



**菲 臘 牙 科 醫 院**

**The Prince Philip Dental Hospital**

# **管 理 局 年 報**

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

### **2019 - 20**

香港西營盤醫院道 34 號  
34 Hospital Road, Sai Ying Pun, Hong Kong  
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# 菲臘牙科醫院

## 本院使命

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

# THE PRINCE PHILIP DENTAL HOSPITAL

## MISSION STATEMENT

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

# 菲臘牙科醫院

## 2019年4月1日至2020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. 50名畢業生於2019年12月成功獲取了牙醫學士學位。在報告年度中有21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>
理科碩士(社會牙醫學)學位	5
理科碩士(植齒學)學位	3
哲學博士研究學位	13

**THE PRINCE PHILIP DENTAL HOSPITAL**  
**REPORT ON THE ACTIVITIES BY THE BOARD OF GOVERNORS**  
**for the Year of 1 April 2019 to 31 March 2020**

**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 2019, Bachelor of Dental Surgery (“BDS”) degrees were conferred on 50 graduates who had successfully completed their course of study. Meanwhile, 21 postgraduate students obtained their second degrees or diplomas with the following distribution:

<u>Degree/ Diploma</u>	<u>Student Number</u>
Master of Science in Community Dentistry	5
Master of Science in Implant Dentistry	3
Doctor of Philosophy	13

4. 在 2020 年 3 月 31 日，牙醫本科學生有 400 人，其學生人數分佈為：

<u>年級</u>	<u>人數</u>
一年級	78
二年級	73
三年級	70
四年級	75
五年級	53
六年級	51

此外，還有 145 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	10
牙醫碩士(植齒學)學位	7
牙醫碩士(口腔頷面外科)學位	9
牙醫碩士(矯齒學與牙頷面矯形學)學位	10
牙醫碩士(兒童齒科)學位	10
牙醫碩士(牙周病學)學位	10
牙醫碩士(修復學)學位	8
理科碩士(植齒學)學位	5
哲學碩士研究學位	7
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」。2019 年 8 月，共招收了 33 名學員修讀一年全日制文憑課程。2019 年 12 月，23 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 2020, 400 undergraduates were under training for Bachelor Degree of Dental Surgery and the student distribution was:

<u>Year</u>	<u>Student Number</u>
First Year	78
Second Year	73
Third Year	70
Fourth Year	75
Fifth Year	53
Sixth Year	51

In addition, 145 postgraduate students were studying the following degree/ diploma courses:

<u>Course</u>	<u>Student Number</u>
Master of Dental Surgery in Endodontics	10
Master of Dental Surgery in Implant Dentistry	7
Master of Dental Surgery in Oral and Maxillofacial Surgery	9
Master of Dental Surgery in Orthodontics and Dentofacial Orthopaedics	10
Master of Dental Surgery in Paediatric Dentistry	10
Master of Dental Surgery in Periodontology	10
Master of Dental Surgery in Prosthodontics	8
Master of Science in Implant Dentistry	5
Master of Philosophy	7
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 the 2015/16 Academic Year, the title of the award has been changed to “Diploma in Dental Surgery Assisting”. In August 2019, 33 full-time students were enrolled in the one-year Diploma course. In December 2019, 23 full-time Student Dental Surgery Assistants graduated with the award of the Diploma in Dental Surgery Assisting.

6. 自 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」。2019 年 9 月，各有 34 名學員分別攻讀第一及第二學年課程。22 名學員完成兩年課程後，於 2019 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由 2016 年 6 月起舉辦一年全日制的「牙科治療高等文憑課程」。2019 年 6 月，該課程招收了 10 名學員。10 名畢業學員於 2019 年 12 月獲授「牙科治療高等文憑」。

### (III) 本院獨自舉辦之課程

8. 本院自 1993 年起舉辦了兩年全日制之牙科工藝課程。由 2015/16 學年開始，該課程的資歷名銜已更改為「牙科工藝高等文憑」。2019 年 9 月，分別有 17 名及 16 名學員攻讀第一及第二學年之高等文憑課程。16 名畢業學員於 2019 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，本院亦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，四位牙科醫生及一位牙科手術助理員已在本院完成有關培訓。另兩位牙科醫生於報告年度內正接受培訓。此外，本院繼續為參加政府「護齒同行」智障人士牙科服務計劃的非政府機構作指導及提供所需協助。

6. The two-year full-time course of Higher Diploma in Dental Hygiene has been organised by the Hospital with the support of HKU SPACE and the Faculty since September 2002. In September 2019, 34 Student Dental Hygienists were enrolled in both the first and second year of the course. In December 2019, 22 students were awarded the Higher Diploma in Dental Hygiene on completion of two years of study.

7. The Hospital has also been collaborating with HKU SPACE to organise a one-year full-time Advanced Diploma Course in Dental Therapy since June 2016. In June 2019, 10 students were enrolled in the course. In December 2019, 10 graduates were awarded the Advanced Diploma in Dental Therapy.

(III) Course Organised by the Hospital

8. The two-year full-time course in Dental Technology has been organised by the Hospital since 1993. Starting from the Academic Year 2015/16, the title of the award has been changed to “Advanced Diploma in Dental Technology”. In September 2019, 17 and 16 students were enrolled in the first year and second year of the Advanced Diploma course respectively. In December 2019, 16 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 including the number of students graduated from and the number of students enrolled in each of the courses is shown at **Appendix D**.

**Training in Special Care Dentistry**

10. Apart from the four award-bearing courses, the Hospital also organised a non-award bearing course on special care dentistry with the Hong Kong Dental Association. The course focused on behavioural management of patients with intellectual disability. Four dentists and one dental surgery assistant have completed the training of the Hospital while another two dentists were under training during the reporting year. In addition, the Hospital continues to provide guidance and support to those non-government organisations participating in the Government’s Healthy Teeth Collaboration, i.e. a project on dental services for persons with intellectual disability.

## **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，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、第 25 屆消毒服務證書課程及持續牙科教育講座等。員工培訓方面，本院積極搜羅及安排不同本地訓練課程，以提升員工的多方面的專業知識及技術水平，其中包括數碼牙科打印技術、領袖培訓、護理及傷口處理、消毒及除污、化學品處理、醫療事故調解等多個範疇。於報告年度內，本院繼續透過參與一些本港及外地的知識交流活動，例如香港國際牙科博覽暨研討會、2019 年 5 月於首爾舉辦的亞太牙科大會(APDC)、同年 8 月於新加坡舉辦的第五屆 CAD/CAM 數字牙科國際會議暨展覽會、以及同年 10 月於台灣舉辦的長庚論壇，與全球牙科業界接軌，並藉此推廣本院所舉辦的牙科輔助人員訓練課程等。儘管疫情持續，本院仍鼓勵員工參加在線研討會和線上會議，從而加強培訓和知識交流。

## **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一些本地中學學生。本院向參觀者展示及講解其設施及服務。此外，學院和本院舉辦之課程亦予以介紹。

## **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 7,353 名，當中包括 5,835 名成人及 1,518 名小童。同年度，部門 / 診所及單位的總診症人次為 53,735。

### **Knowledge Exchange Activities**

11. The Hospital has been actively participating in different international conferences, seminars and symposiums for knowledge sharing and to keep abreast of new dental technology and best practices on patient care. During the reporting year, the Hospital encouraged staff to participate in the Hong Kong International Dental Expo And Symposium (“HKIDEAS”), 25th Sterile Service Certificate Course, and Continuing Dental Education Seminars etc. The Hospital also endeavoured to source different local training programmes to enhance professional knowledge of staff in various fields and their skills, covering areas like application of 3D printing in digital dentistry, leadership development, nursing and wound management, sterilisation and decontamination, chemicals treatment, medical mediation, just to name a few. During the reporting year, the Hospital also continued to make an effort in promoting its para-dental training courses and in fostering links with dentistry sectors around the world through participation in local and international forums such as the HKIDEAS, the Asia Pacific Dental Congress in South Korea (May 2019), the 5th Asia Pacific CAD/CAM Digital Dentistry Conference & Exhibition in Singapore (August 2019) and the Chang Gung Forum 2019 in Taiwan (October 2019) etc. Notwithstanding the pandemic, the Hospital undertook to enhance training and knowledge exchange through encouraging participation in online seminars and conferences.

### **Visitors to the Hospital**

12. To foster closer collaboration with different sectors, the Hospital received visitors such as students from local secondary schools during the reporting year. Demonstrations and briefings on Hospital facilities and services were given. The courses organised by the Faculty and the Hospital were also introduced to the visitors.

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

13. During the reporting period, 7,353 teaching patients were newly registered or re-registered at the Hospital, including 5,835 adults and 1,518 children. The total number of patient attendances at various clinics and units throughout the period was 53,735.

## **財務及其他資訊**

14. 於 2020 年 3 月 31 日，醫院編制有 357 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 2019-20 財政年度帳目報表。本年度的總經常開支為 204,600,073 元。同年，用於維修工程和設備上之資本總開支為 22,811,185 元，全由政府資本補助金資助。全年總收入共 215,309,769 元，其中包括政府經常資助金 204,239,930 元及其他收入 11,069,839 元。
16. 在本報告年度，本院豁免病人收費總額為 327,107 元。
17. 繼本院管理局通過由 2018-19 財政年度起政府撥款由不敷補助金轉變為酌情補助金模式後，管理局與食物及衛生局簽訂的「行政安排備忘錄」已於 2018 年 4 月 1 日生效，釐定在新撥款模式下政府與本院的關係及各自責任。本院於報告年內採取相關措施，以符合行政安排備忘錄的規定。

## **Financial and Other Information**

14. The Hospital establishment stood at 357 posts as at 31 March 2020.
15. The signed and audited statement of accounts for 2019-20 is submitted in accordance with Section 16 of The Prince Philip Dental Hospital Ordinance. The total recurrent expenditure for the year was \$204,600,073. During the year, the total capital expenditure on works and equipment was \$22,811,185 which was fully funded by the Government's capital subvention. The total revenue for the year was \$215,309,769 including the Government's recurrent subvention of \$204,239,930 and other source of income of \$11,069,839.
16. The total amount of patient fees waived for the reporting year was \$327,107.
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 the 2018-19 financial year onwards, the Board and the Food and Health Bureau signed a Memorandum of Administrative Arrangements ("MAA") which sets out the relationship between the Government and the Hospital, and the responsibilities of each party under the new subvention mode with effect from 1 April 2018. The Hospital has taken out relevant measures to ensure compliance with the MAA during the reporting year.

**菲臘牙科醫院  
管理局**

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

2019年4月1日至2020年3月31日－成員名單  
Membership – 1 April 2019 to 31 March 2020

主席  
Chairman : 梁世民牙科醫生, BBS, JP  
(至 2019 年 7 月 31 日止) Dr. S.S.M. LEUNG, BBS, JP  
(up to 31 July 2019)

王桂壠先生, BBS, JP  
(從 2019 年 8 月 1 日起) Mr. K.H. WONG, BBS, JP  
(from 1 August 2019)

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

劉恩沛女士  
Miss Q.F. LAU

梁挺雄教授, BBS  
Professor T.H.LEUNG, BBS

謝秀玲女士, JP  
Ms. N.S.L. TSE, JP

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

傅大全牙科醫生  
(從 2019 年 8 月 1 日起) Dr. E.T.C. FOO  
(from 1 August 2019)

劉建均牙科醫生  
Dr. K.K.K. LAU

吳邦彥牙科醫生  
(至 2019 年 7 月 31 日止) Dr. R.P.Y. NG  
(up to 31 July 2019)

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

康諾恩博士  
(從 2019 年 8 月 1 日起至  
2019 年 9 月 30 日止) Dr S. CANNON  
(from 1 August 2019 up to 30  
September 2019)

傅立明教授  
(從 2019 年 8 月 1 日起) Professor T.F. FLEMMIG  
(from 1 August 2019)



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  
(至 2019 年 6 月 30 日止) (up to 30 June 2019)

湯迅教授 Professor P. THOMSON  
(從 2019 年 7 月 1 日起) (from 1 July 2019)

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

黃紉蘭女士 Ms. E.Y.L. 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**

2019年4月1日至2020年3月31日 – 成員名單  
Membership – 1 April 2019 to 31 March 2020

主席 劉建均牙科醫生 Dr. K.K.K. LAU  
Chairman :

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

劉恩沛女士 Miss Q.F. LAU

**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**

馬美華女士 Ms. I.M.W. MA  
(從 2019年5月1日起) (from 1 May 2019)

楊素蓉女士 Ms. W.S.J. YEUNG  
(至 2019年4月30日止) (up to 30 April 2019)

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

傅立明教授  
(至 2019 年 6 月 30 日止)

Professor T.F. FLEMMIG  
(up to 30 June 2019)

湯迅教授  
(從 2019 年 7 月 1 日起)

Professor P. THOMSON  
(from 1 July 2019)

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

黃紉蘭女士

Ms. E.Y.L. WONG

**菲臘牙科醫院  
策劃委員會**

**THE PRINCE PHILIP DENTAL HOSPITAL  
PLANNING GROUP**

2019年4月1日至2020年3月31日 – 成員名單  
Membership – 1 April 2019 to 31 March 2020

主席 Chairman :	<b>菲臘牙科醫院院長</b> <b><u>Director, The Prince Philip Dental Hospital</u></b>	
	傅立明教授 (至 2019 年 6 月 30 日止)	Professor T.F. FLEMMIG (up to 30 June 2019)
	湯迅教授 (從 2019 年 7 月 1 日起)	Professor P. THOMSON (from 1 July 2019)
成員 Members :	<b>私家牙醫 Private Dentists</b>	
	何錦源牙科醫生 (至 2019 年 12 月 31 日止)	Dr. S.K.Y. HO (up to 31 December 2019)
	傅大全牙科醫生	Dr. E.T.C. FOO
	劉建均牙科醫生	Dr. K.K.K. LAU
	廖偉明牙科醫生	Dr. H.W.M. LIU
	佘崢崢醫生 (從 2020 年 1 月 1 日起)	Dr T.T. SHE (from 1 January 2020)
	<b>香港大學牙醫學院代表</b> <b><u>Representatives from Faculty of Dentistry, the University of Hong Kong</u></b>	
	博思泰教授 (至 2019 年 12 月 31 日止)	Professor M. BORNSTEIN (up to 31 December 2019)
	M BURROW 教授	Professor M. BURROW
	張順彬教授	Professor G.S.P. CHEUNG
	M TONETTI 教授	Professor M. TONETTI
	王海明牙科醫生	Dr G.H.M. WONG
	張成飛教授 (從 2020 年 1 月 1 日起)	Professor C.F. ZHANG (from 1 January 2020)

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

覃光旻牙科醫生

Dr. W.K.M. CHAM

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

黃紉蘭女士

Ms. E.Y.L. 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 2017-18 至 2019-20 之畢業人數為：  
Number of Students Graduated during the Past Three Financial Years 2017-18 to 2019-20:

<b>學生 Students</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
牙醫學院本科生 Undergraduates of Faculty of Dentistry	55	51	50
牙醫學院研究生 Postgraduates of Faculty of Dentistry	42	41	21
牙科手術助理員 Student Dental Surgery Assistants			
- 一年全日制 One-year Full-time	30	30	23
- 兩年日間兼讀制 Two-year Part-time	-	-	-
牙齒衛生員 Student Dental Hygienists	16	27	22
牙科技術員 Student Dental Technicians	14	22	16
牙科治療師 Student Dental Therapists	10	10	10

- (2) 過去三屆財政年度 2017-18 至 2019-20 之入學人數為：  
 Number of Students Enrolled during the Past Three Financial Years 2017-18 to 2019-20:

<b>學生 Students</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>
牙醫學院本科生 Undergraduates of Faculty of Dentistry	353	372	400
牙醫學院研究生 Postgraduates of Faculty of Dentistry	111	120	145
牙科手術助理員 Student Dental Surgery Assistants			
- 一年全日制 One-year Full-time	36	28	33
- 兩年日間兼讀制 Two-year Part-time	-	-	-
牙齒衛生員 Student Dental Hygienists	52	59	68
牙科技術員 Student Dental Technicians	40	38	33
牙科治療師 Student Dental Therapists	10	10	10

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

菲臘牙科醫院  
THE PRINCE PHILIP DENTAL HOSPITAL

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

截止 2020 年 3 月 31 日止年度  
For the year ended 31 March 2020

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.

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## **獨立核數師報告**

致菲臘牙科醫院管理局

(根據香港法例第 1081 章菲臘牙科醫院條例成立)

### **意見**

我們已審計列載於第30至80頁的菲臘牙科醫院（以下簡稱「醫院」）的財務報表，此財務報表包括於二零二零年三月三十一日的財務狀況表與截至該日止年度的收支及全面收益表、資金變動表和現金流量表，以及財務報表附註，包括主要會計政策概要。

我們認為，該等財務報表已根據香港會計師公會頒布的《香港財務報告準則》真實而中肯地反映了醫院於二零二零年三月三十一日的財務狀況及其截至該日止年度的財務表現及現金流量。

### **意見的基礎**

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

### **管理局就財務報表須承擔的責任**

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

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

### **核數師就審計財務報表承擔的責任**

我們的目標，是對財務報表整體是否不存在由於欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並出具包括我們意見的核數師報告。我們遵照菲臘牙科醫院條例第 16 條僅對管理局整體作出報告，除此以外，本報告不可用作其他用途。我們不會就核數師報告的內容向任何其他人士負上或承擔任何責任。

合理保證是高水平的保證，但不能保證按照《香港審計準則》進行的審計，在某一重大錯誤陳述存在時總能被發現。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們單獨或匯總起來可能影響財務報表使用者依賴財務報表所作出的經濟決定，則有關的錯誤陳述可被視作重大。

## **Independent auditor's report**

### **To the Board of Governors of The Prince Philip Dental Hospital**

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

#### **Opinion**

We have audited the financial statements of The Prince Philip Dental Hospital (the "Hospital") set out on pages 31 to 81, which comprise the statement of financial position as at 31 March 2020, and the statement of income and expenditure and other comprehensive income, the statement of changes in funds and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Hospital as at 31 March 2020, 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 ("HKSA") issued by the HKICPA. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the Hospital in accordance with the HKICPA's *Code of Ethics for Professional Accountants* (the "Code"), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Our report is made solely to you, as a body, in accordance with section 16 of The Prince Philip Dental Hospital Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA 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.

## **獨立核數師報告 (續)**

致菲臘牙科醫院管理局

(根據香港法例第 1081 章菲臘牙科醫院條例成立)

### **核數師就審計財務報表承擔的責任 (續)**

在根據《香港審計準則》進行審計的過程中，我們運用了專業判斷，保持了專業懷疑態度。我們亦：

- 識別和評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述的風險，設計及執行審計程序以應對這些風險，以及獲取充足和適當的審計憑證，作為我們意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕於內部控制之上，因此未能發現因欺詐而導致的重大錯誤陳述的風險高於未能發現因錯誤而導致的重大錯誤陳述的風險。
- 瞭解與審計相關的內部控制，以設計適當的審計程序，但目的並非對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。

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

安永會計師事務所

執業會計師

香港

2020年12月28日

**Independent auditor's report** (continued)

**To the Board of Governors of The Prince Philip Dental Hospital**

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

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

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

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

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



Certified Public Accountants

Hong Kong

28 December 2020

## 收支及全面收益表

截至 2020 年 3 月 31 日止年度

	附註	2020 港元	2019 港元
<b>收入</b>			
政府資助金	3	204,239,930	196,799,421
診療收費	4	5,910,435	8,535,859
學費收費	5	2,080,119	1,979,689
利息收入		474,506	332,425
其他		2,604,779	2,088,775
<b>總收入</b>		<u>215,309,769</u>	<u>209,736,169</u>
<b>支出</b>			
員工薪酬及有關費用	6	(138,542,095)	(128,138,883)
其他營運支出	7	( 66,057,978)	( 71,617,152)
<b>總支出</b>		<u>(204,600,073)</u>	<u>(199,756,035)</u>
<b>年度盈餘</b>		<u>10,709,696</u>	<u>9,980,134</u>
<b>其他全面收益</b>			
於其後期間不會重新分類至收支之其他全面收益:			
重估既定福利計劃資產	10	<u>-</u>	<u>26,592</u>
<b>年度全面收益總額</b>		<u>10,709,696</u>	<u>10,006,726</u>

第 40 至 80 頁的附註為本財務報表之部分。

STATEMENT OF INCOME AND EXPENDITURE AND OTHER COMPREHENSIVE  
INCOME

Year ended 31 March 2020

	Notes	2020 HK\$	2019 HK\$
<b>INCOME</b>			
Government subvention	3	204,239,930	196,799,421
Patient fees and charges	4	5,910,435	8,535,859
Tuition fees	5	2,080,119	1,979,689
Interest income		474,506	332,425
Others		2,604,779	2,088,775
Total income		<u>215,309,769</u>	<u>209,736,169</u>
<b>EXPENDITURE</b>			
Personnel emoluments	6	(138,542,095)	(128,138,883)
Other operating charges	7	( 66,057,978)	( 71,617,152)
Total expenditure		<u>(204,600,073)</u>	<u>(199,756,035)</u>
<b>SURPLUS FOR THE YEAR</b>		<u>10,709,696</u>	<u>9,980,134</u>
<b>OTHER COMPREHENSIVE INCOME</b>			
Other comprehensive income that will not be reclassified to income and expenditure in subsequent periods:			
Remeasurement of defined benefit plan assets	10	-	26,592
<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>		<u>10,709,696</u>	<u>10,006,726</u>

The notes on pages 41 to 81 form part of these financial statements.

財務狀況表

2020年3月31日

	附註	2020 港元	2019 港元
<b>非流動資產</b>			
物業、機器及設備	9	-	-
既定福利計劃資產	10	-	1,126,426
<b>總非流動資產</b>		<u>-</u>	<u>1,126,426</u>
<b>流動資產</b>			
存貨		444,529	386,138
應收賬款	11	12,618	6,061
預付款項、按金及其他應收賬款	12	2,761,192	2,480,912
現金及銀行存款	13	35,967,225	25,481,849
<b>總流動資產</b>		<u>39,185,564</u>	<u>28,354,960</u>
<b>流動負債</b>			
應付賬款、其他應付賬款及應計費用	14	14,317,440	16,193,639
合約負債	15	1,301,655	1,399,063
累算員工約滿酬金		2,121,177	1,985,127
<b>總流動負債</b>		<u>17,740,272</u>	<u>19,577,829</u>
<b>流動資產淨值</b>		<u>21,445,292</u>	<u>8,777,131</u>
<b>總資產減流動負債</b>		<u>21,445,292</u>	<u>9,903,557</u>
<b>非流動負債</b>			
累算年假		7,158,681	6,790,566
累算員工約滿酬金		1,031,976	568,052
<b>總非流動負債</b>		<u>8,190,657</u>	<u>7,358,618</u>
<b>資產淨值</b>		<u>13,254,635</u>	<u>2,544,939</u>

王桂壘先生

主席

(代表管理局)

第 40 至 80 頁的附註為本財務報表之部分。

STATEMENT OF FINANCIAL POSITION

31 March 2020

	Notes	2020 HK\$	2019 HK\$
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	9	-	-
Defined benefit plan assets	10	-	1,126,426
Total non-current assets		<u>-</u>	<u>1,126,426</u>
<b>CURRENT ASSETS</b>			
Inventories		444,529	386,138
Accounts receivable	11	12,618	6,061
Prepayments, deposits and other receivables	12	2,761,192	2,480,912
Cash and bank balances	13	35,967,225	25,481,849
Total current assets		<u>39,185,564</u>	<u>28,354,960</u>
<b>CURRENT LIABILITIES</b>			
Accounts payable, other payables and accruals	14	14,317,440	16,193,639
Contract liabilities	15	1,301,655	1,399,063
Accrued gratuities		2,121,177	1,985,127
Total current liabilities		<u>17,740,272</u>	<u>19,577,829</u>
NET CURRENT ASSETS		<u>21,445,292</u>	<u>8,777,131</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>21,445,292</u>	<u>9,903,557</u>
<b>NON-CURRENT LIABILITIES</b>			
Accrued annual leave		7,158,681	6,790,566
Accrued gratuities		1,031,976	568,052
Total non-current liabilities		<u>8,190,657</u>	<u>7,358,618</u>
Net assets		<u>13,254,635</u>	<u>2,544,939</u>

  
 Chairman  
 (On behalf of the Board of Governors)

The notes on pages 41 to 81 form part of these financial statements.

## 資金變動表

截至 2020 年 3 月 31 日止年度

	儲備 港元
<b>於 2018 年 4 月 1 日</b>	( 7,461,787)
年度盈餘	9,980,134
年度其他全面收益:	
重估既定福利計劃資產	<u>26,592</u>
年度全面收益總額	<u>10,006,726</u>
<b>於 2019 年 3 月 31 日及於 2019 年 4 月 1 日</b>	2,544,939
年度盈餘及年度全面收益總額	<u>10,709,696</u>
<b>於 2020 年 3 月 31 日</b>	<u><u>13,254,635</u></u>

第 40 至 80 頁的附註為本財務報表之部分。

## STATEMENT OF CHANGES IN FUNDS

Year ended 31 March 2020

	Reserves HK\$
At 1 April 2018	( 7,461,787)
Surplus for the year	9,980,134
Other comprehensive income for the year:	
Remeasurement of defined benefit plan assets	<u>26,592</u>
Total comprehensive income for the year	<u>10,006,726</u>
At 31 March 2019 and at 1 April 2019	2,544,939
Surplus and total comprehensive income for the year	<u>10,709,696</u>
At 31 March 2020	<u><u>13,254,635</u></u>

The notes on pages 41 to 81 form part of these financial statements.

## 現金流量表

截至 2020 年 3 月 31 日止年度

	附註	2020 港元	2019 港元
<b>經營業務之現金流量</b>			
年度盈餘		10,709,696	9,980,134
調整利息收入		( 474,506)	( 332,425)
		<u>10,235,190</u>	<u>9,647,709</u>
既定福利計劃資產之減少		-	2,803
存貨之(增加)/減少		( 58,391)	55,779
應收賬款之(增加)/減少		( 6,557)	447
預付款項、按金及其他應收賬款之增加		( 308,738)	( 909,683)
應付賬款、其他應付賬款及應計費用之(減少)/增加		( 1,876,199)	1,039,444
合約負債之減少		( 97,408)	( 264,169)
累算年假之增加/(減少)		368,115	( 330,867)
累算員工約滿酬金之增加		599,974	668,273
		<u>8,855,986</u>	<u>9,909,736</u>
<b>投資活動之現金流量</b>			
已收利息		502,964	303,967
變現既定福利計劃資產所得款項		1,126,426	-
購置物業、機器及設備項目		(25,211,255)	( 2,864,959)
用於物業、機器及設備之政府資助金收款		25,211,255	2,864,959
		<u>1,629,390</u>	<u>303,967</u>
<b>融資活動之現金流量</b>			
歸還政府之資助金		-	( 1,052,954)
<b>現金及現金等價物之增加淨額</b>			
於年初之現金及現金等價物		25,421,849	16,261,100
		<u>35,907,225</u>	<u>25,421,849</u>

第 40 至 80 頁的附註為本財務報表之部分。

## STATEMENT OF CASH FLOWS

Year ended 31 March 2020

	Note	2020 HK\$	2019 HK\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Surplus for the year		10,709,696	9,980,134
Adjustment for interest income		( 474,506)	( 332,425)
		<u>10,235,190</u>	<u>9,647,709</u>
Decrease in defined benefit plan assets		-	2,803
(Increase)/decrease in inventories	( 58,391)		55,779
(Increase)/decrease in accounts receivable	( 6,557)		447
Increase in prepayments, deposits and other receivables	( 308,738)		( 909,683)
(Decrease)/increase in accounts payable, other payables and accruals	( 1,876,199)		1,039,444
Decrease in contract liabilities	( 97,408)		( 264,169)
Increase/(decrease) in accrued annual leave	368,115		( 330,867)
Increase in accrued gratuities	599,974		668,273
		<u>8,855,986</u>	<u>9,909,736</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest received		502,964	303,967
Proceeds from realisation of defined benefit plan assets		1,126,426	-
Purchases of items of property, plant and equipment	(25,211,255)		( 2,864,959)
Receipt of government subvention for property, plant and equipment		25,211,255	2,864,959
		<u>1,629,390</u>	<u>303,967</u>
<b>CASH FLOW FROM A FINANCING ACTIVITY</b>			
Repayment of subvention to the Government		-	( 1,052,954)
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>			
Cash and cash equivalents at beginning of year		<u>25,421,849</u>	<u>16,261,100</u>
		<u>10,485,376</u>	<u>9,160,749</u>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>			
		<u><u>35,907,225</u></u>	<u><u>25,421,849</u></u>

The notes on pages 41 to 81 form part of these financial statements.

現金流量表 (續)

截至 2020 年 3 月 31 日止年度

	附註	2020 港元	2019 港元
<b>現金及現金等價物結餘分析</b>			
現金及銀行存款	13	35,907,225	8,421,864
定期存款	13	<u>60,000</u>	<u>17,059,985</u>
於財務狀況表所示之現金及銀行存款		35,967,225	25,481,849
存放時到期日多於三個月之無抵押定期存款		<u>( 60,000)</u>	<u>( 60,000)</u>
<b>於現金流量表所示之現金及現金等價物結餘</b>		<u><u>35,907,225</u></u>	<u><u>25,421,849</u></u>

第 40 至 80 頁的附註為本財務報表之部分。

STATEMENT OF CASH FLOWS (continued)

Year ended 31 March 2020

	Note	2020 HK\$	2019 HK\$
<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</b>			
Cash on hand and at banks	13	35,907,225	8,421,864
Time deposits	13	<u>60,000</u>	<u>17,059,985</u>
Cash and bank balances as stated in the statement of financial position		35,967,225	25,481,849
Non-pledged time deposit with original maturity of more than three months when acquired		<u>( 60,000)</u>	<u>( 60,000)</u>
Cash and cash equivalents as stated in the statement of cash flows		<u><u>35,907,225</u></u>	<u><u>25,421,849</u></u>

The notes on pages 41 to 81 form part of these financial statements.

## 財務報表附註

2020年3月31日

### 1. 一般資料

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

於年內,醫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。

### 2.1 編製基準

本財務報表乃按照香港會計師公會頒布之香港財務報告準則(包括所有香港財務報告準則、香港會計準則及詮釋)及香港普遍採納之會計原則而編製。本財務報表乃按歷史成本慣例編製,以港元即醫院的功能貨幣呈報。

### 2.2 會計政策及披露之變動

香港會計師公會已頒布多項新訂及經修訂的香港財務報告準則,於截至2020年3月31日止會計年度生效。採納新訂及經修訂的香港財務報告準則並未對本財務報表產生重大財務影響。

### 2.3 已頒布但尚未生效之香港財務報告準則

任何截至2020年3月31日止會計年度已頒布但尚未生效之新訂及經修訂的香港財務報告準則,醫院並未於本財務報表提早採用。以下為生效後預計與醫院的財務報表相關之新訂及經修訂的香港財務報告準則:

香港會計準則第1號及 重大性之定義<sup>1</sup>  
香港會計準則第8號修訂本

<sup>1</sup> 於2020年1月1日或以後開始之會計期間生效

香港會計準則第1號及香港會計準則第8號修訂本訂明重大性之新定義。新定義列明,倘若資料遺漏、錯誤陳述或陳述不明可合理預期會對一般用途的財務報告主要使用者就該等財務報告作出的決策造成影響,則有關資料可視為具重大意義。該等修訂釐清,資料的重大意義將取決於其性質或影響幅度。倘若資料的錯誤陳述在合理預期下會影響主要使用者作出的決策,則該錯誤陳述可視為具重大意義。醫院預期於2020年4月1日起按未來適用法採納該等修訂,並預期不會對醫院的財務報表造成重大影響。

## NOTES TO FINANCIAL STATEMENTS

31 March 2020

### 1. GENERAL INFORMATION

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

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

### 2.1 BASIS OF PREPARATION

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

### 2.2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

The HKICPA has issued a number of new and revised HKFRSs that are effective for the accounting year ended 31 March 2020. The adoption of these new and revised HKFRSs has had no significant financial effect on these financial statements.

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

The Hospital has not early applied any of the new and revised HKFRSs, that have been issued but are not yet effective for the accounting year ended 31 March 2020, in these financial statements. Among the new and revised HKFRSs, the following is expected to be relevant to the Hospital’s financial statements upon becoming effective:

Amendments to HKAS 1 and HKAS 8	<i>Definition of Material</i> <sup>1</sup>
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<sup>1</sup> Effective for annual periods beginning on or after 1 January 2020

Amendments to HKAS 1 and HKAS 8 provide a new definition of material. The new definition states that information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements. The amendments clarify that materiality will depend on the nature or magnitude of information. A misstatement of information is material if it could reasonably be expected to influence decisions made by the primary users. The Hospital expects to adopt the amendments prospectively from 1 April 2020. The amendments are not expected to have any significant impact on the Hospital’s financial statements.

## 2.4 主要會計政策概要

### 非金融資產減值

倘若有跡象顯示出現減值或須就資產進行年度減值測試（不包括存貨及金融資產），有關資產之可收回金額會被估算。資產之可收回金額為資產或現金產生單位之使用價值與公允價值減去出售成本之較高者，並按個別資產釐定。除非有關資產並無產生在頗大程度上獨立於其他資產或資產組別產生之現金流，否則在此情況下，可收回金額會按資產所屬之現金產生單位釐定。

如資產之賬面值超逾其可收回金額時，減值虧損方予確認。於評估使用價值時，日後現金流的估值會根據現時市場評估之貨幣時間價值及資產的特定風險，按稅前貼現率貼現至現值。減值虧損會於產生當期之收支及全面收益表內扣除。

每個報告期末均會評估是否有跡象顯示過往年度確認之減值虧損不再存在或可能已經減少。倘若該跡象存在，則可收回金額會被估算。僅限於釐定資產之可收回金額時出現變動，先前已確認之減值虧損方可撥回，惟撥回後金額不得高於假設過往年度內該資產並無確認任何減值虧損而釐定的賬面值（扣除任何折舊）。撥回的減值虧損會計入其產生當期的收支及全面收益表內。

### 關聯方

於下列情況下，一方將被視為與醫院有關聯：

- (a) 該方為一名人士或該人士之直系親屬，而該人士：
  - (i) 對醫院擁有控制或共同控制權；
  - (ii) 對醫院有重大影響力；或
  - (iii) 為醫院或醫院所屬母公司之主要管理層成員；

或

- (b) 該方為一實體，並具備任何以下條件：
  - (i) 該實體及醫院同為一集團之成員；
  - (ii) 一實體為另一實體（或另一實體之母公司、附屬公司或同系附屬公司）之聯營公司或合營公司；
  - (iii) 該實體及醫院為同一第三者之合營公司；

## NOTES TO FINANCIAL STATEMENTS

31 March 2020

### 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Impairment of non-financial assets

Where an indication of impairment exists, or when annual impairment testing for an asset is required (other than inventories and financial assets), the asset's recoverable amount is estimated. An asset's recoverable amount is the higher of the asset's or cash-generating unit's value in use and its fair value less costs of disposal, and is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets, in which case the recoverable amount is determined for the cash-generating unit to which the asset belongs.

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

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

#### Related parties

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

- (a) the party is a person or a close member of that person's family and that person
  - (i) has control or joint control over the Hospital;
  - (ii) has significant influence over the Hospital; or
  - (iii) is a member of the key management personnel of the Hospital or of a parent of the Hospital;

or

- (b) the party is an entity where any of the following conditions applies:
  - (i) the entity and the Hospital are members of the same group;
  - (ii) one entity is an associate or joint venture of the other entity (or of a parent, subsidiary or fellow subsidiary of the other entity);
  - (iii) the entity and the Hospital are joint ventures of the same third party;

## 財務報表附註

2020年3月31日

### 2.4 主要會計政策概要 (續)

#### 關聯方 (續)

- (b) 該方為一實體，並具備任何以下條件：(續)
- (iv) 一實體為一第三者之合營公司，而另一實體為該第三者之聯營公司；
  - (v) 該實體為醫院或與醫院有關連的實體之僱員利益而設的離職福利計劃；
  - (vi) 該實體受 (a) 所識別人土控制或共同控制；
  - (vii) (a)(i) 所識別之人士對該實體有重大影響力，或為該實體（或該實體之母公司）之主要管理層成員；及
  - (viii) 該實體或其所屬集團之任何成員公司向醫院或醫院所屬母公司提供主要管理人員服務。

#### 金融資產

##### 初次確認及計量

金融資產於初次確認時分類，以便為其後按攤銷成本計量。

金融資產於初次確認時之分類取決於金融資產之合約的現金流量特點，以及醫院管理該等金融資產之業務模式。除不含重大融資成分或醫院已應用可行權宜方法，不調整重大融資成分影響下的應收賬款外，醫院的金融資產會按公允值加上交易成本進行初次計量。不含重大融資成分或醫院已應用可行權宜方法得出的應收賬款，是按照香港財務報告準則第 15 號釐定的交易價格（根據下文「收益確認」所載之政策釐定）計量。

為使金融資產能按攤銷成本進行分類及計量，該資產需產生現金流，以支付未償還的本金及其利息。

醫院管理金融資產之業務模式是指醫院如何藉管理金融資產以產生現金流。業務模式決定現金流量是否源自收取合約的現金流、出售金融資產、抑或因兩者同時產生。金融資產按攤銷成本分類及計量，旨在透過業務模式持有該等資產以收取合約的現金流。

所有正常情況下購入及出售之金融資產於交易日確認，即醫院承諾購入或出售該資產之日期。在正常情況下，購入或出售金融資產是根據某期間內訂定的規例或市場慣例作出交付。

## NOTES TO FINANCIAL STATEMENTS

31 March 2020

### 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Related parties (continued)

(b) the party is an entity where any of the following conditions applies: (continued)

- (iv) one entity is a joint venture of a third entity and the other entity is an associate of the third entity;
- (v) the entity is a post-employment benefit plan for the benefit of employees of either the Hospital or an entity related to the Hospital;
- (vi) the entity is controlled or jointly controlled by a person identified in (a);
- (vii) a person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity); and
- (viii) the entity, or any member of a group of which it is a part, provides key management personnel services to the Hospital or to the parent of the Hospital.

#### Financial assets

##### *Initial recognition and measurement*

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

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

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

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

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

## 財務報表附註

2020年3月31日

### 2.4 主要會計政策概要 (續)

#### 金融資產 (續)

##### *按攤銷成本入賬之金融資產 (債務工具) 的其後計量*

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

#### 終止確認金融資產

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

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

#### 金融資產減值

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

#### *一般方法*

預期信貸虧損於兩個階段獲確認。就初次確認後並無顯著增加的信貸風險，預期信貸虧損可計提撥備應付未來 12 個月內因違約而產生的信貸虧損 (12 個月的預期信貸虧損)。就初次確認後顯著增加的信貸風險，不論違約時間，須為風險剩餘年期內的信貸虧損計提虧損撥備 (全期預期信貸虧損)。

醫院會於各報告日評估金融工具的信貸風險是否自初次確認後大幅提高。在作出該評估時，醫院會比較於報告日及初次確認時金融工具產生的違約風險，並考慮在無須付出不必要成本或努力而可獲得合理及有理據的資料，包括過往及前瞻性資料。

醫院將合約付款逾期 90 日的金融資產視作違約。然而，在若干情況下，當內部或外部資料顯示醫院不可能在其採取任何提升信貸安排前悉數收回未償還合約金額，醫院可視該金融資產為違約。倘若無法合理預期收回合約的現金流量，該金融資產須被撇銷。

## NOTES TO FINANCIAL STATEMENTS

31 March 2020

### 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Financial assets (continued)

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

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

#### Derecognition of financial assets

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

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

#### Impairment of financial assets

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

#### *General approach*

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

At each reporting date, the Hospital assesses whether the credit risk on a financial instrument has increased significantly since initial recognition. When making the assessment, the Hospital compares the risk of a default occurring on the financial instrument as at the reporting date with the risk of a default occurring on the financial instrument as at the date of initial recognition and considers reasonable and supportable information that is available without undue cost or effort, including historical and forward-looking information.

The Hospital considers a financial asset in default when contractual payments are 90 days past due. However, in certain cases, the Hospital may also consider a financial asset to be in default when internal or external information indicates that the Hospital is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Hospital. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

## 財務報表附註

2020年3月31日

### 2.4 主要會計政策概要 (續)

#### 金融資產減值 (續)

##### 一般方法 (續)

按攤銷成本入賬之金融資產會根據一般方法減值（不包括應收賬款使用下文詳述的簡化法），並按以下階段分類，以計量預期信貸虧損。

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

##### 簡化法

就不含重大融資成分，或當醫院使用可行權宜方法，不調整重大融資成分所影響的應收賬款，醫院會採用簡化法計算預期信貸虧損。根據簡化法，醫院沒有追蹤信貸風險的變化，但會於各報告日根據全期預期信貸虧損確認虧損撥備。醫院已根據過往信貸虧損經驗建立撥備矩陣，並就債務人及經濟環境的特定前瞻性因素作出調整。

#### 金融負債

##### 初次確認及計量

金融負債於初次確認時分類為借貸，貸款及應付款。

所有金融負債初次按公允值確認，並扣除直接應佔交易成本。

##### 按攤銷成本入賬之金融負債（借貸及貸款）的其後計量

初次確認後，計息借貸及貸款其後採用實際利率法按攤銷成本計量。除非貼現影響不大，否則在該情況下會按成本列賬。於負債終止確認時，以及透過實際利率法藉攤銷過程錄得的收益及虧損，會於收支及全面收益表確認。

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

## NOTES TO FINANCIAL STATEMENTS

31 March 2020

### 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Impairment of financial assets (continued)

##### *General approach* (continued)

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

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

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

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

##### *Simplified approach*

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

#### Financial liabilities

##### *Initial recognition and measurement*

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

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

##### *Subsequent measurement of financial liabilities at amortised cost (loans and borrowings)*

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

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

## 財務報表附註

2020年3月31日

### 2.4 主要會計政策概要 (續)

#### 終止確認金融負債

於負債之責任被解除或註銷或屆滿時，金融負債會被終止確認。

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

#### 抵銷金融工具

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

#### 存貨

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

#### 現金及現金等價物

就現金流量表而言，現金及現金等價物包括流動現金及活期存款及一般於購入後三個月內到期，可隨時轉換為已知金額現金及承受價值改變風險不大之短期高流動性投資，扣除須按要求償還之銀行透支，為醫院現金管理之組成部分。

就財務狀況表而言，現金及銀行結餘包括流動現金及銀行存款，其中包括無使用限制的定期存款。

#### 收益確認

##### 來自客戶合約之收益

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

倘合約中包含的融資部分是為客戶提供超過一年的重大融資利益，撥付轉讓服務至客戶，則收益應按應收金額的現值計量，並使用醫院與客戶之間於合約開始時的個別融資交易所反映的貼現率貼現。倘合約中的融資部分包含為醫院提供一年以上重大融資利益，合約下確認的收益應包括按實際利率法計算的合約負債所產生的利息開支。就客戶付款與轉讓承諾服務為期一年或者更短的合約，交易價格會按香港財務報告準則第15號的可行權宜方法，不會就重大融資部分的影響作出調整。

## NOTES TO FINANCIAL STATEMENTS

31 March 2020

### 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Derecognition of financial liabilities

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

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

#### Offsetting of financial instruments

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

#### Inventories

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

#### Cash and cash equivalents

For the purpose of the statement of cash flows, cash and cash equivalents comprise cash on hand and demand deposits, and short-term highly liquid investments that are readily convertible into known amounts of cash, are subject to an insignificant risk of changes in value, and have a short maturity of generally within three months when acquired, less bank overdrafts which are repayable on demand and form an integral part of the Hospital's cash management.

For the purpose of the statement of financial position, cash and bank balances comprise cash on hand and at banks, including term deposits, which are not restricted as to use.

#### Revenue recognition

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

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

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

## 財務報表附註

2020年3月31日

### 2.4 主要會計政策概要 (續)

#### 收益確認 (續)

##### 來自客戶合約之收益 (續)

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

##### 來自其他來源之收益

- (a) 政府資助金  
政府資助金於可合理地保證將會收到及符合所有附帶條件時按公允值確認。當資助金涉及開支項目，則會於開支支銷的期間內有系統地對其擬補助的開支確認為收入。當資助金涉及資產項目，其公允值則會在資產賬面值中扣除。
- (b) 利息收入  
利息收入採用實際利息法，按應計基準，以有關利率在有關金融工具之預計年期或較短期間（按適用情況）內準確貼現估計的未來現金收入至有關金融資產之賬面淨值始獲確認。

#### 合約負債

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

#### 僱員福利

##### 退休金計劃

醫院根據香港的強制性公積金計劃條例經營一項既定供款強制性公積金退休福利計劃（「強積金計劃」），供合資格參與強積金計劃之僱員參與。供款根據強積金計劃規定按僱員有關入息之某一百分比提撥，並於應付時自收支及全面收益表扣除。強積金計劃的資產與醫院的資產分開，由獨立基金管有。根據強積金計劃規定，醫院作出之僱主供款利益自起供時全數歸屬於僱員；而醫院作出之僱主自願性供款則除外，僱員若在供款利益完全歸屬於其本人前離職，供款會退回醫院。

## NOTES TO FINANCIAL STATEMENTS

31 March 2020

### 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Revenue recognition (continued)

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

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

##### *Revenue from other sources*

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

#### Contract liabilities

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

#### Employee benefits

##### *Pension schemes*

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

## 財務報表附註

2020年3月31日

### 2.4 主要會計政策概要 (續)

#### 僱員福利 (續)

##### 退休金計劃 (續)

醫院根據職業退休福利計劃條例經營兩個經核准的職業退休福利計劃，一個為既定供款計劃，而另一個則為混合計劃，供2000年12月1日前聘用的員工參與。既定供款計劃和混合計劃的既定供款部分與強積金計劃之運作相似。

##### 既定福利計劃

對於混合計劃的既定福利部分，提供福利的成本是採用預計福利單位精算估值方法予以確定。

既定福利退休金計劃產生的重估，包括精算損益，對資產上限的影響（不包括淨既定福利負債的淨利息）和計劃資產的回報（不包括淨既定福利負債的淨利息），會直接在財務狀況表中確認，並在其發生的期間於其他全面收益作相對應的借記或貸記。重估不會在後續期間重新分類至收入和支出。

過去的服務成本在下列較早的日期計入收入和支出：

- 計劃修訂或縮減的日期；和
- 醫院確認與重組相關費用的日期。

淨利息是通過將貼現率應用於淨既定福利負債或資產來計算。醫院在收支及全面收益表中按功能在「員工薪酬及有關費用」確認以下淨既定福利承擔的變化：

- 服務成本，包括當期服務成本、過去服務成本、縮減和非常規結算的損益
- 淨利息費用或收入

##### 結轉有薪假期

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

## NOTES TO FINANCIAL STATEMENTS

31 March 2020

### 2.4 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Employee benefits (continued)

##### *Pension schemes* (continued)

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

##### *Defined benefit plan*

For the defined benefit portion of the hybrid scheme, the cost of providing benefits under the defined benefit plan is determined using the projected unit credit actuarial valuation method.

Remeasurements arising from defined benefit pension plan, comprising actuarial gains and losses, the effect of the asset ceiling (excluding amounts included in net interest on the net defined benefit liability) and the return on plan assets (excluding amounts included in net interest on the net defined benefit liability), are recognised immediately in the statement of financial position with a corresponding debit or credit through other comprehensive income in the period in which they occur. Remeasurements are not reclassified to income and expenditure in subsequent periods.

Past service costs are recognised in income and expenditure at the earlier of:

- the date of the plan amendment or curtailment; and
- the date that the Hospital recognises restructuring-related costs.

Net interest is calculated by applying the discount rate to the net defined benefit liability or asset. The Hospital recognises the following changes in the net defined benefit obligation under “personnel emoluments” in the statement of income and expenditure and other comprehensive income by function:

- service costs comprising current service costs, past service costs, gains and losses on curtailments and non-routine settlements
- net interest expense or income

##### *Paid leave carried forward*

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

財務報表附註

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3. 政府資助金

	2020 港元	2019 港元
經常資助金	207,240,000	199,198,000
減: 物業、機器及設備相關的政府資助金	<u>( 3,000,070)</u>	<u>( 2,398,579)</u>
	<u>204,239,930</u>	<u>196,799,421</u>

於年內，從政府得到之經常資助金的 3,000,070 港元 (2019: 2,398,579 港元) 與物業、機器及設備相關，已被確認於沖減相關資產賬面值。

4. 診療收費

	2020 港元	2019 港元
教學病人診療收費	3,749,327	6,160,104
私家病人診療收費	<u>2,161,108</u>	<u>2,375,755</u>
	<u>5,910,435</u>	<u>8,535,859</u>

來自客戶合約之收益

(a) 分類收益資料

	2020 港元	2019 港元
<b>服務類型</b>		
提供牙科協助服務	<u>5,910,435</u>	<u>8,535,859</u>
<b>確認收益的時間</b>		
服務隨着時間轉移	<u>5,910,435</u>	<u>8,535,859</u>

下表顯示於本報告期間內確認且於報告期初被列入合約負債之收益金額：

	2020 港元	2019 港元
於報告期初被列入合約負債確認之收益：		
提供牙科協助服務	<u>21,103</u>	<u>56,680</u>

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3. GOVERNMENT SUBVENTION

	2020 HK\$	2019 HK\$
Recurrent subvention	207,240,000	199,198,000
Less: Government subvention relating to property, plant and equipment	<u>( 3,000,070)</u>	<u>( 2,398,579)</u>
	<u>204,239,930</u>	<u>196,799,421</u>

During the year, recurrent subvention of HK\$3,000,070 (2019: HK\$2,398,579) from the Government relating to property, plant and equipment was recognised as a reduction in the carrying amount of the relevant asset.

4. PATIENT FEES AND CHARGES

	2020 HK\$	2019 HK\$
Teaching patient fee	3,749,327	6,160,104
Private patient fee	<u>2,161,108</u>	<u>2,375,755</u>
	<u>5,910,435</u>	<u>8,535,859</u>

Revenue from contracts with customers

(a) Disaggregated revenue information

	2020 HK\$	2019 HK\$
<b>Type of services</b>		
Provision of dental assistance services	<u>5,910,435</u>	<u>8,535,859</u>
<b>Timing of revenue recognition</b>		
Services transferred over time	<u>5,910,435</u>	<u>8,535,859</u>

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

	2020 HK\$	2019 HK\$
Revenue recognised that was included in contract liabilities at the beginning of the reporting period:		
Provision of dental assistance services	<u>21,103</u>	<u>56,680</u>

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4. 診療收費 (續)

來自客戶合約之收益 (續)

(b) 履約責任

醫院履約責任之相關資料概述如下：

*提供牙科協助服務*

履約責任隨提供牙科協助服務的時間達成。

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

5. 學費收費

	2020 港元	2019 港元
牙科技術員訓練	1,064,663	1,291,030
牙齒衛生員訓練	679,363	339,696
牙科手術助理員訓練	257,140	270,010
牙科治療師訓練	78,953	78,953
	<u>2,080,119</u>	<u>1,979,689</u>
<u>來自客戶合約之收益</u>		
(a) 分類收益資料		
	2020 港元	2019 港元
<b>服務類型</b>		
提供訓練課程	2,080,119	1,979,689
	<u>2,080,119</u>	<u>1,979,689</u>
<b>確認收益的時間</b>		
服務隨着時間轉移	2,080,119	1,979,689
	<u>2,080,119</u>	<u>1,979,689</u>

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4. PATIENT FEES AND CHARGES (continued)

Revenue from contracts with customers (continued)

(b) Performance obligation

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

*Provision of dental assistance services*

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

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

5. TUITION FEES

	2020 HK\$	2019 HK\$
Training of student dental technicians	1,064,663	1,291,030
Training of student dental hygienists	679,363	339,696
Training of student dental surgery assistants	257,140	270,010
Training of student dental therapists	78,953	78,953
	<u>2,080,119</u>	<u>1,979,689</u>

Revenue from contracts with customers

(a) Disaggregated revenue information

	2020 HK\$	2019 HK\$
<b>Type of services</b>		
Provision of training courses	2,080,119	1,979,689
	<u>2,080,119</u>	<u>1,979,689</u>
<b>Timing of revenue recognition</b>		
Services transferred over time	2,080,119	1,979,689
	<u>2,080,119</u>	<u>1,979,689</u>

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5. 學費收費 (續)

來自客戶合約之收益 (續)

(a) 分類收益資料 (續)

下表顯示於本報告期間內確認且於報告期初被列入合約負債之收益金額：

	2020 港元	2019 港元
於報告期初被列入合約負債確認之收益：		
提供訓練課程	<u>636,595</u>	<u>745,913</u>

(b) 履約責任

醫院履約責任之相關資料概述如下：

*提供訓練課程*

履約責任隨提供訓練課程的時間達成。

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

6. 員工薪酬及有關費用

	2020 港元	2019 港元
薪酬	111,050,891	104,268,715
退休福利	11,089,208	11,167,891
約滿酬金	3,291,304	2,511,534
臨時員工薪酬及退休福利	11,429,702	7,944,785
津貼	<u>1,680,990</u>	<u>2,245,958</u>
	<u>138,542,095</u>	<u>128,138,883</u>

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5. TUITION FEES (continued)

Revenue from contracts with customers (continued)

(a) Disaggregated revenue information (continued)

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

	2020 HK\$	2019 HK\$
Revenue recognised that was included in contract liabilities at the beginning of the reporting period:		
Provision of training courses	<u>636,595</u>	<u>745,913</u>

(b) Performance obligation

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

*Provision of training courses*

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

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

6. PERSONNEL EMOLUMENTS

	2020 HK\$	2019 HK\$
Salaries	111,050,891	104,268,715
Retirement benefits	11,089,208	11,167,891
Gratuities	3,291,304	2,511,534
Wages and retirement benefits for temporary staff	11,429,702	7,944,785
Allowances	<u>1,680,990</u>	<u>2,245,958</u>
	<u>138,542,095</u>	<u>128,138,883</u>

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7. 其他營運支出

	2020 港元	2019 港元
牙科物料及消耗物支出	16,493,666	20,374,974
維修及保養費用	21,053,402	22,814,041
燃料及電費	7,264,837	7,217,004
租用服務及專業服務費用	12,929,242	12,140,014
差餉	1,760,500	1,760,000
行政費	1,524,929	1,559,102
保險費	3,131,040	1,821,602
其他支出	1,900,362	3,930,415
	<u>66,057,978</u>	<u>71,617,152</u>

8. 稅項

醫院按香港稅務條例第 88 節獲豁免繳納香港利得稅。

9. 物業、機器及設備

	租賃改良、傢俬、裝置及設備		總計 港元
	資本工程項目 港元	其他 港元	
於 2018 年 4 月 1 日	-	-	-
添置	17,075,838	2,398,579	19,474,417
年內確認之物業、機器及設備相關的政府資助金	<u>(17,075,838)</u>	<u>(2,398,579)</u>	<u>(19,474,417)</u>
於 2019 年 3 月 31 日及於 2019 年 4 月 1 日	-	-	-
添置	22,811,185	3,000,070	25,811,255
年內確認之物業、機器及設備相關的政府資助金	<u>(22,811,185)</u>	<u>(3,000,070)</u>	<u>(25,811,255)</u>
於 2020 年 3 月 31 日	<u>-</u>	<u>-</u>	<u>-</u>

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7. OTHER OPERATING CHARGES

	2020 HK\$	2019 HK\$
Specialist supplies and consumables	16,493,666	20,374,974
Repairs and maintenance	21,053,402	22,814,041
Fuel, light and power	7,264,837	7,217,004
Hire of services and professional fees	12,929,242	12,140,014
Rates	1,760,500	1,760,000
Administration	1,524,929	1,559,102
Insurance	3,131,040	1,821,602
Other charges	<u>1,900,362</u>	<u>3,930,415</u>
	<u>66,057,978</u>	<u>71,617,152</u>

8. INCOME TAX

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

9. PROPERTY, PLANT AND EQUIPMENT

	Leasehold improvements, furniture, fixtures and equipment		Total HK\$
	Capital works projects HK\$	Others HK\$	
At 1 April 2018	-	-	-
Additions	17,075,838	2,398,579	19,474,417
Government subvention relating to property, plant and equipment recognised during the year	<u>(17,075,838)</u>	<u>(2,398,579)</u>	<u>(19,474,417)</u>
At 31 March 2019 and at 1 April 2019	-	-	-
Additions	22,811,185	3,000,070	25,811,255
Government subvention relating to property, plant and equipment recognised during the year	<u>(22,811,185)</u>	<u>(3,000,070)</u>	<u>(25,811,255)</u>
At 31 March 2020	<u>-</u>	<u>-</u>	<u>-</u>

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### 9. 物業、機器及設備 (續)

於年內，從政府得到的 22,811,185 港元 (2019: 17,075,838 港元) 資本補助金和與物業、機器及設備相關的 3,000,070 港元 (2019: 2,398,579 港元) 經常資助金，已被確認於沖減相關資產賬面值。

### 10. 退休福利計劃

#### *既定供款計劃*

於年內，於收入和支出內確認之總退休金計劃供款，包括強積金計劃、根據職業退休福利計劃條例的一個既定供款計劃及混合計劃中的既定供款部份為 11,527,142 港元 (2019: 11,497,952 港元)。

#### *既定福利計劃*

混合計劃中既定福利部分與薪級相等於政府第一標準薪級，並已於 2000 年 12 月 1 日前受僱的員工有關，他們可在退休時獲得約滿酬金。在最後一名計劃參加者離開醫院後，混合計劃中既定福利部分在本年初終止，並未在本報告期內的收支和其他全面收益表中確認任何金額。

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

混合計劃中既定福利部分由在法律上獨立於醫院的基金負責管理。管理局負責為基金資產制定投資政策。混合計劃中既定福利部分涉及潛在投資風險、利率風險和薪金風險。

計劃資產的最新精算估值是由韜睿惠悅香港有限公司，一家獨立且具有專業資格的精算師公司，於 2019 年 3 月 31 日採用預計福利單位精算估值方法來計算。

混合計劃中既定福利部分在收入和支出中確認的總支出如下：

	2020 港元	2019 港元
當期服務成本	-	7,103
淨利息收入	-	(4,300)
員工薪酬及有關費用中確認之淨福利費用	-	2,803

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### 9. PROPERTY, PLANT AND EQUIPMENT (continued)

During the year, capital subvention of HK\$22,811,185 (2019: HK\$17,075,838) and recurrent subvention of HK\$3,000,070 (2019: HK\$2,398,579) from the Government relating to property, plant and equipment were recognised as a reduction in the carrying amount of the relevant asset.

### 10. RETIREMENT BENEFIT SCHEMES

#### *Defined contribution plans*

During the year, the total expense recognised in income and expenditure in respect of pension scheme contributions to the MPF Scheme, a defined contribution scheme under the Occupational Retirement Schemes Ordinance and the defined contribution portion of the hybrid scheme amounted to HK\$11,527,142 (2019: HK\$11,497,952).

#### *Defined benefit plan*

The defined benefit portion of the hybrid scheme related to those employees who were employed before 1 December 2000 and remunerated on a salary scale equivalent to the Government Model Scale 1 and entitled to a terminal gratuity on retirement. Following the departure of the last plan participant from the Hospital, the defined benefit portion of the hybrid scheme was terminated at the beginning of the current year and no amount was recognised in the statement of income and expenditure and other comprehensive income in the current reporting period.

The retirement benefits were 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 were provided.

The defined benefit portion of the hybrid scheme was administered by a separate fund that was legally separated from the Hospital. The Board of Governors was responsible for the investment policy with regard to the assets of the fund. The defined benefit portion of the hybrid scheme was exposed to investment risk, interest rate risk and salary risk.

The most recent actuarial valuation of plan assets was carried out at 31 March 2019 by Towers Watson Hong Kong Limited, an independent firm of professionally qualified actuary, using the projected unit credit actuarial valuation method.

The total expenses recognised in income and expenditure in respect of the defined benefit portion of the hybrid scheme are as follows:

	2020 HK\$	2019 HK\$
Current service cost	-	7,103
Net interest income	-	(4,300)
Net benefit expense recognised in personnel emoluments	<u>-</u>	<u>2,803</u>

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10. 退休福利計劃 (續)

既定福利計劃 (續)

已確認於其他全面收益的混合計劃中既定福利部分的重估收益如下:

	2020 港元	2019 港元
計劃資產的回報 (不包括淨利息收入的金額)	-	4,788
經驗調整	-	21,804
	<u>-</u>	<u>21,804</u>
確認於其他全面收益之重估收益	<u>-</u>	<u>26,592</u>

已確認於財務狀況表的混合計劃中既定福利部分的金額如下:

	2020 港元	2019 港元
計劃資產的公允值	<u>-</u>	<u>1,126,426</u>

既定福利承擔現值之流動情況如下:

	2020 港元	2019 港元
於年初	-	841,967
當期服務成本	-	7,103
利息開支	-	3,284
已支付的福利	-	(830,550)
確認於其他全面收益之重估收益:		
經驗調整	-	( 21,804)
	<u>-</u>	<u>( 21,804)</u>
於年終	<u>-</u>	<u>-</u>

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10. RETIREMENT BENEFIT SCHEMES (continued)

*Defined benefit plan (continued)*

The remeasurement gains recognised in other comprehensive income in respect of the defined benefit portion of the hybrid scheme are as follows:

	2020 HK\$	2019 HK\$
Return on plan assets (excluding amounts included in net interest income)	-	4,788
Experience adjustments	-	21,804
	<u>-</u>	<u>21,804</u>
Remeasurement gains recognised in other comprehensive income	<u>-</u>	<u>26,592</u>

The amount recognised in the statement of financial position in respect of the defined benefit portion of the hybrid scheme is as follows:

	2020 HK\$	2019 HK\$
Fair value of plan assets	<u>-</u>	<u>1,126,426</u>

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

	2020 HK\$	2019 HK\$
At beginning of year	-	841,967
Current service cost	-	7,103
Interest cost	-	3,284
Benefits paid	-	(830,550)
Remeasurement gains in other comprehensive income:		
Experience adjustments	-	( 21,804)
	<u>-</u>	<u>( 21,804)</u>
At end of year	<u>-</u>	<u>-</u>

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### 10. 退休福利計劃 (續)

#### 既定福利計劃(續)

計劃資產之公允值的流動情況如下:

	2020 港元	2019 港元
於年初	-	1,944,604
利息收入	-	7,584
已支付的福利	-	( 830,550)
確認於其他全面收益之重估收益:		
計劃資產的回報 (不包括計入利息收入的金額)	-	4,788
於年終	-	1,126,426

計劃資產之公允值的主要分類如下:

	2020 港元	2019 港元
股票工具	-	56,321
債務工具	-	946,198
現金及現金等價物	-	123,907
	-	1,126,426

以上股票及債務工具的公允值是根據活躍市場上的價格釐定。計劃資產不包含任何物業。

### 11. 應收賬款

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

於各報告日使用撥備矩陣進行減值分析，以計量預期信貸虧損。撥備率乃基於具有類似虧損情況之各個客戶分類組別之逾期天數釐定。相關計算反映概率加權結果、貨幣之時間價值以及於報告日可獲得有關過往事件、當前狀況以及未來經濟狀況預測之合理及有理據的資料。一般而言，逾期超過一年及無受限於強制執行活動的應收賬款會予以撇銷。於 2020 年及 2019 年 3 月 31 日，經評估的應收賬款預期信貸虧損為極小。

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10. RETIREMENT BENEFIT SCHEMES (continued)

*Defined benefit plan (continued)*

The movements in the fair value of the plan assets are as follows:

	2020 HK\$	2019 HK\$
At beginning of year	-	1,944,604
Interest income	-	7,584
Benefits paid	-	( 830,550)
Remeasurement gains in other comprehensive income:		
Return on plan assets (excluding amounts included in interest income)	-	4,788
At end of year	<u>-</u>	<u>1,126,426</u>

The major categories of the fair value of the total plan assets are as follows:

	2020 HK\$	2019 HK\$
Equity instruments	-	56,321
Debt instruments	-	946,198
Cash and cash equivalents	-	123,907
	<u>-</u>	<u>1,126,426</u>

The fair values of the above equity and debt instruments were determined based on quoted market prices in active markets. The plan assets did not include any property.

11. ACCOUNTS RECEIVABLE

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

An impairment analysis is performed at each reporting date using a provision matrix to measure expected credit losses. The provision rates are based on days past due for groupings of various customer segments with similar loss patterns. The calculation reflects the probability-weighted outcome, the time value of money and reasonable and supportable information that is available at the reporting date about past events, current conditions and forecasts of future economic conditions. Generally, accounts receivable are written off if past due for more than one year and are not subject to enforcement activity. The expected credit losses for accounts receivable as at 31 March 2020 and 2019 were assessed to be minimal.

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12. 預付款項、按金及其他應收賬款

	2020 港元	2019 港元
預付款項	2,252,516	2,159,190
按金及其他應收賬款	<u>508,676</u>	<u>321,722</u>
	<u>2,761,192</u>	<u>2,480,912</u>

包含在上述結餘之金融資產為近期並無拖欠還款或逾期紀錄之按金及其他應收賬款。於2020年及2019年3月31日，經評估的預期信貸虧損為極小。

13. 現金及銀行存款

	2020 港元	2019 港元
現金及銀行存款	35,907,225	8,421,864
定期存款	<u>60,000</u>	<u>17,059,985</u>
	<u>35,967,225</u>	<u>25,481,849</u>

銀行存款根據每日銀行存款利率按浮動利率賺取利息。根據醫院的即時現金需求，短期定期存款之存款期為一天至六個月不等，並按相應之定期存款利率賺取利息。銀行存款和定期存款存於信譽良好而近期並無不履約紀錄之銀行。

14. 應付賬款、其他應付賬款及應計費用

應付賬款和其他應付賬款為不計息，平均信貸期為30天。

NOTES TO FINANCIAL STATEMENTS

31 March 2020

12. PREPAYMENTS, DEPOSITS AND OTHER RECEIVABLES

	2020 HK\$	2019 HK\$
Prepayments	2,252,516	2,159,190
Deposits and other receivables	<u>508,676</u>	<u>321,722</u>
	<u>2,761,192</u>	<u>2,480,912</u>

The financial assets included in the above balances relate to deposits and other receivables for which there was no recent history of default and past due amounts. As at 31 March 2020 and 2019, the expected credit losses were assessed to be minimal.

13. CASH AND BANK BALANCES

	2020 HK\$	2019 HK\$
Cash on hand and at banks	35,907,225	8,421,864
Time deposits	<u>60,000</u>	<u>17,059,985</u>
	<u>35,967,225</u>	<u>25,481,849</u>

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

14. ACCOUNTS PAYABLE, OTHER PAYABLES AND ACCRUALS

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

財務報表附註

2020年3月31日

15. 合約負債

	2020年 3月31日 港元	2019年 3月31日 港元	2018年 4月1日 港元
<i>來自客戶之短期預收款項</i>			
提供牙科協助服務	504,242	540,288	627,519
提供訓練課程	797,413	858,775	1,035,713
	<u>1,301,655</u>	<u>1,399,063</u>	<u>1,663,232</u>

合約負債包括就提供牙科協助服務和訓練課程收取之短期預收款項。2020年及2019年合約負債減少主要由於年末從客戶收取與提供牙科協助服務和訓練課程有關的短期預收款項減少所致。

16. 現金流量表附註

*主要非現金交易*

年內，醫院在物業、機器及設備的非現金增加，而來自政府的非現金資本補助金分別為600,000港元（2019年：16,609,458港元）和600,000港元（2019年：16,609,458港元）。

17. 關聯方交易

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

	2020 港元	2019 港元
來自政府的經常資助金	207,240,000	199,198,000
來自政府的非經常資助金	22,811,185	17,075,838
從機電工程營運基金購置的物業、機器及設備項目	9,539,229	10,268,600
機電工程營運基金收取的機電維修及其他服務費用開支	<u>12,214,871</u>	<u>9,481,726</u>

NOTES TO FINANCIAL STATEMENTS

31 March 2020

15. CONTRACT LIABILITIES

	31 March 2020 HK\$	31 March 2019 HK\$	1 April 2018 HK\$
<i>Short-term advances received from customers</i>			
Provision of dental assistance services	504,242	540,288	627,519
Provision of training courses	<u>797,413</u>	<u>858,775</u>	<u>1,035,713</u>
	<u>1,301,655</u>	<u>1,399,063</u>	<u>1,663,232</u>

Contract liabilities include short-term advances received to provide dental assistance services and training courses. The decrease in contract liabilities in 2020 and 2019 was mainly due to the decrease in short-term advances received from customers in relation to the provisions of dental assistance services and training courses at the end of the year.

16. NOTE TO THE STATEMENT OF CASH FLOWS

*Major non-cash transactions*

During the year, the Hospital had non-cash additions to property, plant and equipment and non-cash capital subvention from the Government of HK\$600,000 (2019: HK\$16,609,458) and HK\$600,000 (2019: HK\$16,609,458), respectively.

17. RELATED PARTY TRANSACTIONS

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

	2020 HK\$	2019 HK\$
Recurrent subvention from the Government	207,240,000	199,198,000
Capital subvention from the Government	22,811,185	17,075,838
Purchases of items of property, plant and equipment from Electrical and Mechanical Services Trading Fund	9,539,229	10,268,600
Electrical and mechanical maintenance and other services fee expenses charged by Electrical and Mechanical Services Trading Fund	<u>12,214,871</u>	<u>9,481,726</u>

## 財務報表附註

2020年3月31日

### 17. 關聯方交易(續)

(b) 醫院使用的土地及樓宇均屬政府產業。於年內，本醫院並無就使用該土地及樓宇向政府支付任何租金(2019年：無)。

(c) 醫院主要管理人員的報酬

	2020 港元	2019 港元
短期員工福利	1,887,000	2,431,352
離職後福利	18,000	21,000
支付給主要管理人員的總報酬	<u>1,905,000</u>	<u>2,452,352</u>

### 18. 按類別分類之金融工具

於報告期末，醫院的金融資產包括應收賬款，包含在預付款項、按金及其他應收賬款的金融資產，以及現金及銀行存款，分類為按攤銷成本列賬的金融資產。於2020年3月31日，包含在預付款項、按金及其他應收賬款中的金融資產的賬面值為508,676港元(2019年：321,722港元)。其他金融資產的賬面值顯示在財務狀況表上。

於報告期末，醫院的金融負債包括包含在應付賬款、其他應付賬款及應計費用中的金融負債，分類為按攤銷成本列賬的金融負債。於2020年3月31日，包含在應付賬款、其他應付賬款及應計費用中的金融負債的賬面值為12,174,486港元(2019年：14,789,155港元)。

### 19. 金融工具的公允值

在報告期末，醫院之金融資產和金融負債的賬面值與其公允值相若。

### 20. 財務風險管理目標和政策

醫院的主要金融工具包括現金及銀行存款。該等金融工具的主要用途旨在為醫院的運營提供資金。醫院有若干其他直接自其運營產生的金融資產和負債，例如應收賬款，包含在預付款項、按金及其他應收賬款的金融資產，以及包含在應付賬款、其他應付賬款及應計費用中的金融負債。

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

## NOTES TO FINANCIAL STATEMENTS

31 March 2020

### 17. RELATED PARTY TRANSACTIONS (continued)

(b) The land and buildings used by the Hospital is owned by the Government. During the year, the Hospital did not pay any rent to the Government for the use of land and buildings (2019: Nil).

(c) Compensation of key management personnel of the Hospital

	2020 HK\$	2019 HK\$
Short-term employee benefits	1,887,000	2,431,352
Post-employment benefits	18,000	21,000
Total compensation paid to key management personnel	<u>1,905,000</u>	<u>2,452,352</u>

### 18. FINANCIAL INSTRUMENTS BY CATEGORY

The financial assets of the Hospital, which comprise accounts receivable, financial assets included in prepayments, deposits and other receivables, and cash and bank balances, are categorised as financial assets at amortised cost as at the end of the reporting period. The carrying amounts of the financial assets included in prepayments, deposits and other receivables as at 31 March 2020 amounted to HK\$508,676 (2019: HK\$321,722). The respective carrying amounts of the other financial assets are shown on the face of the statement of financial position.

The financial liabilities of the Hospital, which comprise financial liabilities included in accounts payable, other payables and accruals, are categorised as financial liabilities at amortised cost as at the end of the reporting period. The carrying amounts of the financial liabilities included in accounts payable, other payables and accruals as at 31 March 2020 amounted to HK\$12,174,486 (2019: HK\$14,789,155).

### 19. FAIR VALUES OF FINANCIAL INSTRUMENTS

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

### 20. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

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

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

財務報表附註

2020年3月31日

20. 財務風險管理目標和政策 (續)

*信貸風險*

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

*最高風險及年末分階段分類*

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

於2020年3月31日

	12個月預期 信貸虧損		全期預期信貸虧損		合計 港元
	第1階段 港元	第2階段 港元	第3階段 港元	簡化法 港元	
	應收賬款*	-	-	-	
包含在預付款項、按金及 其他應收賬款中的金融資產					
- 正常**	508,676	-	-	-	508,676
現金及銀行存款					
- 尚未逾期	35,967,225	-	-	-	35,967,225
	<u>36,475,901</u>	<u>-</u>	<u>-</u>	<u>12,618</u>	<u>36,488,519</u>

於2019年3月31日

	12個月預期 信貸虧損		全期預期信貸虧損		合計 港元
	第1階段 港元	第2階段 港元	第3階段 港元	簡化法 港元	
	應收賬款*	-	-	-	
包含在預付款項、按金及 其他應收賬款中的金融資產					
- 正常**	321,722	-	-	-	321,722
現金及銀行存款					
- 尚未逾期	25,481,849	-	-	-	25,481,849
	<u>25,803,571</u>	<u>-</u>	<u>-</u>	<u>6,061</u>	<u>25,809,632</u>

## NOTES TO FINANCIAL STATEMENTS

31 March 2020

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

#### *Credit risk*

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

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

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

As at 31 March 2020

	12-month	Lifetime ECLs			Total
	ECLs	Stage 2	Stage 3	Simplified	
	Stage 1	Stage 2	Stage 3	approach	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
Accounts receivable*	-	-	-	12,618	12,618
Financial assets included in prepayments, deposits and other receivables					
- Normal**	508,676	-	-	-	508,676
Cash and bank balances					
- Not yet past due	<u>35,967,225</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,967,225</u>
	<u>36,475,901</u>	<u>-</u>	<u>-</u>	<u>12,618</u>	<u>36,488,519</u>

As at 31 March 2019

	12-month	Lifetime ECLs			Total
	ECLs	Stage 2	Stage 3	Simplified	
	Stage 1	Stage 2	Stage 3	approach	Total
	HK\$	HK\$	HK\$	HK\$	HK\$
Accounts receivable*	-	-	-	6,061	6,061
Financial assets included in prepayments, deposits and other receivables					
- Normal**	321,722	-	-	-	321,722
Cash and bank balances					
- Not yet past due	<u>25,481,849</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,481,849</u>
	<u>25,803,571</u>	<u>-</u>	<u>-</u>	<u>6,061</u>	<u>25,809,632</u>

## 財務報表附註

2020年3月31日

### 20. 財務風險管理目標和政策 (續)

#### 信貸風險(續)

##### 最高風險及年末分階段分類(續)

- \* 醫院應用簡化方法評估應收賬款的減值，以撥備矩陣為基礎的資料披露於財務報表附註 11。
- \*\* 倘包含在預付款項、按金及其他應收賬款中的金融資產並無逾期且並無資訊顯示該等金融資產之信貸風險自初次確認後大幅增加，則該等金融資產之信貸質量被視為「正常」。否則，該等金融資產之信貸質量被視為「不確定」。

#### 流動資金風險

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

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

於報告期末，醫院根據已訂約但未貼現款項計算之金融負債的到期情況為少於一年。

#### 資本管理

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

管理局定期審查和管理其資本結構，並根據經濟狀況的變化和相關資產的風險特徵對其進行調整。為了維持資本結構，醫院通過政府補貼獲得資金。截至 2020 年 3 月 31 日和 2019 年 3 月 31 日止年度，資本管理的目標、政策或程序並無變動。

醫院的資本包括儲備的所有組成部分。

### 21. 比較金額

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

## NOTES TO FINANCIAL STATEMENTS

31 March 2020

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

#### *Credit risk (continued)*

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

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

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

#### *Liquidity risk*

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

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

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

#### *Capital management*

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

The Board of Governors regularly reviews and manages its capital structure and makes adjustments to it in light of changes in economic conditions and the risk characteristics of the underlying assets. To maintain the capital structure, the Hospital obtains funding through government subvention. No changes were made in the objectives, policies or processes for managing capital during the years ended 31 March 2020 and 31 March 2019.

Capital of the Hospital comprises all components of reserves.

### 21. COMPARATIVE AMOUNTS

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

財務報表附註

2020年3月31日

**22. 財務報表之批准**

本財務報表於2020年12月獲管理局批准及授權發佈。

NOTES TO FINANCIAL STATEMENTS

31 March 2020

22. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Governors in December 2020.

(僅提供資料作管理用途)

菲臘牙科醫院

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

截至 2020 年 3 月 31 日止年度

根據香港特別行政區政府(「政府」)與菲臘牙科醫院之間簽訂的《行政安排備忘錄》，資助金儲備不得在任何時候超過該財政年度的年度經常資助金的 15%。超出此限制的金額應在該財政年度退還給政府，或從下一年的政府資助金中扣除。

按管理需要，資助金儲備作如下對帳：

	2020 港元	2019 港元
於年初	10,376,122	1,052,954
年度結算款項	-	( 1,052,954)
年度全面收益總額	10,709,696	10,006,726
既定福利計劃資產之減少/(增加)	1,126,426	( 23,789)
存貨之(增加)/減少	( 58,391)	55,779
累算年假之增加/(減少)	368,115	( 330,867)
累算員工約滿酬金之增加	599,974	668,273
於年終	<u>23,121,942</u>	<u>10,376,122</u>
分析如下：		
資助金儲備	<u>23,121,942</u>	<u>10,376,122</u>

(For management information purpose only)

THE PRINCE PHILIP DENTAL HOSPITAL

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

YEAR ENDED 31 MARCH 2020

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

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

	2020 HK\$	2019 HK\$
At beginning of year	10,376,122	1,052,954
Amount settled during the year	-	( 1,052,954)
Total comprehensive income for the year	10,709,696	10,006,726
Decrease/(increase) in retirement benefit assets	1,126,426	( 23,789)
(Increase)/decrease in inventories	( 58,391)	55,779
Increase/(decrease) in accrued annual leave	368,115	( 330,867)
Increase in accrued gratuities	<u>599,974</u>	<u>668,273</u>
At end of year	<u>23,121,942</u>	<u>10,376,122</u>
Analysed into:		
Reserve from subvention	<u>23,121,942</u>	<u>10,376,122</u>