



菲臘牙科醫院

The Prince Philip Dental Hospital

# 管理局年報

**ANNUAL REPORT  
THE BOARD OF GOVERNORS**

**2017 - 18**

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；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；並與中國內地研究及學術交流方面，更緊密合作。

# **THE PRINCE PHILIP DENTAL HOSPITAL**

## **MISSION STATEMENT**

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

# 菲臘牙科醫院

2017年4月1日至2018年3月31日

## 管理局之活動報告

### 簡介

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

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

### 培訓活動

#### (I) 學院舉辦之課程

3. 55名畢業生於2017年12月成功獲取了牙醫學士學位。在報告年度中有42名研究生分別獲頒下列學位或文憑：

<u>學位/文憑</u>	<u>人數</u>
牙醫碩士(牙髓病學)學位	4
牙醫碩士(口腔頷面外科學)學位	4
牙醫碩士(矯齒學與牙頷面矯形學)學位	1
牙醫碩士(兒童齒科)學位	3
牙醫碩士(牙周病學)學位	2
牙醫碩士(修復學)學位	2
口腔頷面外科高級文憑	1
哲學碩士研究學位	3
哲學博士研究學位	22

**THE PRINCE PHILIP DENTAL HOSPITAL**  
**REPORT ON THE ACTIVITIES BY THE BOARD OF GOVERNORS**  
**for the Year of 1 April 2017 to 31 March 2018**

**Introduction**

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

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

**Training Activities**

(I) *Courses Organised by the Faculty*

3. In December 2017, Bachelor of Dental Surgery (“BDS”) degrees were conferred on 55 graduates who had successfully completed their course of study. Meanwhile, 42 postgraduate students obtained their second degrees or diplomas with the following distribution:

<u>Degree/ Diploma</u>	<u>Student Number</u>
Master of Dental Surgery in Endodontics	4
Master of Dental Surgery in Oral and Maxillofacial Surgery	4
Master of Dental Surgery in Orthodontics and Dentofacial Orthopaedics	1
Master of Dental Surgery in Paediatric Dentistry	3
Master of Dental Surgery in Periodontology	2
Master of Dental Surgery in Prosthodontics	2
Advanced Diploma in Oral and Maxillofacial Surgery	1
Master of Philosophy	3
Doctor of Philosophy	22

4. 在 2018 年 3 月 31 日，牙醫本科學生有 353 人，其學生人數分佈為：

<u>年級</u>	<u>人數</u>
一年級	72
二年級	76
三年級	53
四年級	51
五年級	50
六年級	51

此外，還有 111 位研究生攻讀下列學位或文憑課程：

<u>課程</u>	<u>人數</u>
牙醫碩士(牙髓病學)學位	6
牙醫碩士(植齒學)學位	3
牙醫碩士(口腔頷面外科)學位	3
牙醫碩士(矯齒學與牙頷面矯形學)學位	4
牙醫碩士(兒童齒科)學位	6
牙醫碩士(牙周病學)學位	6
牙醫碩士(修復學)學位	3
理科碩士(社會牙醫學)學位	3
理科碩士(牙科材料科學)學位	2
理科碩士(植齒學)學位	3
哲學碩士研究學位	3
哲學博士研究學位	69

(II) 本院獲學院及/或其他機構協助舉辦之課程

5. 一年全日制或兩年日間兼讀制之「牙科手術助理員課程」是本院自 1982 年起在學院協助下所舉辦的課程。由 2015/16 學年起，本課程的資歷名銜已更改為「牙科手術助理員文憑」。2017 年 9 月，共招收了 36 名學員修讀一年全日制文憑課程。2017 年 12 月，30 名修讀全日制課程之學員，在修畢課程後，獲頒授了「牙科手術助理員文憑」。

4. As at 31 March 2018, 353 undergraduates were under training for Bachelor Degree of Dental Surgery and the student distribution was:

<u>Year</u>	<u>Student Number</u>
First Year	72
Second Year	76
Third Year	53
Fourth Year	51
Fifth Year	50
Sixth Year	51

In addition, 111 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	3
Master of Dental Surgery in Oral and Maxillofacial Surgery	3
Master of Dental Surgery in Orthodontics and Dentofacial Orthopaedics	4
Master of Dental Surgery in Paediatric Dentistry	6
Master of Dental Surgery in Periodontology	6
Master of Dental Surgery in Prosthodontics	3
Master of Science in Community Dentistry	3
Master of Science in Dental Materials Science	2
Master of Science in Implant Dentistry	3
Master of Philosophy	3
Doctor of Philosophy	69

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

5. The one-year full-time or two-year part-time day release course in Dental Surgery Assisting has been organised with the support of the Faculty since 1982. Starting from 2015/16 Academic Year, the award title of the course has been changed to “Diploma in Dental Surgery Assisting”. In September 2017, 36 full-time students were enrolled in the one-year Diploma course. In December 2017, 30 full-time Student Dental Surgery Assistants graduated with the award of the Diploma in Dental Surgery Assisting.



6. 由 2002 年 9 月起，本院在香港大學專業進修學院及學院協助下舉辦兩年全日制的「牙科衛生護理高級文憑課程」。2017 年 9 月，分別有 25 名及 27 名學員攻讀第一及第二學年課程。16 名學員完成兩年課程後，於 2017 年 12 月獲頒授「牙科衛生護理高級文憑」。

7. 此外，本院與香港大學專業進修學院亦於 2016 年 6 月首次舉辦一年全日制的「牙科治療高等文憑課程」。2017 年 6 月，再次招收了 10 名學員。10 名畢業學員於 2017 年 12 月獲授「牙科治療高等文憑」。

### (III) 本院獨自舉辦之課程

8. 兩年全日制之「牙科工藝文憑/高等文憑課程」是本院自 1993 年起舉辦之課程。由 2015/16 學年起，本課程的資歷名銜已更改為「牙科工藝高等文憑」。2017 年 9 月，分別有 18 名及 22 名學員攻讀第一及第二學年之高等文憑課程。14 名畢業學員於 2017 年 12 月獲授「牙科工藝高等文憑」。

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

### 特殊護理牙科訓練課程

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

### 知識交流活動

11. 本院一直以來積極參與不同的國際性牙科會議、講座及研討會，藉以分享知識，並與時並進，掌握最新的牙科科技及樹立良好的病人護理典範。於報告年度內，本院鼓勵員工參與香港國際牙科博覽暨研討會、國際控制感染會議、持續牙科教育講座等。此外，本院亦派出代表團出席在廣州舉辦的華南國際口腔展覽暨研討會，與內地的牙科業界建立連繫。培訓方面，本院積極搜集及安排不同訓練課程，以提升員工的技術水平，其中包括三維牙科打印技術的應用、牙科實驗室邁向數碼化的革新、領袖培訓、護理及傷口處理、消毒及除污等多個範疇。展望將來，本院擬在香港國際牙科博覽暨研討會設立展覽攤位，藉以向業界簡介本院所舉辦的牙科輔助人員訓練課程；與此同時，亦嘗試發掘一些外地的知識交流機會讓員工參與及觀摩，例如危地馬拉等其他國家舉辦的牙科手術助理員的教學交流計劃。

6. The two-year full-time course of Higher Diploma in Dental Hygiene has been organised by the Hospital with the support of the School of Professional and Continuing Education of the University of Hong Kong (“SPACE”) and the Faculty since September 2002. In September 2017, 25 and 27 Student Dental Hygienists were enrolled in the first and second years of the course respectively. In December 2017, 16 students were awarded the Higher Diploma in Dental Hygiene on completion of two years of study.

7. The Hospital has also co-organised with SPACE to organise for the first time a one-year full-time Advanced Diploma Course in Dental Therapy in June 2016. In June 2017, 10 students were enrolled in the course. In December 2017, 10 graduates were awarded the Advanced Diploma in Dental Therapy.

### (III) Course Organised by the Hospital

8. The two-year full-time course of General/Advanced Diploma in Dental Technology has been organised by the Hospital since 1993. Starting from 2015/16 Academic Year, the award title of the course has been changed to “Advanced Diploma in Dental Technology”. In September 2017, 18 and 22 students were enrolled in the first year and second years of the Advanced Diploma course respectively. In December 2017, 14 graduates were awarded the Advanced Diploma in Dental Technology.

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

### **Training in Special Care Dentistry**

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

### **Knowledge Exchange Activities**

11. The Hospital has been actively participating in different international conferences, seminars and symposiums for knowledge sharing and to keep abreast of new dental technology and best practices on patient care. During the reporting year, the Hospital encouraged staff to participate in Hong Kong International Dental Expo And Symposium (“HKIDEAS”), International Infection Control Conference, Continuing Dental Education Seminars, etc. Additionally, the Hospital sent a delegation to the Dental South China International Expo in Guangzhou to foster a link with the dentistry segment in China. For staff training purposes, the Hospital also endeavoured to source different training programmes to upgrade their skill level including application of 3D printing in dentistry, digital revolution in dental laboratory, leadership building, nursing and wound management, sterilisation and decontamination programmes, just to name a few. Looking ahead, the Hospital targets to brief the industry its para-dental training courses through hosting a booth in the next HKIDEAS and explore opportunities for knowledge exchange outside the territory, for instance, through an attachment programme to Dental Surgery Assisting Institutions in other countries like Guatemala.

## **參觀本院之人士**

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

## **培訓活動所診治之病人**

13. 在本報告年度，本院新登記或重新登記之教學病人共有 8,713 名，當中包括 7,109 名成人及 1,604 名小童。同年度，各部門及單位的總診症人次為 80,490。

## **財務及其他資訊**

14. 於 2018 年 3 月 31 日，醫院編制有 318 個職位。

15. 本院根據菲臘牙科醫院條例第 16 條呈交經已簽署與審計的 2017-18 財政年度帳目報表。本年度的總經常開支為 176,000,195 元。同年，用於維修工程和設備上之資本總開支為 8,700,699 元，全由政府資本補助金資助。全年總收入共 175,263,132 元，其中包括政府經常資助金 160,490,000 元及其他收入 14,773,132 元。

16. 在本報告年度，本院豁免病人收費總額為 366,395 元。

17. 繼本院管理局通過由 2018-19 財政年度起政府撥款由不敷補助金轉變為酌情補助金模式後，管理局與食物及衛生局已於 2017 年 10 月 27 日簽訂「行政安排備忘錄」，釐定在新撥款模式下政府與本院的關係及各自責任。本院已於報告年內開始作出安排，以符合行政安排備忘錄帶來的轉變。

### **Visitors to the Hospital**

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

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

13. During the reporting period, 8,713 teaching patients were newly registered or re-registered at the Hospital, including 7,109 adults and 1,604 children. The total number of patient attendances at various clinics and units throughout the period was 80,490.

### **Financial and Other Information**

14. The Hospital establishment stood at 318 posts as at 31 March 2018.

15. The signed and audited statement of accounts for 2017-18 is submitted in accordance with Section 16 of The Prince Philip Dental Hospital Ordinance. The total recurrent expenditure for the year was \$176,000,195. During the same period, the total capital expenditure on works and equipment was \$8,700,699 which was fully funded by the Government's capital subvention. The total revenue for the year was \$175,263,132 including the Government's recurrent subvention of \$160,490,000 and other source of income of \$14,773,132.

16. The total amount of patient fees waived for the reporting year was \$366,395.

17. Following the approval of the Board of Governors of the Hospital ("the Board") to change the subvention mode from deficiency grant to discretionary grant from 2018-19 financial year onwards, the Board and the Food and Health Bureau signed a Memorandum of Administrative Arrangements ("MAA") on 27 October 2017 which sets out the relationship between the Government and the Hospital, and the responsibilities of each party under the new subvention mode. For compliance with the MAA, the Hospital has started to prepare for the change during the reporting year.

菲臘牙科醫院  
管理局

THE PRINCE PHILIP DENTAL HOSPITAL  
BOARD OF GOVERNORS

2017年4月1日至2018年3月31日－成員名單  
Membership – 1 April 2017 to 31 March 2018

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

成員 : **非公職人員 Non-public Officers**

Members

林兆榮博士, JP (至 2017 年 7 月 31 日止)	Dr. A.S.W. LAM, JP (up to 31 July 2017)
劉慧兒女士 (至 2017 年 7 月 31 日止)	Ms. M.W.Y. LAU (up to 31 July 2017)
劉恩沛女士 (從 2017 年 8 月 1 日起)	Miss Q.F. LAU (from 1 August 2017)
麥倩屏醫生, BBS	Dr. S.P. MAK, BBS
謝秀玲女士 (從 2017 年 8 月 1 日起)	Ms. N.S.L. TSE, JP (from 1 August 2017)

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

劉熾佳牙科醫生 (至 2017 年 7 月 31 日止)	Dr. G.C.K. LAU (up to 31 July 2017)
劉建均牙科醫生 (從 2017 年 8 月 1 日起)	Dr. K.K.K. LAU (from 1 August 2017)
吳邦彥牙科醫生	Dr. R.P.Y. NG



**衛生署牙科服務主任顧問醫生 (或其代表)**

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

林德昭醫生, JP

Dr. W.T.C. LAM, JP

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

Ex-officio  
Members

傅立明教授

Professor T.F. FLEMMIG

**菲臘牙科醫院審計主任**

**Comptroller, The Prince Philip Dental Hospital**

謝萬誠先生

Mr. M.S. TSE

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

2017年4月1日至2018年3月31日－成員名單  
Membership – 1 April 2017 to 31 March 2018

主席  
Chairperson : 林兆榮博士, JP Dr. A.S.W. LAM, JP  
(至2017年7月31日止) (up to 31 July 2017)  
麥倩屏醫生, BBS Dr. S.P. MAK, BBS  
(從2017年8月1日起) (from 1 August 2017)

成員  
Members : **香港大學財務處處長**  
**Director of Finance, the University of Hong Kong**  
盧秀梅女士 Ms. S.S.M. LO

**衛生署助理署長 Assistant Director of Health**  
黃慧敏女士 Miss W.W.M. WONG

**食物及衛生局首席行政主任 (衛生)**  
**Principal Executive Officer (Health), Food and Health Bureau**  
楊素蓉女士 Ms. W.S.J. YEUNG

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

**菲臘牙科醫院審計主任**  
**Comptroller, The Prince Philip Dental Hospital**  
謝萬誠先生 Mr. M.S. TSE



菲臘牙科醫院  
策劃委員會

THE PRINCE PHILIP DENTAL HOSPITAL  
PLANNING GROUP

2017 年 4 月 1 日至 2018 年 3 月 31 日 – 成員名單  
Membership – 1 April 2017 to 31 March 2018

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

成員 : **私家牙醫 Private Dentists**  
Members  
何錦源牙科醫生 Dr. S.K.Y. HO  
廖偉明牙科醫生 Dr. H.W.M. LIU  
吳邦彥牙科醫生 Dr. R.P.Y. NG  
姚本基牙科醫生 Dr. B.K. YIU

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

博思泰教授 Professor M. BORNSTEIN  
M BURROW 教授 Professor M. BURROW  
(從 2017 年 7 月 1 日起) (from 1 July 2017)  
張順彬教授 Professor G.S.P. CHEUNG

馬毅剛牙科醫生 (至 2017 年 6 月 30 日止)	Dr. N. MATTHEOS (up to 30 June 2017)
岑立標教授 (至 2017 年 6 月 30 日止)	Professor N. SAMMAN (up to 30 June 2017)
M TONETTI 教授 (從 2017 年 7 月 1 日起)	Professor M. TONETTI (from 1 July 2017)
姚嘉榕教授	Professor C.K.Y. YIU

**衛生署代表**

**Representative from Department of Health**

覃光旻牙科醫生	Dr. W.K.M. CHAM
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**菲臘牙科醫院審計主任**

**Comptroller, The Prince Philip Dental Hospital**

謝萬誠先生	Mr. M.S. TSE
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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 2015-16 至 2017-18 之畢業人數為：

Number of Students Graduated during the Past Three Financial Years 2015-16 to 2017-18:

學生 Students	2015-16	2016-17	2017-18
牙醫學院本科生 Undergraduates of Faculty of Dentistry	55	54	55
牙醫學院研究生 Postgraduates of Faculty of Dentistry	66	52	42
牙科手術助理員 Student Dental Surgery Assistants			
- 一年全日制 One-year Full-time	23	28	30
- 兩年日間兼讀制 Two-year Part-time	5	-	-
牙齒衛生員 Student Dental Hygienists	14	19	16
牙科技術員 Student Dental Technicians	18	19	14
牙科治療師 Student Dental Therapist	-	-	10

(2) 過去三屆財政年度 2015-16 至 2017-18 之入學人數為：

Number of Students Enrolled during the Past Three Financial Years 2015-16 to 2017-18:

學生 Students	2015-16	2016-17	2017-18
牙醫學院本科生 Undergraduates of Faculty of Dentistry	320	339	353
牙醫學院研究生 Postgraduates of Faculty of Dentistry	145	113	111
牙科手術助理員 Student Dental Surgery Assistants			
- 一年全日制 One-year Full-time	36	36	36
- 兩年日間兼讀制 Two-year Part-time	-	-	-
牙齒衛生員 Student Dental Hygienists	45	45	52
牙科技術員 Student Dental Technicians	36	36	40
牙科治療師 Student Dental Therapist	-	10	10



**Certificated Dental Surgery Assistants practising  
Cardiopulmonary Resuscitation techniques  
牙科手術助理員練習心肺復甦技巧**



**Exciting moments after hard work**  
**辛勤過後的感動時刻**



**Student Dental Surgery Assistants**  
**牙科手術助理員學員**



**Student Dental Therapists**  
**牙科治療師學員**



**Student Dental Hygienists**  
**牙齒衛生員學員**



**Student Dental Technicians**  
**牙科技術員學員**



**Bachelor of Dental Surgery  
Students attending clinical sessions  
牙醫學士學位本科生  
進行臨床訓練**

**Student Dental Surgery Assistants  
learning in the  
Simulation Laboratory  
牙科手術助理員學員  
在模擬實驗室的學習情況**



**Student Dental Surgery Assistants  
learning sterilisation techniques in  
Central Sterile Supplies Unit  
牙科手術助理員學員  
在中央消毒供應組  
學習消毒技巧**





**A student dental hygienist  
practising under supervision  
一名牙齒衛生員學員  
在監督下進行實習**

**Student dental technicians  
working on dental models  
牙科技術員學員  
學習處理牙模**



**Patients with intellectual  
disability receiving treatment  
under Special Care  
Dentistry training  
藉特殊護理牙科訓練  
讓智障病人獲得治療**





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 2018 年 3 月 31 日止年度  
For the year ended March 31, 2018

註：本報告內容，如有爭議，以英文版本為準。

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



財務報表及核數師報告書  
截至 2018 年 3 月 31 日止年度

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REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2018

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獨立核數師報告書  
致菲臘牙科醫院管理局

(根據香港法例第 1081 章菲臘牙科醫院條例成立)

**意見**

本核數師(以下簡稱「我們」)已審計刊於第34至75頁的菲臘牙科醫院(以下簡稱「醫院」)財務報表。此財務報表包括於2018年3月31日之資產負債表與截至該日止年度之損益及其他全面收入表、累積虧損變動表及現金流量表，以及主要會計政策概要和財務報表附註。

我們認為，該等財務報表已按照香港會計師公會頒佈之「香港財務報告準則」真實而中肯地反映了醫院於 2018 年 3 月 31 日的財務狀況及截至該日止年度的財務表現及現金流量。

**意見的基礎**

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

**管理局及負責管理人員就財務報表須承擔的責任**

醫院管理局(以下簡稱「管理局」)須負責根據香港會計師公會頒佈的「香港財務報告準則」擬備真實而中肯的財務報表，及落實其認為必須的內部監控，以確保財務報表不存在由於欺詐或錯誤而導致的重大錯誤陳述。

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

管理人員須負責監督醫院的財務報告流程。

## 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)

#### **Opinion**

We have audited the financial statements of The Prince Philip Dental Hospital (the "Hospital") set out on pages 34 to 75, which comprise the statement of financial position as at March 31, 2018, and the statement of profit or loss and other comprehensive income, statement of changes in accumulated deficits and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Hospital as at March 31, 2018, and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA").

#### **Basis for Opinion**

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

#### **Responsibilities of Governors and Those Charged with Governance for the Financial Statements**

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

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

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



## 獨立核數師報告書

### 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)

### **核數師就審計財務報表承擔的責任**

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並按照我們約定條款的規定，僅向醫院發出包括我們意見的核數師報告。除此以外，我們的報告不可用作其他用途。我們概不就此報告之內容對其他人士作出任何承擔或負上任何責任。合理保證是高水準的保證，但不能保證按照「香港審計準則」所進行的審計，在某一重大錯誤陳述存在時總能發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們單獨或匯總起來可能影響財務報表使用者依賴報表作出的經濟決定，則有關錯誤陳述可被視作重大。

根據「香港審計準則」所進行的審計，我們運用了專業判斷，保持了專業懷疑態度。我們亦：

- 識別和評估不論由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險遠高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 瞭解與審計相關的內部控制，以設計適當的審計程序，但目的並非對醫院內部控制的有效性發表意見。
- 評價管理局所採用會計政策的恰當性及作出會計估計和相關披露的合理性。
- 對管理局採用持續經營會計基礎的恰當性作出結論。根據所獲取的審計憑證，確定是否存在與事項或情況有關的重大不確定性，從而可能導致對醫院的持續經營能力產生重大疑慮。如果我們認為存在重大不確定性，則有必要在核數師報告中提請使用者注意財務報表中的相關披露。假若有關的披露不足，則我們應當發表非無保留意見。我們的結論是基於核數師報告日止所取得的審計憑證。然而，未來事項或情況可能導致醫院不能持續經營。
- 評價財務報表的整體列報方式、結構和內容，包括披露，以及財務報表是否中肯反映交易和事項。

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)

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion solely to you, 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. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Hospital's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- Conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Hospital's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Hospital to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

獨立核數師報告書

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)

**核數師就審計財務報表承擔的責任 – 續**

除其他事項外，我們在審計範圍、時間安排、重大審計發現，包括我們在審計中識別出內部控制的任何重大缺陷，均與管理層作出溝通。

香港  
執業會計師  
德勤•關黃陳方會計師行  
2018 年 9 月 27 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)

**Auditor's Responsibilities for the Audit of the Financial Statements - continued**

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



**Deloitte Touche Tohmatsu**  
Certified Public Accountants  
Hong Kong  
September 27, 2018

## 損益及其他全面收入表

截至 2018 年 3 月 31 日止年度

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	附註	2018 港元	2017 港元
<b>收入</b>			
政府經常資助金	5	160,490,000	153,840,000
診療收費	6	10,307,127	10,541,793
培訓收費	7	2,373,270	2,257,210
其他收入		2,059,787	1,444,329
利息收入		<u>32,948</u>	<u>11,914</u>
		<u>175,263,132</u>	<u>168,095,246</u>
<b>支出</b>			
員工薪酬及有關費用	8	117,328,067	114,602,296
其他營運支出	9	<u>58,672,128</u>	<u>53,090,572</u>
		<u>176,000,195</u>	<u>167,692,868</u>
年度(虧損)盈餘		(737,063)	402,378
<b>其他全面收入</b>			
<i>以下項目將不會列作損益:</i>			
重估退休收益資產	12	<u>168,049</u>	<u>149,742</u>
年度全面(支出)收入總額		<u>(569,014)</u>	<u>552,120</u>

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**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
 FOR THE YEAR ENDED MARCH 31, 2018**

	<u>NOTES</u>	<u>2018</u> HK\$	<u>2017</u> HK\$
<b>INCOME</b>			
Recurrent Government subvention	5	160,490,000	153,840,000
Patient fees and charges	6	10,307,127	10,541,793
Tuition fees	7	2,373,270	2,257,210
Other income		2,059,787	1,444,329
Interest income		32,948	11,914
		<u>175,263,132</u>	<u>168,095,246</u>
<b>EXPENDITURE</b>			
Personnel emoluments	8	117,328,067	114,602,296
Other operating charges	9	58,672,128	53,090,572
		<u>176,000,195</u>	<u>167,692,868</u>
<b>(DEFICIT) SURPLUS FOR THE YEAR</b>		<b>(737,063)</b>	<b>402,378</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
<i>Item that will not be reclassified to profit or loss:</i>			
Remeasurement of retirement benefit assets	12	168,049	149,742
<b>Total comprehensive (expense) income for the year</b>		<b><u>(569,014)</u></b>	<b><u>552,120</u></b>

## 資產負債表

於 2018 年 3 月 31 日

	附註	2018 港元	2017 港元
非流動資產			
固定資產	11	-	-
退休福利資產淨值	12	<u>1,102,637</u>	<u>974,983</u>
		<u>1,102,637</u>	<u>974,983</u>
流動資產			
存貨		441,917	437,848
應收賬款、按金及預付款項	13	1,549,279	1,547,099
銀行結餘及現金	14	<u>16,321,100</u>	<u>11,715,440</u>
		<u>18,312,296</u>	<u>13,700,387</u>
資產總值		<u>19,414,933</u>	<u>14,675,370</u>
累計虧損		<u>(7,461,787)</u>	<u>(5,890,043)</u>
非流動負債			
累算年假		7,121,433	7,302,872
累算員工約滿酬金		<u>879,291</u>	<u>-</u>
		<u>8,000,724</u>	<u>7,302,872</u>
流動負債			
應付賬款、應計款項及預收款項		17,823,042	13,212,317
應歸還政府款項	15	<u>1,052,954</u>	<u>50,224</u>
		<u>18,875,996</u>	<u>13,262,541</u>
虧損及負債總值		<u>19,414,933</u>	<u>14,675,370</u>

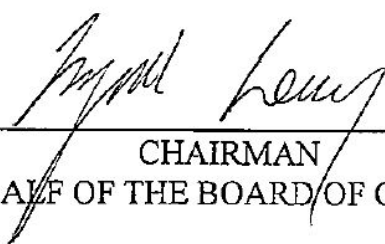
第 34 至 75 頁之財務報表已於 2018 年 9 月 27 日獲管理局批准及授權發佈，並獲管理局主席代表簽署：

梁世民  
主席  
(代表管理局)

STATEMENT OF FINANCIAL POSITION  
AS AT MARCH 31, 2018

	<u>NOTES</u>	<u>2018</u> HK\$	<u>2017</u> HK\$
Non-current assets			
Fixed assets	11	-	-
Net retirement benefit assets	12	1,102,637	974,983
		<u>1,102,637</u>	<u>974,983</u>
Current assets			
Inventories		441,917	437,848
Debtors, deposits and prepayments	13	1,549,279	1,547,099
Bank balances and cash	14	16,321,100	11,715,440
		<u>18,312,296</u>	<u>13,700,387</u>
Total assets		<u>19,414,933</u>	<u>14,675,370</u>
Accumulated deficits		<u>(7,461,787)</u>	<u>(5,890,043)</u>
Non-current liability			
Accrued annual leave		7,121,433	7,302,872
Accrued gratuities		879,291	-
		<u>8,000,724</u>	<u>7,302,872</u>
Current liabilities			
Creditors, accrued charges and receipt in advance		17,823,042	13,212,317
Amount repayable to the Government	15	1,052,954	50,224
		<u>18,875,996</u>	<u>13,262,541</u>
Total deficits and liabilities		<u>19,414,933</u>	<u>14,675,370</u>

The financial statements on pages 34 to 75 were approved and authorised for issue by the Board of Governors on September 27, 2018 and are signed on its behalf by:

  
 CHAIRMAN  
 (ON BEHALF OF THE BOARD OF GOVERNORS)



## 累積虧損變動表

截至 2018 年 3 月 31 日止年度

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	<u>累積虧損</u>
	港元
於 2016 年 4 月 1 日	<u>(6,391,939)</u>
年度盈餘	402,378
年度其他全面收入	<u>149,742</u>
年度全面收入總額	<u>552,120</u>
應歸還政府款項的變動	<u>(50,224)</u>
於 2017 年 3 月 31 日	<u>(5,890,043)</u>
年度虧損	(737,063)
年度其他全面收入	<u>168,049</u>
年度全面支出總額	<u>(569,014)</u>
應歸還政府款項的變動	<u>(1,002,730)</u>
於 2018 年 3 月 31 日	<u>(7,461,787)</u>

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STATEMENT OF CHANGES IN ACCUMULATED DEFICITS  
FOR THE YEAR ENDED MARCH 31, 2018

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	<u>Accumulated</u> <u>deficits</u> HK\$
At April 1, 2016	<u>(6,391,939)</u>
Surplus for the year	402,378
Other comprehensive income for the year	<u>149,742</u>
Total comprehensive income for the year	<u>552,120</u>
Movement in amount repayable to the Government	<u>(50,224)</u>
At March 31, 2017	<u>(5,890,043)</u>
Deficit for the year	(737,063)
Other comprehensive income for the year	<u>168,049</u>
Total comprehensive expense for the year	<u>(569,014)</u>
Movement in amount repayable to the Government	<u>(1,002,730)</u>
At March 31, 2018	<u><u>(7,461,787)</u></u>

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## 現金流量表

截至 2018 年 3 月 31 日止年度

	<u>2018</u> 港元	<u>2017</u> 港元
<b>營運活動</b>		
年度(虧損)盈餘	(737,063)	402,378
經調整以下各項：		
利息收入	(32,948)	(11,914)
損益表之既定福利成本	40,395	106,911
累算年假之減少	(181,439)	(585,659)
累算員工約滿酬金之增加	<u>1,884,906</u>	<u>-</u>
營運資本變動前之經營現金流量	973,851	(88,284)
存貨之(增加)減少	(4,069)	126,594
應收賬款、按金及預付款項之增加	(2,180)	(549,250)
應付賬款、應計款項及預收款項之增加	<u>3,605,110</u>	<u>2,161,153</u>
<b>營運活動所收之現金淨額</b>	<u>4,572,712</u>	<u>1,650,213</u>
<b>投資活動所收現金</b>		
已收利息	<u>32,948</u>	<u>11,914</u>
<b>融資活動所耗現金</b>		
歸還政府之款項	<u>-</u>	<u>(65,348)</u>
<b>現金及現金等價物之淨增加</b>	4,605,660	1,596,779
<b>年初之現金及現金等價物</b>	<u>11,655,440</u>	<u>10,058,661</u>
<b>年末之現金及現金等價物</b>	<u>16,261,100</u>	<u>11,655,440</u>
來自		
銀行結餘及現金	16,321,100	11,715,440
減：三個月以上之銀行定期存款	<u>(60,000)</u>	<u>(60,000)</u>
	<u>16,261,100</u>	<u>11,655,440</u>

STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED MARCH 31, 2018

	<u>2018</u> HK\$	<u>2017</u> HK\$
OPERATING ACTIVITIES		
(Deficit) surplus for the year	(737,063)	402,378
Adjustments for:		
Interest income	(32,948)	(11,914)
Components of defined benefits costs recognised in profit or loss	40,395	106,911
Decrease in accrued annual leave	(181,439)	(585,659)
Increase in accrued gratuities	1,884,906	-
Operating cash flows before movements in working capital	973,851	(88,284)
(Increase) decrease in inventories	(4,069)	126,594
Increase in debtors, deposits and prepayments	(2,180)	(549,250)
Increase in creditors, accrued charges and receipt in advance	3,605,110	2,161,153
NET CASH FROM OPERATING ACTIVITIES	<u>4,572,712</u>	<u>1,650,213</u>
CASH FROM INVESTING ACTIVITY		
Interest received	32,948	11,914
CASH USED IN FINANCING ACTIVITY		
Amount repaid to the Government	-	(65,348)
NET INCREASE IN CASH AND CASH EQUIVALENTS	4,605,660	1,596,779
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR	<u>11,655,440</u>	<u>10,058,661</u>
CASH AND CASH EQUIVALENTS AT END OF THE YEAR	<u><u>16,261,100</u></u>	<u><u>11,655,440</u></u>
Represented by		
Bank balances and cash	16,321,100	11,715,440
Less: Bank deposits with maturity over three months	(60,000)	(60,000)
	<u><u>16,261,100</u></u>	<u><u>11,655,440</u></u>

## 財務報表附註

截至 2018 年 3 月 31 日止年度

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### 1. 簡介

菲臘牙科醫院(「本院」)是香港特別行政區政府(「政府」)的補助機構，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推行的計劃項目所產生的收入與其已獲批支出的差額。該等項目已獲政府批准。

本院之註冊辦事處地址及主要營運地點為香港西營盤醫院道34號。

財務報表是以港幣呈列，與本院之功能貨幣相同。

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

本院是政府補助機構，故此財務報表是在持續經營的基準下擬備。政府將提供補貼金協助本院運作。

### 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，本院應用香港會計師公會頒佈之新訂及經修訂之香港財務報告準則。

除以下提及的準則外，本年度應用的香港財務報告準則的修訂對本院於本年度及過往年度之財務表現及狀況，及 / 或相關財務報表所披露的事項並無重大影響。

#### 香港會計準則第 7 號 (修訂本) 「披露主動性」

本院已於本年度首次應用該修訂本。修訂本要求實體作出披露，以便財務報表使用者可評估融資活動所產生的負債變動，包括現金及非現金的變動。此外，修訂本亦要求當財務資產的現金流已被或其未來現金流將被計算入融資活動的現金流時，須披露有關財務資產的變動。

具體而言，修訂本要求以下資料予以披露：(i)來自融資的現金流變動；(ii)來自獲得或失去附屬公司或其他業務控制權的變動；(iii)外幣匯率變動的影響；(iv)公平值的變動；及(v)其他變動。

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2018**

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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 (“HK\$”), which is the same as the functional currency of the Hospital.

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

**2. 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 AMENDMENTS TO HONG KONG FINANCIAL REPORTING STANDARDS (“HKFRSs”)**

The Hospital has applied the amendments to HKFRSs that are mandatorily effective for the current year issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”).

Except as described below, the application of the amendments to HKFRSs in the current year has had no material impact on the Hospital's financial performance and positions for the current and prior years and/or on the disclosures set out in these financial statements.

**Amendments to HKAS 7 “Disclosure Initiative”**

The Hospital has applied these amendments for the first time in the current year. The amendments require an entity to provide disclosures that enable users of financial statements to evaluate changes in liabilities arising from financing activities, including both cash and non-cash changes. In addition, the amendments also require disclosures on changes in financial assets if cash flows from those financial assets were, or future cash flows will be, included in cash flows from financing activities.

Specifically, the amendments require the following to be disclosed: (i) changes from financing cash flows; (ii) changes arising from obtaining or losing control of subsidiaries or other businesses; (iii) the effect of changes in foreign exchange rates; (iv) changes in fair values; and (v) other changes.

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

香港會計準則第 7 號（修訂本）「披露主動性」- 續

本院於本年度無此等融資活動，因而沒有為期初及期末結餘對賬。與修訂的過渡條文一致，本院並無披露去年的比較資料，採用該修訂本不曾對本院的財務報表造成影響。

此外，部分新訂及經修訂的香港財務報告準則雖經頒佈但尚未正式實施。除了下述所列外，本院管理局預期應用新訂及修訂的香港財務報告準則對本院的審計結果和財務狀況並無重大影響。

香港財務報告準則第 15 號「客戶合約的收入」

已頒佈的香港財務報告準則第 15 號建立了一個單一的綜合模式，以確認來自客戶合約的收入。當香港財務報告準則第 15 號生效時，將取代現時沿用的收入確認指引，包括香港會計準則第 18 號「收入」、香港會計準則第 11 號「建造合同」及相關的詮釋。

香港財務報告準則第 15 號的核心原則，是實體按向客戶轉移承諾貨品或服務的數額以確認收入，並反映預期交換該等貨品或服務而應得的代價。具體來說，該準則引入五個步驟來確認收入：

- 第 1 步：確定與一個客戶的合約
- 第 2 步：確定合約內的履約義務
- 第 3 步：釐定交易價格
- 第 4 步：將交易價格分攤至合約內的履約義務
- 第 5 步：當實體符合履約義務時確認收入

根據香港財務報告準則第 15 號，當一個實體符合履約義務時，即當貨品或服務按特定的履約義務轉移至客戶並由其「控制」時，收入須獲確認。香港財務報告準則第 15 號已加入規範性指引處理特殊的情況。此外，香港財務報告準則第 15 號亦要求較廣泛的披露。

2016 年，香港會計師公會頒佈對香港財務報告準則第 15 號作出的澄清，內容涉及識別履約義務、委託人與代理的考量，以及許可證申請指引。

管理局預期日後因應用香港財務報告準則第 15 號可能會於財務報表作出更多披露，但不會對報告時段內所呈報的收入金額及時間性造成重大影響。

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

Amendments to HKAS 7 “Disclosure Initiative” - continued

No reconciliation between the opening and closing balances of these items is provided as there is no financing activity in the current year. Consistent with the transition provisions of the amendments, the Hospital has not disclosed comparative information for the prior year. The application of these amendments has had no impact on the Hospital’s financial statements.

In addition, a number of new and amendments to HKFRSs have been issued but are not yet effective. Except as described below, the Board of Governors anticipates that the application of these new and amendments to HKFRSs will have no material impact on the results and the financial position of the Hospital.

HKFRS 15 “Revenue from Contracts with Customers”

HKFRS 15 was issued which establishes a single comprehensive model for entities to use in accounting for revenue arising from contracts with customers. HKFRS 15 will supersede the current revenue recognition guidance including HKAS 18 “Revenue”, HKAS 11 “Construction Contracts” and the related interpretations when it becomes effective.

The core principle of HKFRS 15 is that an entity should recognise revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Specifically, HKFRS 15 introduces a 5-step approach to revenue recognition:

- Step 1: Identify the contract(s) with a customer
- Step 2: Identify the performance obligations in the contract
- Step 3: Determine the transaction price
- Step 4: Allocate the transaction price to the performance obligations in the contract
- Step 5: Recognise revenue when (or as) the entity satisfies a performance obligation

Under HKFRS 15, an entity recognises revenue when (or as) a performance obligation is satisfied, i.e. when “control” of the goods or services underlying the particular performance obligation is transferred to the customer. Far more prescriptive guidance has been added in HKFRS 15 to deal with specific scenarios. Furthermore, extensive disclosures are required by HKFRS 15.

In 2016, the HKICPA issued clarifications to HKFRS 15 in relation to the identification of performance obligations, principal versus agent considerations, as well as licensing application guidance.

The Board of Governors anticipate that the application of HKFRS 15 in the future may result in more disclosure, however, the Board of Governors does not anticipate that the application of HKFRS 15 will have a material impact on the timing and amounts of revenue recognised in the respective reporting period.



### 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

#### 香港財務報告準則第 9 號「金融工具」

香港財務報告準則第 9 號引入了有關金融資產、金融負債、一般對沖會計法的分類及計量新規定，以及金融資產的減值規定。

香港財務報告準則第 9 號與本院相關之主要規定載述如下：

- 就金融資產的減值而言，香港財務報告準則第 9 號規定須按預期信貸虧損模式計算，與香港會計準則第 39 號「金融工具：確認及計量」按已產生信貸虧損模式計算相反。預期信貸虧損模式要求實體於各報告日期將預期信貸虧損及該等預期信貸虧損的變動入賬，以反映信貸風險自初始確認以來的變動。換言之，毋須再待發生信貸事件即可確認信貸虧損。

基於本院於 2018 年 3 月 31 日之金融工具及風險管理政策，本院管理局預計初次應用香港財務報告準則第 9 號有下列潛在影響：

減值：

大致上，本院管理局預計，因應用香港財務報告準則第 9 號的預期信貸虧損模式作出的減值規定，將導致本院計量攤銷成本及其他項目時，須為金融資產尚未產生的信貸虧損提早作出撥備。

按本院管理局的評估，倘若本院應用預期信貸虧損模式，則本院於 2018 年 4 月 1 日將予以確認的累計減值虧損金額，與根據香港會計準則第 39 號所確認因應收款預期信貸虧損而引致撥備的累計金額，並無重大差額。

### 4. 主要會計政策

本財務報表是以原始成本為基準，並根據香港會計師公會頒佈的香港財務報告準則而編製。原始成本一般是以換取貨物及服務時所付代價之公平值作為依據。

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

HKFRS 9 “Financial Instruments”

HKFRS 9 introduces new requirements for the classification and measurement of financial assets, financial liabilities, general hedge accounting and impairment requirements for financial assets.

Key requirement of HKFRS 9 which are relevant to the Hospital is:

- In relation to the impairment of financial assets, HKFRS 9 requires an expected credit loss model, as opposed to an incurred credit loss model under HKAS 39 “Financial instruments: Recognition and measurement”. The expected credit loss model requires an entity to account for expected credit losses and changes in those expected credit losses at each reporting date to reflect changes in credit risk since initial recognition. In other words, it is no longer necessary for a credit event to have occurred before credit losses are recognised.

Based on the Hospital’s financial instruments and risk management policies as at March 31, 2018, the Board of Governors anticipates the following potential impact on initial application of HKFRS 9:

Impairment:

In general, the Board of Governors anticipates that the application of the expected credit loss model of HKFRS 9 will result in earlier provision of credit losses which are not yet incurred in relation to the Hospital’s financial assets measured at amortised costs and other items that subject to the impairment provisions upon application of HKFRS 9 by the Hospital.

Based on the assessment by the Board of Governors, if the expected credit loss model was to be applied by the Hospital, the accumulated amount of impairment loss to be recognised by the Hospital as at April 1, 2018 would not have material differences as compared to the accumulated amount recognised under HKAS 39 mainly attributable to expected credit losses provision on trade receivable.

4. SIGNIFICANT ACCOUNTING POLICIES

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

#### 4. 主要會計政策 –續

主要會計政策分述如下：

##### 政府資助金

作為本院的收入，政府經常資助金須按時段有系統地入賬，用以支付本院的支出。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本院提供即時財務支援而收取的政府資助金，則會確認為該年度之收入。

##### 收入之確認

診療收費於提供牙科服務時確認。

培訓收費於授課時確認。

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，透過財務資產之預計可用年期，以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，以其成本及可變現淨值之較低者入賬。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成及成功出售存貨所需成本。

##### 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福利。混合計劃的既定福利部分屬薪級相等於政府採用的第一標準薪級而有權在退休時獲得約滿酬金的員工。

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

4. **SIGNIFICANT ACCOUNTING POLICIES - continued**

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 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 (including mandatory provident fund scheme and occupational retirement benefit scheme) and defined contribution portion of the hybrid scheme are recognised as an expense in profit or loss in the line item "personnel emoluments" 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

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

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

本院已在損益表內反映既定福利成本的首兩類，並與員工薪酬項目一致。縮減收益和虧損則當作過去服務成本入賬。

##### 短期及其他長期員工福利

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

應付員工福利（如工資及薪金，年假和病假）於扣除任何已支付金額後確認為負債。

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

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

4. SIGNIFICANT ACCOUNTING POLICIES - continued

Staff retirement schemes - continued

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

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

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

Short-term and Other Long-Term Employee Benefits

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

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

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

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

#### 4. 主要會計政策 –續

##### 金融工具

當本院作為金融工具合約條文之訂約方時，須於資產負債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。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報告期內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，則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。

貸款及應收款項之減值虧損，是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。

除應收賬款賬面值是透過撥備賬扣減外，所有貸款及應收款項之賬面值是直接扣除減值虧損。撥備賬賬面值之變動會計入損益中。當應收賬款被認為不可收回，便會從撥備賬上註銷。隨後追回先前已註銷之款項並納入該撥備賬中。

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會在損益及其他全面收入表中回撥，但有關資產於回撥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。

4. SIGNIFICANT ACCOUNTING POLICIES - continued

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 classified as 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. Loans and receivables (including debtors and bank balances) are measured 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 certain categories of loans and receivables, such as debtors, assets are assessed for impairment on a collective basis even if they were assessed not to be impaired individually. 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.

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 profit or loss. When a debtor is considered uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited against the allowance account.

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 profit or loss 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.



#### 4. 主要會計政策 – 續

##### 金融工具 – 續

##### **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。

本院之金融負債包括應付賬款、應計款項及應歸還政府款項，一概採用實際利率法按攤銷成本計算。

##### **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，資產賬面值與已收或應收代價之差額，將於損益及其他全面收入中確認。

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會於損益中確認。

#### 5. 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。

#### 6. 診療收費

	<u>2018</u> 港元	<u>2017</u> 港元
教學病人診療收費	7,959,841	8,997,006
私家病人診療收費	<u>2,347,286</u>	<u>1,544,787</u>
	<u>10,307,127</u>	<u>10,541,793</u>

4. SIGNIFICANT ACCOUNTING POLICIES - continued

Financial instruments - continued

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

**Derecognition**

The Hospital derecognises a financial asset only when the contractual rights to the cash flows from the asset expire.

On derecognition of a financial asset, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss and other comprehensive income.

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

5. RECURRENT GOVERNMENT SUBVENTION

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

6. PATIENT FEES AND CHARGES

	<u>2018</u>	<u>2017</u>
	HK\$	HK\$
Teaching patient fee	7,959,841	8,997,006
Private patient fee	2,347,286	1,544,787
	<u>10,307,127</u>	<u>10,541,793</u>

7. 培訓收費

	<u>2018</u> 港元	<u>2017</u> 港元
牙科工藝訓練課程	1,280,963	1,200,977
牙科衛生護理訓練課程	681,980	679,285
牙科手術助理員訓練課程	331,374	297,995
牙科治療訓練課程	<u>78,953</u>	<u>78,953</u>
	<u>2,373,270</u>	<u>2,257,210</u>

8. 員工薪酬及有關費用

	<u>2018</u> 港元	<u>2017</u> 港元
薪酬	97,047,954	95,693,659
退休福利	13,086,775	11,632,282
臨時員工薪酬	5,443,651	5,771,220
津貼	<u>1,749,687</u>	<u>1,505,135</u>
	<u>117,328,067</u>	<u>114,602,296</u>

9. 其他營運支出

	<u>2018</u> 港元	<u>2017</u> 港元
牙科物料及消耗物支出	18,912,995	16,623,381
維修及保養費用	17,633,296	14,569,016
燃料及電費	6,987,521	8,106,555
租用服務及專業服務費用	9,753,497	9,315,128
差餉	1,682,000	1,682,000
行政費	1,226,792	1,157,153
保險費	883,967	895,391
其他支出	<u>1,592,060</u>	<u>741,948</u>
	<u>58,672,128</u>	<u>53,090,572</u>

10. 稅項

本院按稅務條例（第 112 章）獲豁免繳稅。

7. TUITION FEES

	<u>2018</u> HK\$	<u>2017</u> HK\$
Training of student dental technicians	1,280,963	1,200,977
Training of student dental hygienists	681,980	679,285
Training of student dental surgery assistants	331,374	297,995
Training of student dental therapists	78,953	78,953
	<u>2,373,270</u>	<u>2,257,210</u>

8. PERSONNEL EMOLUMENTS

	<u>2018</u> HK\$	<u>2017</u> HK\$
Salaries	97,047,954	95,693,659
Retirement benefits	13,086,775	11,632,282
Wages for temporary staff	5,443,651	5,771,220
Allowances	1,749,687	1,505,135
	<u>117,328,067</u>	<u>114,602,296</u>

9. OTHER OPERATING CHARGES

	<u>2018</u> HK\$	<u>2017</u> HK\$
Specialist supplies and consumables	18,912,995	16,623,381
Repairs and maintenance	17,633,296	14,569,016
Fuel, light and power	6,987,521	8,106,555
Hire of services and professional fees	9,753,497	9,315,128
Rates	1,682,000	1,682,000
Administration	1,226,792	1,157,153
Insurance	883,967	895,391
Other charges	1,592,060	741,948
	<u>58,672,128</u>	<u>53,090,572</u>

10. TAXATION

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

## 11. 固定資產

	租賃物業 改良工程, 傢俬,裝置 及設備 港元
成本	
於 2016 年 4 月 1 日	-
添置	9,935,225
減：政府非經常資助金總額	<u>(9,935,225)</u>
於 2017 年 3 月 31 日	-
添置	8,700,699
減：政府非經常資助金總額	<u>(8,700,699)</u>
於 2018 年 3 月 31 日	<u>-</u>

## 12. 退休福利計劃

### 既定供款

本院在損益及其他全面收入表中確認了 11,114,472 港元 (2017 年：11,525,371 港元)，作為本年度於既定供款退休福利計劃和混合計劃中既定供款部份的總供款。

### 既定福利

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

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

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

11. FIXED ASSETS

	Leasehold improvements, furniture, fixtures <u>and equipment</u> HK\$
COST	
At April 1, 2016	-
Additions	9,935,225
Less: Total capital Government subvention	<u>(9,935,225)</u>
At March 31, 2017	-
Additions	8,700,699
Less: Total capital Government subvention	<u>(8,700,699)</u>
At March 31, 2018	<u>-</u>

12. RETIREMENT BENEFIT SCHEMES

Defined contribution

The total expense recognised in statement of profit or loss and other comprehensive income of HK\$11,114,472 (2017: HK\$11,525,371) represents contributions payable to the defined contribution schemes (including mandatory provident fund scheme and occupational retirement benefit scheme) and the defined contribution portion of the hybrid scheme by the Hospital in respect of the current accounting year.

Defined benefit

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

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

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

## 12. 退休福利計劃 – 續

### 既定供款 – 續

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

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

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

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

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

計劃資產及既定福利承擔現值是由韜睿惠悅香港有限公司於 2017 年及 2018 年 3 月 31 日作最新估算。既定福利承擔的現值、有關本年度服務費用及過去服務費用之現值是以預期累積福利單位法來計算。

以下是用作精算估值之主要假設：

	<u>2018</u>	<u>2017</u>
折扣率	1.0%	0.5%
預計加薪幅度	2.62%	4.5%
預計平均剩餘工作壽命	0.39 年	0.62 年

12. RETIREMENT BENEFIT SCHEMES - continued

Defined benefit - continued

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

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

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

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

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

The most recent actuarial valuations of plan assets and the present values of the defined benefit obligation were carried out at March 31, 2018 and 2017 by Willis Towers Watson in Hong Kong. The present values of the defined benefit obligation, the related current service cost and past service cost are measured using the Projected Unit Credit Cost method.

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

	<u>2018</u>	<u>2017</u>
Discount rate	1.0%	0.5%
Expected rate of salary increases	2.62%	4.5%
Expected average remaining working lives	0.39 years	0.62 years



12. 退休福利計劃 – 續

既定供款 – 續

以下為已確認於全面收入的混合計劃中既定福利部分之金額：

	<u>2018</u> 港元	<u>2017</u> 港元
本年度服務費用	(44,690)	(110,838)
淨利息收入	4,875	4,661
從供款中扣除的行政費及團體人壽保費	<u>(580)</u>	<u>(734)</u>
計入損益中既定福利成本的組成部分	<u>(40,395)</u>	<u>(106,911)</u>
既定福利資產淨額的重估：		
計劃資產之回報(不包括淨利息收入的金額)	173,954	149,508
因財務假設變動產生的精算收益	17,057	-
因經驗調整產生的精算(虧損)收益	<u>(22,962)</u>	<u>234</u>
計入其他全面收入中既定福利成本的組成部分	<u>168,049</u>	<u>149,742</u>
總額	<u><u>127,654</u></u>	<u><u>42,831</u></u>

本年度之開支已歸納於損益中員工薪酬及有關費用內。

退休福利資產淨值的重估已於其他全面收入中反映。

以下負債已按本院承擔的責任包括在資產負債表中有關混合計劃的既定福利部份內：

	<u>2018</u> 港元	<u>2017</u> 港元
計劃資產之公平值	1,944,604	3,235,325
承擔的現值	<u>(841,967)</u>	<u>(2,260,342)</u>
以非流動資產計入資產負債表內 既定福利承擔的資產淨值	<u><u>1,102,637</u></u>	<u><u>974,983</u></u>

12. RETIREMENT BENEFIT SCHEMES - continued

Defined benefit - continued

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

	<u>2018</u> HK\$	<u>2017</u> HK\$
Current service cost	(44,690)	(110,838)
Net interest income	4,875	4,661
Administrative cost and group life premium deducted from contribution	<u>(580)</u>	<u>(734)</u>
Components of defined benefits costs recognised in profit or loss	<u>(40,395)</u>	<u>(106,911)</u>
Remeasurement on the net retirement benefit assets:		
Return on plan assets (excluding amounts included in net interest income)	173,954	149,508
Actuarial gains arising from changes in financial assumptions	17,057	-
Actuarial (losses) gains arising from experience adjustments	<u>(22,962)</u>	<u>234</u>
Components of defined benefit costs recognised in other comprehensive income	<u>168,049</u>	<u>149,742</u>
Total	<u><u>127,654</u></u>	<u><u>42,831</u></u>

The charge for the year has been included in personnel emoluments in profit or loss.

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

*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>2018</u> HK\$	<u>2017</u> HK\$
Fair value of plan assets	1,944,604	3,235,325
Present value of the obligations	<u>(841,967)</u>	<u>(2,260,342)</u>
Net asset arising from defined benefit obligation recognised in the statement of financial position as non-current assets	<u><u>1,102,637</u></u>	<u><u>974,983</u></u>

12. 退休福利計劃 – 續

既定供款 – 續

以下是本年度既定福利承擔現值之流動情況：

	<u>2018</u> 港元	<u>2017</u> 港元
於 4 月 1 日	2,260,342	2,574,192
本年度服務費用	44,690	110,838
利息開支	9,131	12,871
已支付的實際福利	(1,478,101)	(437,325)
重估(收益)虧損：		
因財務假設變動產生的精算收益	(17,057)	-
因經驗調整產生的精算虧損(收益)	<u>22,962</u>	<u>(234)</u>
於 3 月 31 日	<u><u>841,967</u></u>	<u><u>2,260,342</u></u>

以下是本年度計劃資產現值之流動情況：

	<u>2018</u> 港元	<u>2017</u> 港元
於 4 月 1 日	3,235,325	3,506,344
利息收入	14,006	17,532
從供款中扣除的行政費及團體人壽保費	(580)	(734)
已支付的實際福利	(1,478,101)	(437,325)
重估計劃資產回報產生的收益 (不包括計入淨利息收入的金額)	<u>173,954</u>	<u>149,508</u>
於 3 月 31 日	<u><u>1,944,604</u></u>	<u><u>3,235,325</u></u>

以下是各類別計劃資產於報告期末之公平值：

	<u>計劃資產之公平值</u>	
	<u>2018</u> 港元	<u>2017</u> 港元
股票工具	641,719	1,035,304
債務工具	1,050,086	1,876,489
現金及現金等價物	<u>252,799</u>	<u>323,532</u>
總計	<u><u>1,944,604</u></u>	<u><u>3,235,325</u></u>

12. RETIREMENT BENEFIT SCHEMES - continued

Defined benefit - continued

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

	<u>2018</u> HK\$	<u>2017</u> HK\$
At April 1	2,260,342	2,574,192
Current service cost	44,690	110,838
Interest cost	9,131	12,871
Actual benefits paid	(1,478,101)	(437,325)
Remeasurement gains:		
Actuarial gains arising from changes in financial assumptions	(17,057)	-
Actuarial losses (gains) arising from experience adjustments	22,962	(234)
At March 31	<u>841,967</u>	<u>2,260,342</u>

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

	<u>2018</u> HK\$	<u>2017</u> HK\$
At April 1	3,235,325	3,506,344
Interest income	14,006	17,532
Administration cost and group life premium deducted from contribution	(580)	(734)
Actual benefits paid	(1,478,101)	(437,325)
Remeasurement gains of return on plan assets (excluding amounts included in net interest income)	173,954	149,508
At March 31	<u>1,944,604</u>	<u>3,235,325</u>

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

	<u>Fair value of plan assets</u>	
	<u>2018</u> HK\$	<u>2017</u> HK\$
Equity instruments	641,719	1,035,304
Debt instruments	1,050,086	1,876,489
Cash and cash equivalents	252,799	323,532
Total	<u>1,944,604</u>	<u>3,235,325</u>

## 12. 退休福利計劃 – 續

### 既定供款 – 續

以上股票及債務工具的公平值是根據活躍市場上的價格釐定。

計劃資產之實際回報為收益 187,960 港元 (2017 年：收益 167,040 港元)。

計劃資產不包括本院擁有之任何物業。

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

- 如果折現率增加/減少 25 個基點，則既定福利承擔將減少/增加 803 港元 (2017 年：3,455 港元)。
- 如果預計薪金增加/減少 25 個基點，則既定福利承擔將增加/減少 2,051 港元 (2017 年：3,330 港元)。

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

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

用於擬備敏感性分析的方法和假設跟往年沒有改變。

於 2018 年 3 月 31 日的平均收益承擔期為 0.39 年 (2017 年：0.62 年)。

本院預期在下一個財政年度將無須為混合既定福利計劃作出供款。

12. RETIREMENT BENEFIT SCHEMES - continued

Defined benefit - continued

*The fair value of the plan assets at the end of the reporting period for each category, are as follows:* - continued

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

The actual return on plan assets is a gain of HK\$187,960 (2017: gain of HK\$167,040).

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

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

- If the discount rate is 25 basis points higher/lower, the defined benefit obligation would decrease/increase by HK\$803 (2017: HK\$3,455).
- If the expected salary growth increases/decreases by 25 basis point, the defined benefit obligation would increase/decrease by HK\$2,051 (2017: HK\$3,330).

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

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

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

The average duration of the benefit obligation at March 31, 2018 is 0.39 years (2017: 0.62 years).

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

13. 應收賬款、按金及預付款項

	<u>2018</u> 港元	<u>2017</u> 港元
應收賬款	204,642	193,154
其他應收賬款、按金及預付款項	<u>1,344,637</u>	<u>1,353,945</u>
	<u>1,549,279</u>	<u>1,547,099</u>

本院容許客戶的信貸期平均為 14 天 (2017 年：14 天)。本院並無就該等結餘持有任何抵押品。該等應收賬款及其他應收賬款之平均賬齡為 81 天 (2017 年：59 天)。

14. 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 (2017 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 60,000 港元 (2017 年：60,000 港元) 之固定年利率為 0.05% 至 1.08% (2017 年：0.05% 至 0.77%) 外，銀行結餘的市場年利率為 0.001% (2017 年：0.001%)。

15. 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>2018</u> 港元	<u>2017</u> 港元
於4月1日	50,224	65,348
年度歸還之款項	-	(65,348)
年度全面(支出)收入總額	(569,014)	552,120
退休福利資產之增加	(127,654)	(42,831)
累算年假之減少	(181,439)	(585,659)
存貨之(增加)減少	(4,069)	126,594
累算員工約滿酬金之增加	<u>1,884,906</u>	-
於3月31日	<u>1,052,954</u>	<u>50,224</u>

13. DEBTORS, DEPOSITS AND PREPAYMENTS

	<u>2018</u> HK\$	<u>2017</u> HK\$
Debtors	204,642	193,154
Other debtors, deposits and prepayments	1,344,637	1,353,945
	<u>1,549,279</u>	<u>1,547,099</u>

The Hospital allows an average credit period of 14 days (2017: 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 81 days (2017: 59 days).

14. 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 (2017: HK\$60,000) which had an original maturity over three months. Bank balances carry interest at market rates at 0.001% (2017: 0.001%) per annum, except for the fixed deposits of HK\$60,000 (2017: HK\$60,000) which carry fixed interest rate ranging from 0.05% to 1.08% (2017: 0.05% to 0.77%) per annum.

15. 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>2018</u> HK\$	<u>2017</u> HK\$
At April 1	50,224	65,348
Amount settled during the year	-	(65,348)
Total comprehensive (expense) income for the year	(569,014)	552,120
Increase in retirement benefit assets	(127,654)	(42,831)
Decrease in accrued annual leave	(181,439)	(585,659)
(Increase) decrease in inventories	(4,069)	126,594
Increase in accrued gratuities	1,884,906	-
At March 31	<u>1,052,954</u>	<u>50,224</u>



## 16. 金融工具

### (甲) 金融工具類別

	<u>2018</u> 港元	<u>2017</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>16,714,515</u>	<u>12,089,683</u>
金融負債		
已攤銷成本	<u>15,098,352</u>	<u>10,207,102</u>

### (乙) 財務風險管理目標及政策

本院之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經常支出和非經常支出。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與銀行定期存款相關。

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，管理層會監控利率風險，並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。

16. FINANCIAL INSTRUMENTS

(a) Categories of financial instruments

	<u>2018</u> HK\$	<u>2017</u> HK\$
Financial assets		
Loans and receivables (including cash and cash equivalents)	16,714,515	12,089,683
Financial liabilities		
Amortised cost	15,098,352	10,207,102

(b) Financial risk management objectives and policies

The Hospital's financial instruments include debtors, bank balances, creditors and accrued charges and amount repayable to the Government. Details of these financial instruments are disclosed in the respective notes, if any. The risks associated with these financial instruments and the policies on how to mitigate these risks are set out below. 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 HK\$ and incurs most of the recurrent expenditures as well as capital expenditures in HK\$. Management considers that the Hospital's exposure to foreign currency exchange risk is insignificant as the majority of the Hospital's transactions are denominated in the functional currency of the Hospital.

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

*Interest rate risk*

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

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

## 16. 金融工具 – 續

### (乙) 財務風險管理目標及政策

#### **信貸風險**

就各項因負債人未能對金融資產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，於報告期末，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，本院亦已限制把銀行結餘存於任何單一財務機構之風險。

#### **流動資金風險**

本院累計虧損為 7,461,787 港元 (2017 年：5,890,043 港元)。本院屬政府補助機構，並由政府提供營運經費。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根據折讓現金流量分析，或採用來自可觀察現貨市場交易之價格予以釐定。

本院管理層認為財務報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，跟其公平值相若。

## 17. 非以現金收支之重大交易

於本年度，約 840 萬港元 (2017 年：990 萬港元) 之非經常開支乃由政府代本院直接向供應商支付。

16. FINANCIAL INSTRUMENTS - continued

(b) Financial risk management objectives and policies - continued

**Credit risk**

The Hospital's maximum exposure to credit risk in the event of the counterparties' failure to perform their obligations in relation to the 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, management reviews the recoverable amount of each individual debtor at the end of the reporting period to ensure that adequate impairment losses are made for irrecoverable amounts. In this regard, management considers that the Hospital's credit risk is significantly reduced.

The Hospital's bank balances are deposited with banks with good reputation and the Hospital has limited exposure to any single financial institution.

**Liquidity risk**

The Hospital had accumulated deficits of HK\$7,461,787 (2017: HK\$5,890,043). The Hospital is a subvented organisation of the Government and the Government will provide subsidies to the Hospital to assist towards the running of the Hospital. In view of this, management considers the liquidity risk is insignificant.

The Hospital's financial liabilities are repayable on demand.

(c) 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.

Management considers that the carrying amounts of financial assets and financial liabilities recorded at amortised cost in the financial statements approximate their fair values.

17. MAJOR NON-CASH TRANSACTIONS

During the year, capital expenditure of approximately HK\$8.4 million (2017: HK\$9.9 million) was paid by the Government directly in the form of Government capital subvention to the suppliers on behalf of the Hospital.

18. 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已呈列於財務報表相關附註的政府經常及非經常資助金，以及向香港生產力促進局和機電工程營運基金所支付之顧問、維修保養及添置設備之費用，詳情如下：

	<u>2018</u> 港元	<u>2017</u> 港元
經機電工程營運基金添置之設備	2,276,000	7,691,624
向機電工程營運基金支付之維修保養費用	9,517,285	8,417,572
向香港生產力促進局支付之項目及合約保養服務費用	<u>-</u>	<u>192,100</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 2018 年 3 月 31 日，應歸還政府款項為 1,052,955 港元（2017 年：50,224 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>2018</u> 港元	<u>2017</u> 港元
薪酬及短期員工福利	1,737,600	1,686,392
退休福利計劃之供款	<u>18,000</u>	<u>65,678</u>
	<u>1,755,600</u>	<u>1,752,070</u>

18. RELATED PARTY TRANSACTIONS

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

	<u>2018</u> HK\$	<u>2017</u> HK\$
Acquisition of equipment via Electrical and Mechanical Services Trading Fund	2,276,000	7,691,624
Maintenance services fee and sundry expense paid or payable to Electrical and Mechanical Services Trading Fund	9,517,285	8,417,572
Project fee and contract maintenance services fee paid or payable to Hong Kong Productivity Council	-	192,100
	<u>                    </u>	<u>                    </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, 2018, amount repayable to the Government amounted to HK\$1,052,955 (2017: HK\$50,224).

Compensation of key management personnel

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

	<u>2018</u> HK\$	<u>2017</u> HK\$
Salaries and other short-term employee benefits	1,737,600	1,686,392
Contribution to retirement benefit schemes	18,000	65,678
	<u>                    </u>	<u>                    </u>
	<u>1,755,600</u>	<u>1,752,070</u>