認後因一項或多項事件而影響其未來現金流量，該貸款及應收款項會作減值。

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）會於此外作綜合評估減值。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。

已按攤銷成本入賬的貸款及應收款項所確認之減值虧損，是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，則過往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。

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

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 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 loss is 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 in accordance with the substance of the contractual arrangements and the definitions of financial liability. The Hospital's financial liabilities are classified into other financial liabilities.

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

本院僅會在金融資產現金流量之合約權益屆滿時，或在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，才取消確認金融資產。

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。

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>2013</u> 港元 | <u>2012</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>8,747,501</u> | <u>11,465,496</u> |
| 金融負債 | | |
| 已攤銷成本 | <u>7,254,347</u> | <u>9,752,302</u> |

(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、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。

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.

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>2013</u> HK\$ | <u>2012</u> HK\$ |
|---|---------------------|---------------------|
| Financial assets | | |
| Loans and receivables (including cash and cash equivalents) | <u>8,747,501</u> | <u>11,465,496</u> |
| Financial liabilities | | |
| Amortised cost | <u>7,254,347</u> | <u>9,752,302</u> |

(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, if any. 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.

5. 金融工具 - 續

(乙) 財務風險管理目標及政策 - 續

市場風險 - 續

利率風險

本院之公平值利率風險主要與銀行定期存款結餘相關。

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2012年3月31日及2013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。

流動資金風險

本院累計虧絀為 8,800,569 港元（2012 年：9,108,262 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。

5. FINANCIAL INSTRUMENTS - continued

(b) Financial risk management objectives and policies - continued

Market risk - continued

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, 2013 and 2012 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.

Liquidity risk

The Hospital had accumulated deficits of HK\$8,800,569 (2012: HK\$9,108,262). 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. 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>2013</u> 港元 | <u>2012</u> 港元 |
|----------|-------------------|-------------------|
| 教學病人診療收費 | 11,033,200 | 11,448,108 |
| 私家病人診療收費 | <u>1,750,499</u> | <u>1,841,986</u> |
| | <u>12,783,699</u> | <u>13,290,094</u> |

8. 培訓費收入

| | <u>2013</u> 港元 | <u>2012</u> 港元 |
|-------------|-------------------|-------------------|
| 牙科工藝訓練課程 | 1,413,222 | 1,406,056 |
| 牙科衛生護理訓練課程 | 689,653 | 679,359 |
| 牙科手術助理員訓練課程 | <u>322,550</u> | <u>339,014</u> |
| | <u>2,425,425</u> | <u>2,424,429</u> |

9. 其他收入

| | <u>2013</u> 港元 | <u>2012</u> 港元 |
|--------------|-------------------|-------------------|
| 本院與其他醫院合作之收入 | 65,754 | 147,744 |
| 其他收入 | <u>585,889</u> | <u>670,667</u> |
| | <u>651,643</u> | <u>818,411</u> |

10. 員工薪酬及有關費用

| | <u>2013</u> 港元 | <u>2012</u> 港元 |
|-----------------|--------------------|-------------------|
| 薪酬 | 81,953,927 | 78,265,262 |
| 退休福利 | 10,582,688 | 10,162,120 |
| 臨時員工薪酬 | 5,962,874 | 5,172,441 |
| 津貼 | 1,863,747 | 1,685,881 |
| 本院派往其他醫院工作之員工薪酬 | <u>32,151</u> | <u>71,526</u> |
| | <u>100,395,387</u> | <u>95,357,230</u> |

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>2013</u> HK\$ | <u>2012</u> HK\$ |
|----------------------|---------------------|---------------------|
| Teaching patient fee | 11,033,200 | 11,448,108 |
| Private patient fee | 1,750,499 | 1,841,986 |
| | <u>12,783,699</u> | <u>13,290,094</u> |

8. TUITION FEES

| | <u>2013</u> HK\$ | <u>2012</u> HK\$ |
|---|---------------------|---------------------|
| Training of student dental technicians | 1,413,222 | 1,406,056 |
| Training of student dental hygienists | 689,653 | 679,359 |
| Training of student dental surgery assistants | 322,550 | 339,014 |
| | <u>2,425,425</u> | <u>2,424,429</u> |

9. OTHER INCOME

| | <u>2013</u> HK\$ | <u>2012</u> HK\$ |
|--|---------------------|---------------------|
| Income from other hospitals in collaboration with the Hospital | 65,754 | 147,744 |
| Miscellaneous | 585,889 | 670,667 |
| | <u>651,643</u> | <u>818,411</u> |

10. PERSONNEL EMOLUMENTS

| | <u>2013</u> HK\$ | <u>2012</u> HK\$ |
|--|---------------------|---------------------|
| Salaries | 81,953,927 | 78,265,262 |
| Retirement benefits | 10,582,688 | 10,162,120 |
| Wages for temporary staff | 5,962,874 | 5,172,441 |
| Allowances | 1,863,747 | 1,685,881 |
| Wages for staff seconded to other hospitals in collaboration with the Hospital | 32,151 | 71,526 |
| | <u>100,395,387</u> | <u>95,357,230</u> |

11. 其他營運支出

| | <u>2013</u> 港元 | <u>2012</u> 港元 |
|-------------|-------------------|-------------------|
| 牙科物料及消耗物支出 | 18,428,991 | 19,670,164 |
| 維修及保養費用 | 11,552,900 | 12,885,632 |
| 燃料及電費 | 7,971,489 | 7,052,834 |
| 租用服務及專業服務費用 | 4,049,446 | 3,536,730 |
| 差餉 | 1,279,560 | 1,141,080 |
| 行政支出 | 1,073,874 | 934,814 |
| 保險費用 | 885,511 | 841,934 |
| 其他支出 | <u>613,569</u> | <u>659,510</u> |
| | <u>45,855,340</u> | <u>46,722,698</u> |

12. 稅項

本院按稅務條例（第 112 章）獲豁免繳稅。

13. 設備

| | 港元 |
|-------------------|---------------------|
| 成本 | |
| 於 2011 年 4 月 1 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 | - |
| 添置 | 15,063,028 |
| 減：政府非經常資助金總額 | <u>(15,063,028)</u> |
| 於 2013 年 3 月 31 日 | <u>-</u> |

14. 其他應收賬項、按金及預付款項

| | <u>2013</u> 港元 | <u>2012</u> 港元 |
|----------------|-------------------|-------------------|
| 應收賬項 | 116,802 | 116,883 |
| 其他應收賬項、按金及預付款項 | <u>999,979</u> | <u>679,426</u> |
| | <u>1,116,781</u> | <u>796,309</u> |

本院容許客戶的信貸期平均為 14 天（2012 年：14 天）。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 33 天（2012：31 天）。

11. OTHER OPERATING CHARGES

| | <u>2013</u> HK\$ | <u>2012</u> HK\$ |
|--|---------------------|---------------------|
| Specialist supplies and consumables | 18,428,991 | 19,670,164 |
| Repairs and maintenance | 11,552,900 | 12,885,632 |
| Fuel, light and power | 7,971,489 | 7,052,834 |
| Hire of services and professional fees | 4,049,446 | 3,536,730 |
| Rates | 1,279,560 | 1,141,080 |
| Administration | 1,073,874 | 934,814 |
| Insurance | 885,511 | 841,934 |
| Other charges | 613,569 | 659,510 |
| | <u>45,855,340</u> | <u>46,722,698</u> |

12. TAXATION

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

13. EQUIPMENT

| | HK\$ |
|---|---------------------|
| COST | |
| At April 1, 2011 | - |
| Additions | 36,132,874 |
| Less: Total capital Government subvention | <u>(36,132,874)</u> |
| At March 31, 2012 | - |
| Additions | 15,063,028 |
| Less: Total capital Government subvention | <u>(15,063,028)</u> |
| At March 31, 2013 | <u>-</u> |

14. DEBTORS, DEPOSITS AND PREPAYMENTS

| | <u>2013</u> HK\$ | <u>2012</u> HK\$ |
|---|---------------------|---------------------|
| Debtors | 116,802 | 116,883 |
| Other debtors, deposits and prepayments | 999,979 | 679,426 |
| | <u>1,116,781</u> | <u>796,309</u> |

The Hospital allows an average credit period of 14 days (2012: 14 days) to its customers. The Hospital does not hold any collateral over these balances. The average age of these debtors and other debtors is 33 days (2012: 31 days).

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（2012 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 8,060,000 港元（2012 年：6,060,000 港元）之固定年利率為 0.05% 至 1.25%（2012 年：0.05% 至 1.4%）外，銀行結餘的市場年利率為 0.001%（2012 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 10,452,549 港元（2012 年：10,144,510 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 2013 年 3 月 31 日及 2012 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>2013</u> | <u>2012</u> |
|------------|-------------|-------------|
| 折扣率 | 0.2% | 0.4% |
| 計劃資產之預計回報率 | 2.8% | 3.3% |
| 預計加薪幅度 | 4.5% | 5.0% |
| 預計平均剩餘工作壽命 | 3.3 年 | 3.4 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 (2012: HK\$60,000) which had an original maturity over three months. Bank balances carry interest at market rates at 0.001% (2012: 0.001%) per annum, except for the fixed deposits of HK\$8,060,000 (2012: HK\$6,060,000) which carry fixed interest rate ranging from 0.05% to 1.25% (2012: 0.05% to 1.40%) per annum.

16. RETIREMENT BENEFIT SCHEMES

Defined contribution

The total cost charged to income and expenditure statement of HK\$10,452,549 (2012: HK\$10,144,510) 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 values of the defined benefit obligation were carried out at March 31, 2013 and 2012 by Mercer (Hong Kong) Limited. 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>2013</u> | <u>2012</u> |
|--|-------------|-------------|
| Discount rate | 0.2% | 0.4% |
| Expected return on plan assets | 2.8% | 3.3% |
| Expected rate of salary increases | 4.5% | 5.0% |
| Expected average remaining working lives | 3.3 years | 3.4 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>2013</u> 港元 | <u>2012</u> 港元 |
|--------------------|-------------------|-------------------|
| 本年度服務費用 | 390,000 | 382,000 |
| 利息開支 | 40,000 | 130,000 |
| 計劃資產之預計回報 | (348,000) | (453,000) |
| 本年度確認之精算收益 | - | (398,000) |
| 從供款中扣除的行政費用及團體人壽保費 | <u>2,000</u> | <u>3,000</u> |
| | <u>84,000</u> | <u>(336,000)</u> |

本年度之開支(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>2013</u> 港元 | <u>2012</u> 港元 |
|-----------------|-------------------|-------------------|
| 承擔之現值 | 9,146,000 | 11,141,000 |
| 計劃資產之公平值 | (9,883,000) | (11,738,000) |
| 未確認之精算收益 | <u>1,173,000</u> | <u>949,000</u> |
| 於資產負債表中確認之非流動負債 | <u>436,000</u> | <u>352,000</u> |

以下是資產負債表內退休福利承擔現值之流動：

| | <u>2013</u> 港元 | <u>2012</u> 港元 |
|------------|-------------------|-------------------|
| 於 4 月 1 日 | 352,000 | 688,000 |
| 於收支表中確認之收入 | <u>84,000</u> | <u>(336,000)</u> |
| 於 3 月 31 日 | <u>436,000</u> | <u>352,000</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>2013</u> HK\$ | <u>2012</u> HK\$ |
|---|---------------------|---------------------|
| Current service cost | 390,000 | 382,000 |
| Interest cost | 40,000 | 130,000 |
| Expected return on plan assets | (348,000) | (453,000) |
| Net actuarial gain recognised in the year | - | (398,000) |
| Administrative cost and group life premium deducted from contribution | <u>2,000</u> | <u>3,000</u> |
| | <u>84,000</u> | <u>(336,000)</u> |

The charge (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>2013</u> HK\$ | <u>2012</u> HK\$ |
|--|---------------------|---------------------|
| Present value of the obligations | 9,146,000 | 11,141,000 |
| Fair value of plan assets | (9,883,000) | (11,738,000) |
| Unrecognised actuarial gains | <u>1,173,000</u> | <u>949,000</u> |
| Recognised in the statement of financial position as non-current liabilities | <u>436,000</u> | <u>352,000</u> |

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

| | <u>2013</u> HK\$ | <u>2012</u> HK\$ |
|---|---------------------|---------------------|
| At April 1, | 352,000 | 688,000 |
| Amount charged (credited) to the income and expenditure statement | <u>84,000</u> | <u>(336,000)</u> |
| At March 31, | <u>436,000</u> | <u>352,000</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>2013</u> 港元 | <u>2012</u> 港元 |
|------------|-------------------|-------------------|
| 於 4 月 1 日 | 11,141,000 | 9,587,000 |
| 本年度服務費用 | 390,000 | 382,000 |
| 利息開支 | 40,000 | 130,000 |
| 實際收益支付 | (2,480,000) | - |
| 因經驗調整之精算虧損 | <u>55,000</u> | <u>1,042,000</u> |
| 於 3 月 31 日 | <u>9,146,000</u> | <u>11,141,000</u> |

以下是計劃資產現值之流動情況：

| | <u>2013</u> 港元 | <u>2012</u> 港元 |
|--------------------|-------------------|-------------------|
| 於 4 月 1 日 | 11,738,000 | 11,611,000 |
| 計劃資產之預計回報 | 348,000 | 453,000 |
| 從供款中扣除的行政費用及團體人壽保費 | (2,000) | (2,000) |
| 實際收益支付 | (2,480,000) | - |
| 因經驗調整之精算(虧絀)收益 | <u>279,000</u> | <u>(324,000)</u> |
| 於 3 月 31 日 | <u>9,883,000</u> | <u>11,738,000</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>2013</u> % | <u>2012</u> % | <u>2013</u> 港元 | <u>2012</u> 港元 |
| 產權工具 | 1.34 | 1.52 | 2,964,900 | 3,639,000 |
| 負債工具 | 2.67 | 2.84 | 5,929,800 | 6,808,000 |
| 現金 | <u>0.45</u> | <u>0.54</u> | <u>988,300</u> | <u>1,291,000</u> |
| 加權平均預計回報 | <u>4.46</u> | <u>4.90</u> | <u>9,883,000</u> | <u>11,738,000</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 627,000 港元（2012 年：130,000 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>2013</u> HK\$ | <u>2012</u> HK\$ |
|---|---------------------|---------------------|
| At April 1, | 11,141,000 | 9,587,000 |
| Current service cost | 390,000 | 382,000 |
| Interest cost | 40,000 | 130,000 |
| Actual benefits paid | (2,480,000) | - |
| Actuarial loss due to experience adjustment | 55,000 | 1,042,000 |
| At March 31, | <u>9,146,000</u> | <u>11,141,000</u> |

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

| | <u>2013</u> HK\$ | <u>2012</u> HK\$ |
|--|---------------------|---------------------|
| At April 1, | 11,738,000 | 11,611,000 |
| Expected return on plan assets | 348,000 | 453,000 |
| Administration cost and group life premium deducted from contribution | (2,000) | (2,000) |
| Actual benefits paid | (2,480,000) | - |
| Actuarial gain (loss) due to experience adjustment | 279,000 | (324,000) |
| At March 31, | <u>9,883,000</u> | <u>11,738,000</u> |

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

| | <u>Expected return</u> | | <u>Fair value of plan assets</u> | |
|----------------------------------|------------------------|------------------|----------------------------------|---------------------|
| | <u>2013</u> % | <u>2012</u> % | <u>2013</u> HK\$ | <u>2012</u> HK\$ |
| Equity instruments | 1.34 | 1.52 | 2,964,900 | 3,639,000 |
| Debt instruments | 2.67 | 2.84 | 5,929,800 | 6,808,000 |
| Cash | 0.45 | 0.54 | 988,300 | 1,291,000 |
| Weighted average expected return | <u>4.46</u> | <u>4.90</u> | <u>9,883,000</u> | <u>11,738,000</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\$627,000 (2012: HK\$130,000).

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>2013</u> 港元 | <u>2012</u> 港元 |
|-----------|-------------------|-------------------|
| 計劃負債之經驗調整 | 138,000 | 49,000 |
| 計劃資產之經驗調整 | <u>(279,000)</u> | <u>323,000</u> |

截至 2013 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>2013</u> 港元 | <u>2012</u> 港元 |
|---------------|-------------------|-------------------|
| 於4月1日 | 21,530 | 4,098 |
| 年度支出 | (21,530) | (4,098) |
| 年度盈餘(虧絀) | 341,358 | (195,486) |
| 退休福利承擔之增加(減少) | 84,000 | (336,000) |
| 累算年假之(減少)增加 | (363,519) | 593,142 |
| 存貨之增加 | <u>(28,174)</u> | <u>(40,126)</u> |
| 於3月31日 | <u>33,665</u> | <u>21,530</u> |

18. 非以現金收支之重大交易

於本年度，約 1,510 萬港元（2012 年：3,610 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>2013</u> HK\$ | <u>2012</u> HK\$ |
|---|---------------------|---------------------|
| Experience adjustment on plan liabilities | 138,000 | 49,000 |
| Experience adjustment on plan assets | <u>(279,000)</u> | <u>323,000</u> |

There is no employer's contribution during the year ended March 31, 2013.

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>2013</u> HK\$ | <u>2012</u> HK\$ |
|---|---------------------|---------------------|
| At April 1, | 21,530 | 4,098 |
| Amount settled during the year | (21,530) | (4,098) |
| Surplus (deficit) for the year | 341,358 | (195,486) |
| Increase (decrease) in retirement benefit obligations | 84,000 | (336,000) |
| (Decrease) increase in accrued annual leave | (363,519) | 593,142 |
| Increase in inventories | <u>(28,174)</u> | <u>(40,126)</u> |
| At March 31, | <u>33,665</u> | <u>21,530</u> |

18. MAJOR NON-CASH TRANSACTIONS

During the year, capital expenditure of approximately HK\$15.1 million (2012: HK\$36.1 million) was paid by the Government directly in the form of Government Capital Subvention to the suppliers 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>2013</u> 港元 | <u>2012</u> 港元 |
|-----------------------------|-------------------|-------------------|
| 經機電工程營運基金添置之設備 | 9,153,500 | 34,046,000 |
| 向機電工程營運基金支付之維修保養費用 | 6,699,139 | 7,972,082 |
| 向香港生產力促進局支付之顧問及合約保養 服務費用 | <u>121,440</u> | <u>63,200</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 2013 年 3 月 31 日，應歸還政府款項為 33,665 港元（2012 年：21,530 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>2013</u> 港元 | <u>2012</u> 港元 |
|-----------|-------------------|-------------------|
| 薪酬及短期員工福利 | 1,547,400 | 1,731,220 |
| 退休金計劃之供款 | <u>14,500</u> | <u>12,000</u> |
| | <u>1,561,900</u> | <u>1,743,220</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>2013</u> HK\$ | <u>2012</u> HK\$ |
|---|---------------------|---------------------|
| Acquisition of equipment via Electrical and Mechanical Services Trading Fund | 9,153,500 | 34,046,000 |
| Maintenance services fee paid or payable to Electrical and Mechanical Services Trading Fund | 6,699,139 | 7,972,082 |
| Consultancy and contract maintenance services fee paid to Hong Kong Productivity Council | <u>121,440</u> | <u>63,200</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, 2013, amount repayable to the Government amounted to HK\$33,665 (2012: HK\$21,530).

Compensation of key management personnel

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

| | <u>2013</u> HK\$ | <u>2012</u> HK\$ |
|---|---------------------|---------------------|
| Salaries and other short-term employee benefits | 1,547,400 | 1,731,220 |
| Contribution to retirement benefit schemes | <u>14,500</u> | <u>12,000</u> |
| | <u>1,561,900</u> | <u>1,743,220</u> |