



菲臘牙科醫院

The Prince Philip Dental Hospital

管理局年報

**ANNUAL**

**REPORT**

THE BOARD OF GOVERNORS

**2024 - 25**



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## 本院願景及使命

### 願景

致力成為全球卓越之牙科教育、研究及口腔健康護理中心。

### 使命

- (1) 透過積極應用創新科技，支援香港大學牙醫學院培訓優秀和具備專業能力的牙醫及口腔健康護理專業人員；
- (2) 支援高質素研究，並為香港提供一流的持續專業發展設施；
- (3) 透過增強香港市民對口腔健康的認知，支援政府提升市民對口腔健康的護理及健康；
- (4) 建立健康及以人為本的工作環境，培育員工的個人成長及團隊精神，從而發揮他們的最大潛能；及
- (5) 與公私營機構緊靠合作，造福社會；並與本地及海外夥伴攜手推動研究發展及學術交流。



## Vision and Mission

### Vision

To be a global centre of excellence for dental education, research and oral healthcare.

### Mission

- (1) To support the Faculty of Dentistry of The University of Hong Kong by embracing Innovation and Technology in training competent and well-qualified dentists and other oral healthcare professionals.
- (2) To support high-quality research and provide first-rate facilities for continuing professional development in Hong Kong.
- (3) To support the Government in advancing oral healthcare and well-being of the people in Hong Kong by raising the awareness of oral healthcare.
- (4) To create a healthy and people-oriented workplace that nurtures personal growth and teamwork among the staff; thus maximizing their potentials.
- (5) To work in close collaboration with the public and private sectors for the benefit of the community, and the national and international partners for research and academic exchange.



# 菲臘牙科醫院

## The Prince Philip Dental Hospital

2024年4月1日至2025年3月31日  
管理局之活動報告

### 簡介

1. 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」)。本院提供設施以支援香港大學牙醫學院 (下稱「學院」) 培訓牙醫及本院培訓的牙科護理專業人員及牙科輔助人員。
2. 本院的管治架構包括「管理局」，「編制及財務委員會」及「策劃委員會」，為本院提供策略指導，指引及負責執行性的事宜。

### 管治架構

菲臘牙科醫院管理局 (下稱「管理局」)

3. 管理局由王桂堦先生, SBS, JP 擔任主席, 共有 15 名成員。管理局的成員名單詳見附頁甲。
4. 管理局一般每三個月舉行一次會議，並會於會議之間以書面傳閱方式處理必須的事項。於2024-25年度期間，管理局共召開了四次會議，並就一系列主要事項向本院作出指導，包括修訂本院的願景及使命，反映管理局的期望；批准修訂編制及財務委員會的職權範圍，授權本院院長就薪酬頂薪點不高於薪酬表第30點的員工的聘用、晉升、解僱及紀律處分作出決定；批准將薪酬的頂薪點低於薪酬表第27點的員工試用期由三個月延長至六個月；批准根據2023年度資源分配工作所獲額外資源增設的各職位；以及確認本院口腔診斷室的檢討進度報告。此外，管理局亦備悉2024-25年度修訂預算及2025-26年度預算草案。



## REPORT ON THE ACTIVITIES BY THE BOARD OF GOVERNORS for the Year of 1 April 2024 to 31 March 2025

### Introduction

1. 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 care professionals and dental ancillary personnel for courses run by the Hospital.
2. The Hospital has set up an effective governance structure under the lead of the Board. Its functional committees set up under the Board are for the implementation of and guidance for the operational matters of the Hospital.

### GOVERNANCE STRUCTURE

#### Board of Governors (“the Board”)

3. The Board was under the chairmanship of Mr Huen WONG, SBS, JP and comprises 15 members. The membership of the Board is at **Appendix A**.
4. In general, the Board meets formally every three months and handles essential matters via circulation between these meetings. In 2024-25, the Board held four meetings and considered an array of matters including revising the Hospital’s Vision and Mission to reflect the aspiration of the Board; approving the Terms of Reference (“TOR”) of the Establishment and Finance Committee (“EFC”) to delegate approving authority for the appointments, promotions and terminations and disciplinary actions to the Hospital employees with a maximum pay equivalent up to Master Pay Scale (“MPS”) Point 30 to Director; approving the revisions to the probation period of Hospital employees with a maximum pay below MPS Point 27 from three months to six months; approving the creation of posts with funding secured in 2023 Resource Allocation Exercise (“RAE”), and endorsing the Review Report of the operation of the Oral Diagnosis Clinic (“ODC”). The Board also took note of the Revised Estimates for 2024-25 and Draft Estimates for 2025-26.



### Back from left to right (後排由左至右):

Dr. Ernest FOO (傅大全牙科醫生),  
 Dr. Jason CHAN (陳繼宇博士), MH, JP  
 Mrs. Gloria NG (吳王依雯女士), SBS, JP  
 Dr. Victoria WONG (黃穎兒醫生),  
 Ms. Elaine MAK (麥子濶女士), JP  
 Dr. Kitty HSE (許美賢牙科醫生), JP  
 Ms. Jerry JI (季桑女士),  
 Mrs. Frances YIM (嚴謝嘉莉女士),  
 Ms. Bessie LIANG (梁秀雯女士),  
 Ms. Deanie YIP (葉潔榆女士)

### Front from left to right (前排由左至右):

Professor Sophia CHAN (陳肇始教授), GBS, JP  
 Professor JIN Lijian (金力堅教授),  
 Mr. Huen WONG (Chairman) (王桂壩主席), SBS, JP  
 Professor Cynthia YIU (姚嘉榕教授),  
 Dr. Kenny LAU (劉建均牙科醫生)



## 編制及財務委員會

5. 管理局轄下設編制及財務委員會，賦予職能包括批准院方員工的任命、晉升和終止僱用，並監督財務和人力資源的有效運用，及批准醫院透過招標程序進行採購物品及服務及處理其他行政相關的事宜。
6. 編制及財務委員會在 2024-25 年度共召開了四次會議，並於會議之間以書面傳閱方式處理其他必須事項。委員會於該年度審議的財務、人力資源和行政事宜包括因應「牙科實習計劃」的推行而聘任兩名全職醫院牙科醫生；確認私家病人診療季度報告及資本項目季度進度報告；以及審批本院保安服務的投標。此外，委員會亦批准推行牙科手術助理員文憑資助計劃及重啟牙科手術助理基礎課程以供在職牙科診所助理參加。
7. 編制及財務委員會的主席由劉建均牙科醫生擔任，委員會的成員名單載於附頁乙。

## 策劃委員會

8. 策劃委員會負責的事務包括制定各學科的主要臨床和教學活動，及商議醫院各單位、部門和診室在年度規劃工作中所提交的資助申請。策劃委員會於2024年8月6日舉行了一次會議商議2024年度資源分配工作接獲的資助申請。
9. 策劃委員會由本院院長姚嘉榕教授擔任主席，其成員名單載於附頁丙。

## 口腔診斷診室運作及空間運用工作小組 (下稱「工作小組」。)

10. 工作小組是管理局在 2023 年 12 月 12 日會議上督導下成立，其職能包括為口腔診斷診室制定運作建議，並研究如何充分利用院方的空間，以配合香港大學牙科學士本科生、牙科護理專業人員及牙科輔助人員的培訓課程及其他空間的需求。
11. 工作小組於 2024 年 4 月 18 日舉行會議，審議了將提交管理局2024年6月份會議的口腔診斷診室草擬檢討進度運作報告。工作小組亦討論了將提交管理局的空間運用的草擬檢討報告。
12. 工作小組由本院院長姚嘉榕教授擔任主席。工作小組的成員名單詳見附頁丁。

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

5. The EFC is established under the Board and it is to approve the appointment, promotion and termination of Hospital’s staff in accordance with the delegated authority and monitor the effective use of financial and manpower resources, and approve procurement of goods and services through tendering procedures and handle other administration-related matters.
6. The EFC held four meetings in 2024-25 and handled essential matters via circulation between these meetings. The financial, human resources and administrative matters considered by the Committee during the period including appointment of two full time Hospital Dental Officers for the implementation of the Dental Internship Programme (“DIP”), endorsement of Quarterly Reports on Private Patient Treatment, Quarterly Progress Reports on Capital Projects and approval for the tender for Security Services of the Hospital. EFC had approved the implementation of the pilot scheme for Sponsorship of the students of the Diploma in Dental Surgery Assisting (“DSA”) Course and the re-launch of the DSA Foundation short Course for the dental surgery assistants in the private sector.
7. The EFC was under the chairmanship of Dr Kenny LAU and the membership of the EFC is at **Appendix B**.

## Planning Group

8. The Planning Group is responsible for a range of matters including setting out the key clinical and teaching activities to be conducted by the various disciplines and considering the funding requests in the annual planning exercise submitted by the Divisions, Sections and Clinics of the Hospital. The Planning Group held a meeting on 6 August 2024 to consider the funding requests for 2024 RAE.
9. The Planning Group was under the chairmanship of Professor Cynthia YIU, Director of the Hospital. The membership of the Planning Group is at **Appendix C**.

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

10. Under the Board’s directive at its meeting on 12 December 2023, the WG was set up to draw up operational proposals for the ODC and look into ways for space utilization of the Hospital to meet the training capacity for both students of Bachelor of Dental Surgery (“BDS”) and the dental care professionals and ancillary personnel training courses and other space requirements.
11. The WG held its meeting on 18 April 2024 and considered the draft review report on the operation of the ODC to be submitted to the Board in June 2024. On space utilization, the WG deliberated the draft review report of space utilization for submission to the Board.
12. The WG was under the chairmanship of Professor Cynthia YIU, Director of the Hospital. The membership of the WG is at **Appendix D**.

## 在本院進行的培訓活動

### (I) 由學院舉辦之課程

13. 73 名畢業生於 2024 年 11 月成功獲取了牙醫學士學位。在報告年度中有 34 名研究生獲頒下列學位：

學位*	人數
哲學碩士研究學位	3
哲學博士研究學位	31

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

14. 在 2025 年 3 月 31 日，牙醫本科學生有 501 人，其學生人數分佈為：

年級	人數
一年級	92
二年級	87
三年級	91
四年級	78
五年級	78
六年級	75

此外，還有 187 位研究生攻讀下列學位課程：

課程	人數
哲學碩士研究學位	12
哲學博士研究學位	175

## Training Activities in the Hospital

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

13. In November 2024, BDS degrees were conferred on 73 graduates who had successfully completed their course of study. Meanwhile, 34 postgraduate students obtained their second degrees as follows:

Degree *	Student Number
Master of Philosophy	3
Doctor of Philosophy	31

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

14. As at 31 March 2025, 501 undergraduates were under training for Bachelor Degree of Dental Surgery and the student distribution was:

Year	Student Number
First Year	92
Second Year	87
Third Year	91
Fourth Year	78
Fifth Year	78
Sixth Year	75

In addition, 187 postgraduate students were studying the following degree courses:

Degree	Student Number
Master of Philosophy	12
Doctor of Philosophy	175

15. 過去三屆財政年度 2022-23 至 2024-25 牙科醫院的學生人數如下:

學生	2022-23	2023-24	2024-25
牙醫學院本科生	466	486	501
牙醫學院研究生*	119	160	187

\* 不包括學院轄下牙醫專科診所面授碩士課程畢業生。該等課程自 2020 年 10 月起已停止於本院進行授課。

16. 過去三屆財政年度 2022-23 至 2024-25 牙科醫院的畢業人數如下:

學生	2022-23	2023-24	2024-25
牙醫學院本科生	75	69	73
牙醫學院研究生*	19	25	34

\* 不包括學院轄下牙醫專科診所面授碩士課程畢業生。該等課程自 2020 年 10 月起已停止於本院進行授課。

15. Number of Students of the Faculty during the past three financial years 2022-2023 to 2024-2025 as follows:

Students	2022-23	2023-24	2024-25
Undergraduates of Faculty of Dentistry	466	486	501
Postgraduates of Faculty of Dentistry*	119	160	187
* Excluding graduates of the taught postgraduate programmes organised by the Faculty's Institute for Advanced Dentistry - Multi-Specialty Clinic which ceased to be conducted in PPDH from October 2020.			

16. Number of Students graduated during the past three financial years 2022-23 to 2024-25 as follows:

Students	2022-23	2023-24	2024-25
Undergraduates of Faculty of Dentistry	75	69	73
Postgraduates of Faculty of Dentistry*	19	25	34
* Excluding graduates of the taught postgraduate programmes organised by the Faculty's Institute for Advanced Dentistry - Multi-Specialty Clinic which ceased to be conducted in PPDH from October 2020.			

## (II) 本院舉辦的課程

### (a) 牙科手術助理員文憑

17. 本院自1982年起開辦牙科手術助理員（一年全日制或兩年日間兼讀制）課程，該課程於2015-16學年起正式改名為「牙科手術助理員文憑」。本課程獲香港學術及職業資歷評審局（HKCAAVQ）評為資歷級別第三級，旨在培訓學生成為牙科醫療團隊的重要成員，使其能有效協助牙醫進行病人護理工作。在2024年12月舉行的畢業典禮上，共有30名全日制學生獲頒授文憑。
18. 課程設計兼顧理論知識與臨床實務，透過系統化培訓使學生掌握病人護理規範、感染控制措施及口腔健康教育等核心技能。截至2025年3月31日，共有35名全日制學生修讀此課程，反映學生對投身此專業的期望持續增長。

### (b) 重啟牙科手術助理員基礎課程

19. 本院將重啟於2022年曾舉辦的「牙科手術助理員基礎課程」，進一步加強牙科輔助人員的培訓。課程時數合共33小時，包括11節日間及晚間課堂。招生對象為現職私營牙科診所的牙科手術助理員及有志投身牙科手術助理行業人士。本院將於2025年5月底開辦該課程，目標招收40名學生，並預期課程招生會取得良好反應。

### (c) 新措施 - 牙科手術助理員文憑資助計劃

20. 為吸引更多人士報讀牙科手術助理員文憑課程，本院將於2025-26學年試行推出「牙科手術助理文憑資助計劃」。於2025-26學年獲錄取修讀此文憑課程之學生將符合資格申請該計劃，通過遴選參加計劃，有關學生在完成課程後，於本院或其他認可機構服務滿一年可獲全額學費資助。



2023-24年度  
牙科手術助理員文憑課程  
畢業生

## (II) Courses Conducted by the Hospital

### (a) Diploma in Dental Surgery Assisting

17. The one-year full-time or two-year part-time day release course in Dental Surgery Assisting has been conducted since 1982 and the course title has been changed to 'Diploma in Dental Surgery Assisting' (DSA) commencing academic year 2015-16. The course is accredited at Level 3 under the Qualification Framework by the Hong Kong Council of Accreditation of Academic and Vocational Qualifications (HKCAAVQ). The course trains students to become integral members of the dental healthcare team, equipping them to assist dentists effectively in patient care. The course celebrated the graduation of 30 full-time students at the graduation ceremony in December 2024.
18. The curriculum is designed to provide a comprehensive blend of theoretical knowledge and practical clinical experience. Students engage in well-structured training that covers essential topics including patient care protocols, infection control measures, and dental health education. As at 31 March 2025, 35 full-time students are studying the course, reflecting a growing interest in the profession.

### (b) Re-launch of Dental Surgery Assisting Foundation Course

19. The Hospital will further enhance the chairside training by re-launching the Foundation Course in Dental Surgery Assisting which was last conducted in 2022. This will be a 33-hour course comprising 11 lessons on a mix of daytime and evening classes. The target participants are serving Dental Surgery Assistants in the private dental clinics and persons who are interested in joining the field of dental surgery assisting. The course will roll out in end of May 2025 and target to enrol 40 students. The Hospital is optimistic that it will receive good enrolment response.

### (c) New Initiative - Sponsorship Scheme in Diploma in Dental Surgery Assisting

20. In order to attract more interested person to enrol in the DSA course, the Hospital will launch the Sponsorship Scheme in Diploma in Dental Surgery Assisting on a pilot basis in academic year 2025-26. Students admitted to the DSA course in academic year 2025-26 are eligible to apply and go through a selection and be enrolled to the scheme. They will receive full sponsorship of their tuition fees subject to completion of the course and completion of one-year service in the Hospital or other Hospital's recognized institutions.

#### (d) 牙科工藝高等文憑

21. 本院自1993年起開辦兩年全日制牙科工藝課程，並於2015-16學年起將課程更名為「牙科工藝高等文憑」。本課程獲香港學術及職業資歷評審局（HKCAAVQ）評為資歷級別第四級，旨在培訓學生製作各種活動及固定的牙齒器具，確保牙具能切合病人需要。在2024年12月舉行的畢業典禮上，共有18名學生獲頒授文憑。截至2025年3月31日，分別有15名及11名學生正修讀第一年及第二年課程。

#### (e) 牙科衛生護理高級文憑

22. 本院與香港大學專業進修學院（HKU SPACE）合作，自2002年9月起開辦兩年全日制「牙科衛生護理高級文憑課程」。本課程獲資歷架構認可為第四級，為學生提供全面培訓，涵蓋口腔健康評估、常見口腔疾病管理及預防措施，確保畢業生能充分應對行業發展需求。在2024年12月舉行的畢業禮，共有32名畢業生獲頒發高級文憑。在2025年3月31日，分別有56名及34名學生修讀第一及第二學年課程。

#### 課程最新發展

23. 隨著《牙醫註冊（修訂）條例》的生效，牙科衛生員獲確立為牙科護理專業人員，並將引入法定註冊制度，以確立其專業地位。此外，為應付牙科護理行業預期的牙科衛生員人力需求的缺口，本院2025-26學年牙科衛生員培訓學額上限將由60個增加至70個。



2023-24年度  
牙科衛生護理高級文憑  
畢業生

## (d) Advanced Diploma in Dental Technology

21. The Hospital offers a comprehensive two-year full-time course in Dental Technology since 1993 and the course title has been changed to 'Advanced Diploma in Dental Technology' commencing academic year 2015-16. The course is accredited at Level 4 under the Qualification Framework by HKCAAVQ. The course equips students in the production of both removable and fixed dental appliances and that each appliance is tailored to meet patients' needs. At the graduation ceremony in December 2024, the course celebrated the graduation of 18 students. As at 31 March 2025, there were 15 and 11 Student Dental Technicians pursuing the first and second year of study respectively.



Graduates of  
Advanced Diploma in  
Dental Technology 2023-24

## (e) Higher Diploma in Dental Hygiene

22. In collaboration with The University of Hong Kong School of Professional and Continuing Education (HKU SPACE), the Hospital has been offering a two-year full-time Higher Diploma in Dental Hygiene Course since September 2002. This course is accredited at Level 4 under the Qualifications Framework and is meticulously designed to equip students with comprehensive training in oral health assessment and the management and preventing measures of common oral diseases, ensuring that graduates are well-prepared to address the evolving requirements in the field. The course celebrated the graduation of 32 students at the graduation ceremony in December 2024. As at 31 March 2025, there were 56 and 34 students pursuing their first and second year of study respectively.

### Latest Developments of the Course

23. Following the commencement of the amended Dentists Registration Ordinance, the Dental Hygienists are now titled as dental care professionals. A statutory registration system will be introduced to establish their professional status. Furthermore, the annual intake of student Dental Hygienists of the Hospital will be increased from the ceiling of 60 to 70 in academic year 2025-26 in order to bridge the anticipated manpower gap of Dental Hygienist in the dental field.

## (f) 牙科治療高等文憑課程

24. 本院與香港大學專業進修學院（HKU SPACE）及衛生署持續合作，開辦一年全日制「牙科治療高等文憑課程」。本課程獲資歷架構認可為第四級，旨在培育牙科衛生員成為牙科治療師。於2024年12月舉行的畢業典禮上，共有16名學生獲頒授高等文憑。截至2025年3月31日，有20名學生正修讀此課程。
25. 隨著《牙醫註冊（修訂）條例》的生效，牙科治療師獲確立為牙科護理專業人員，並將引入法定註冊制度，以確立其專業地位。

## 2024年度畢業典禮及畢業生職業發展

26. 於2024年12月18日，本院為2023-24學年四個課程的96名畢業生舉行畢業典禮，當日有逾150名家屬及親友參與典禮。典禮獲本院管理局及職員全力支持，畢業生均以他們的成就為榮，與導師、家人及朋友共享歡欣時刻。
27. 根據就96名畢業生進行之畢業去向調查，超過80%受訪的畢業生已就業或繼續升學，反映畢業生職業發展前景良好，並為牙科護理專業提供持續人力支援。



2024年畢業典禮於12月18日圓滿舉行

## (f) Advanced Diploma in Dental Therapy

24. The Hospital has been collaborating with HKU SPACE and the Department of Health in offering a one-year full-time Advanced Diploma Course in Dental Therapy. This course is accredited at Level 4 under the Qualifications Framework. This course aims to prepare aspiring Dental Hygienists for careers as Dental Therapists. The course celebrated the graduation of 16 students at the graduation ceremony in December 2024. As at 31 March 2025, there were 20 students pursuing their studies.
25. Following the commencement of the amended Dentists Registration Ordinance, the Dental Therapists are now titled as dental care professionals. A statutory registration system will be introduced to establish their professional status.



Graduates of Advanced Diploma in Dental Therapy 2023-24

## 2024 Graduation Ceremony and the Career Development of Graduates

26. The Graduation Ceremony of the four courses ran by the Hospital took place on 18 December 2024, happily celebrating the achievements of 96 graduates of 2023-24 with the participation of over 150 family members, relatives and friends. The graduation ceremony was a great event fully supported by the Board and staff members of the Hospital. The graduates took pride in their achievements, sharing happy moments with their tutors and instructors, family and friends.
27. According to the Graduation Destination Survey conducted on the 96 graduates, over 80% of respondents were either employed or pursuing further studies, indicating a strong career progression among the graduates and are supporting the dental care workforce.

## 加強課程推廣

28. 本院持續致力推廣四個課程，以提高中學文憑考試（DSE）畢業生及公眾對課程之認識。本院首次參與2025年1月16日至19日由香港貿易發展局主辦的「教育及職業博覽」，本院展位吸引逾1,200名訪客參觀及查詢課程資訊。此外，本院於2024年6月參加《明報》JUMP教育及職業博覽，以及同年11月參加一所中學舉辦的職業博覽會，有效推廣本院舉辦的課程及招收病人服務，吸引潛在學生及教學病人。
29. 於報告年度內，本院社交媒體關注度顯著提升。Facebook平台觸及人數達65,000次，增幅顯著，追蹤者數量增長21.8%，互動率大幅上升437.9%。
30. Instagram平台觸及人數為29,000次，互動率增長100%，瀏覽量上升107.6%。此等數據反映本院推廣策略成效卓著，公眾對本院關注度持續攀升。



香港貿易發展局於2025年1月16日至19日舉辦「教育及職業博覽會」

## Enhanced efforts to promote the Courses run by the Hospital

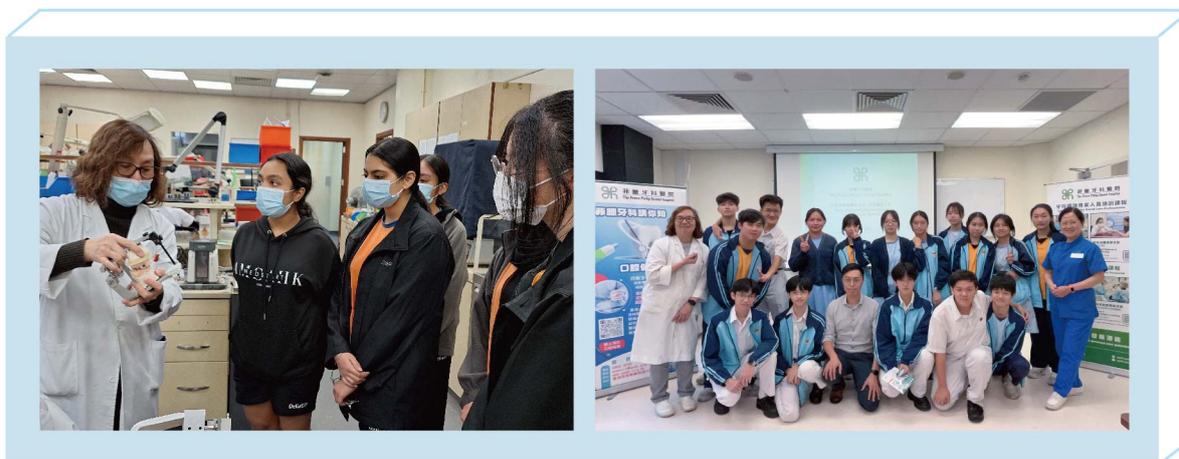
28. The Hospital has been putting more efforts and resources to promote the four courses and make them known among our target groups including the Diploma of Secondary Education (“DSE”) graduates and general members of the public. A key highlight of our enhanced efforts was our first time participation in the 2025 Hong Kong Trade Development Council (“HKTDC”) Education & Careers Expo held from 16 to 19 January 2025. Over 1,200 visitors attended the Hospital’s booth, giving positive feedback and making enquiries of our courses. Additional outreach at the Ming Pao JUMP Education & Career Expo in June 2024 and a secondary school Career Fair in November 2024 had helped to promote the Hospital’s courses and patient recruitment services, fostering connections with prospective students and also teaching patients.
29. During the reporting period, our social media presence saw significant growth. On Facebook, we achieved a reach of 65,000 people, marking a very impressive increase. Our follower count also rose by 21.8%, and engagement rate soared by 437.9%.
30. On Instagram, we recorded a reach of 29,000 people. Engagement rate on this platform increased by 100%, while browsing activity rose by 107.6%. These metrics demonstrate our effective outreach strategies and the growing interest in our content.

## 本院繼續參與商校合作計劃

31. 本院繼續參與教育局轄下之「商校合作計劃」，透過安排中學生親臨本院進行實地探訪，向學生介紹本院作為教學醫院之角色、培訓課程詳情，以及畢業後之職業發展路向。本院亦會按需要到訪學校舉行課程推廣活動。

2024-25財政年度學校參觀活動概要如下：

日期	活動性質	機構名稱
2024年10月15日	商校合作計劃	元朗公立中學
2024年11月26日	學校參觀	伊斯蘭脫維善紀念中學 - 職業博覽2024
2025年2月10日	商校合作計劃	順德聯誼總會翁祐中學
2025年2月13日	商校合作計劃	民生書院
2025年2月20日	學校參觀	明愛青少年及社區服務（非華語學生）
2025年2月21日	商校合作計劃	聖類斯中學
2025年2月26日	商校合作計劃	地利亞修女紀念學校（吉利徑）
總參與學生人數：		240名



商校合作計劃－中學到訪活動

## The Hospital's Continued Participation in the Business School Partnership Programme ("BSPP")

31. The Hospital continues to participate in the BSPP administered by the Education Bureau through which visits will be lined up with the secondary schools to the Hospital onsite and the students will be briefed of the role of PPDH as a teaching Hospital and the details of our Training Courses and the likely career path after graduation from these Courses and we will also visit their schools as requested.

The summary of school visits in Financial Year 2024-25 is as follows:

Date	Nature	Organisation Name
15 October 2024	BSPP	Yuen Long Public Secondary School
26 November 2024	Visit initiated by the Hospital	IKTMC Career Expo 2024 - Islamic Kasim Tuet Memorial College
10 February 2025	BSPP	STFA Yung Yau College
13 February 2025	BSPP	Munsang College
20 February 2025	Visit initiated by the Hospital	Caritas Youth and Community Service (Non-Chinese Speaking students)
21 February 2025	BSPP	St. Louis School
26 February 2025	BSPP	Delia Memorial School (Glee Path)
Total no. of students participated:		240

32. 過去三屆財政年度 2022-23 至 2024-25 醫院舉辦的四個學歷頒授課程的學生人數如下:

學生	2022-23	2023-24	2024-25
牙科手術助理學員			
- 一年全日制	37	30	35
- 兩年日間兼讀制*	-	-	-
牙科技術學員	33	32	26
牙科衛生學員	63	68	90
牙科治療學員	10	16	20

\* 申請報讀兩年日間兼讀制課程人數不足夠開辦課程。

33. 過去三屆財政年度 2022-23 至 2024-25 醫院舉辦的四個學歷頒授課程畢業的學生人數如下:

學生	2022-23	2023-24	2024-25
牙科手術助理學員			
- 一年全日制	19	26	30
- 兩年日間兼讀制*	-	-	-
牙科技術學員	9	15	18
牙科衛生學員	28	26	32
牙科治療學員	12	10	16

\* 申請報讀兩年日間兼讀制課程人數不足夠開辦課程。

32. Number of students for the four award learning courses during the past three financial years 2022-23 to 2024-25 as follows:

Students	2022-23	2023-24	2024-25
Student Dental Surgery Assistants			
- One-year Full-time	37	30	35
- Two-year Part-time*	-	-	-
Student Dental Technicians	33	32	26
Student Dental Hygienists	63	68	90
Student Dental Therapists	10	16	20

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

33. Number of students graduated from the four award learning courses during the past three financial years 2022-23 and 2024-25 as follows:

Students	2022-23	2023-24	2024-25
Student Dental Surgery Assistants			
- One-year Full-time	19	26	30
- Two-year Part-time*	-	-	-
Student Dental Technicians	9	15	18
Student Dental Hygienists	28	26	32
Student Dental Therapists	12	10	16

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

## 年度回顧

### 口腔診斷診室

34. 口腔診斷診室的成立目的是為配合香港大學牙醫學院本科生在其本科訓練課程中提供治療患有急性牙科問題的患者的教學需要，為牙醫學院本科學生提供處理不同的急性牙科問題的機會。同時，該診室亦肩負為牙醫學院及本院的訓練課程提供教學病人的任務。口腔診斷診室的先導計劃於2024年4月結束並於同年6月正式進入恆常化階段，為有需要到診人士的急性牙科問題提供治療。牙醫學院的本科五及六年級學生由開始階段的每週於口腔診斷診室實習兩至三節，隨後至2024年9月起，由六年級及三年級學生以兩人一組為單位在導師的指導下共同處理個案，每週上課五節。口腔診斷診室的服務提供者也包括本院的牙科醫生及培訓支援牙科醫生。口腔診斷診室的運作為香港大學牙醫學院本科生提供了接觸緊急、半緊急和非緊急的個案，並招收合適的求診者為教學病人。

### 外展活動以招募教學病人

35. 為進一步增加教學病人，院方積極採取多項措施，包括與衛生署合作，轉介其政府牙科街症診所的病人至本院。自2024年12月30日衛生署牙科街症網上登記系統啟用以來，本院的初步檢驗網上預約系統的連結已納入衛生署線上登記平台，讓查詢抽籤結果但未獲分配名額的公眾人士，可連接到本院的網上預約系統，令有需要人士可考慮到本院的口腔診斷診室接受緊急牙科服務。這項線上登記安排使透過衛生署招募的教學病人人數顯著增加。
36. 此外，本院積極尋求與政府和非政府組織作合作夥伴關係，以加強招募病人的力度。這包括在香港牙醫學會的支持下，於全港18區的地區康健站/地區康健中心舉辦口腔健康推廣外展活動。本院曾分別於2024年5月及12月到訪中西區地區康健站、2024年8月到訪南區地區康健中心及2025年2月到訪東區地區康健中心推廣口腔健康教育及招募教學病人的活動。本院計劃繼續與其他區的地區康健站/地區康健中心作推廣外展活動，維持推廣外展活動的動力。
37. 此外，本院與房屋委員會合作，於2025-26年度在六個不同的屋邨推行「耆樂護齒大運動」，向長者居民進行口腔健康教育及招募教學病人。此外並與醫院管理局港島西聯網瑪麗醫院家庭醫學及基層醫療部、仁濟醫院轄下的幼稚園聯網及秀清基金合作。



2025年2月到東區地區康健站的外展活動

## Some Milestones

### Operation of the Oral Diagnosis Clinic

34. To meet the clinical training needs of BDS students for including treatment of patients presenting with acute dental conditions as a component of the undergraduate curriculum, the Hospital established the ODC. The main objective of ODC is to provide opportunities for BDS students to treat patients presenting with acute dental conditions, at the same time, it will serve as a feeder system for recruiting patients for the teaching programmes of the Faculty and the Hospital. The ODC's one-year pilot scheme was concluded in April 2024. The provision of service at ODC for managing acute dental conditions has hence become regularized since June 2024. BDS VI and V students were on roster two to three sessions per week and subsequently BDS VI and III students worked in pair five sessions per week commencing September 2024, the Hospital Dental Officers ("HDO"), Training Support Dental Officers ("TSDO") are also providing support to ODC. The operation of ODC has enabled the opportunity for BDS students be exposed to emergency, semi-urgent and non-urgent cases and the feeding patients to the teaching patients pool as appropriate.

### Outreach Efforts to Boost Patient Recruitment

35. To further expand the patients' pool, the Hospital has taken forward various initiatives including collaboration with the Department of Health ("DH") for referrals of patients from Government Dental Clinics with general public sessions. Since the DH's online registration system for dental general public session ("ORDGP") came into operation on 30 December 2024, the link of the Hospital's Online Initial Examination Booking System has been included in the DH online registration platform. This allows members of the public who inquire about ballot results and are not allocated a quota to be directed to the Hospital for emergency dental service. Resulting from this online device, the number of patients recruited through DH has significantly increased.
36. In addition, the Hospital has proactively sought partnerships and collaborations with both government and non-government organizations on the patient recruitment front. This includes organizing oral health promotion outreach programmes with the support of the Hong Kong Dental Association ("HKDA") at District Health Centres / District Health Care Express across all 18 districts. The Hospital had visited Central & Western DHC Express in May and December 2024 respectively; Southern DHC in August 2024 and Eastern DHC in February 2025. The Hospital would continue to organize outreach activities at District Health Care Express / District Health Centres in other districts to keep the momentum going.
37. Collaborations have also been established with the Housing Authority in the 'Silver Joy Dental Health Campaign' for road show in six different housing estates for oral health education and patient recruitment of their elderly residents in 2025-26, Family Medicine & Primary Healthcare of the Queen Mary Hospital, Hong Kong West Cluster of the Hospital Authority, kindergartens cluster under the Yan Chai Hospital and Sau Ching Foundation.



Outreach to  
Central and Western DHC Express  
in May 2024

## 特殊護理牙科服務支援

38. 醫院與心光盲人院暨學校合作，並於2025年1月為視障人士安排了兩次到訪本院提供初步口腔評估。本院已配合行政長官在2023年《施政報告》及2024年12月口腔健康及牙科護理工作小組在其總結報告中提出的建議，積極加強不同年齡組別和目標群組（包括有特殊護理需要人士）的牙科服務。這包括為參加了衛生署「護齒同行」的非政府機構目前於港怡醫院為智障人士和自閉症譜系障礙人士提供的特殊牙科護理服務提供支援等。

## 研究活動

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

## 知識交流及培訓活動

40. 本院一直以來積極參與不同的國際性牙科會議、講座及研討會，藉以分享知識，與時並進，掌握最新的牙科技術及樹立良好的病人護理典範。於報告年度內，本院繼續參與2024年8月舉辦的2024香港國際牙科博覽暨研討會。此外，本院亦資助員工出席中國內地及海外的交流活動，包括2024年7月在青島舉辦的中國(青島)口腔器材展覽會暨學術交流會、2024年12月在深圳舉辦的深圳亞太口腔展、2025年3月在廣州舉辦的華南國際口腔展及遠在德國科隆舉辦的International Dental Show，以擴闊他們對新研發牙科器材及相關技術的視野；本院在2024年6月與香港大學深圳醫院口腔醫學部交流，分享感染控制和診室管理的經驗。
41. 在員工培訓方面，本院繼續積極安排特別設計的面授或網上訓練課程，以提升員工各方面的專業知識及技術水平，包括專業導師技巧的培訓，顧客服務和與病人溝通培訓、《個人資料(私隱)條例》下保障個人資料、良好檔案管理培訓，以提升教學質素，改善與本院病人及院方持份者的溝通和維持醫院運作暢順。本院持續提供急救及護理培訓、消毒及除污、感染控制、化學品處理、職業安全及健康，以保障員工身心健康和提升安全工作的意識。

## Supporting Special Care Dental Service

38. The Hospital sought collaboration with Ebenezer School & Home for the Visually Impaired, which two visits were conducted in January 2025 to facilitate initial oral assessment for the visually impaired persons at ODC. The Hospital has aligned its efforts with the recommendations outlined by the Chief Executive in the 2023 Policy Address and the Working Group on Oral Health and Dental Care Final Report released in December 2024, aiming to enhance the dental services for various age groups and target populations including the individuals with special care needs. This includes providing support for the special care dental services named “Healthy Teeth Collaboration” currently provided by non-government organizations under the management of the DH to individuals with intellectual disabilities and autistic spectrum disorders at the Gleneagles Hospital.



The Ebenezer School & Home for the Visually Impaired visited the Hospital in January 2025

## Research Activities

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

## Knowledge Exchange Activities and Training Activities

40. The Hospital has been actively participating in international conferences, seminars and symposiums for knowledge sharing and to keep abreast of new dental technology and best practices on patient care. During the reporting year, the Hospital continued to participate in the Hong Kong International Dental Expo and Symposium 2024 held in August 2024. Additionally, staff were sponsored to attend the Mainland and overseas knowledge exchange activities including the Qingdao Dental Exhibition in July 2024 in Qingdao, Shenzhen Asia-Pacific Dental High-Tech Expo in December 2024 in Shenzhen, the Dental South China International Expo held in Guangzhou and International Dental Show held in Cologne in March 2025 to broaden their vision on latest innovated dental equipment and related technology. The exchange programme organised by The University of Hong Kong-Shenzhen Hospital in June 2024 shared best practices on infection control and clinic management.
41. Moreover, the Hospital endeavours to arrange different tailor-made face-to-face or online training programmes to enhance professional knowledge of staff, covering areas like Professional Instructor Skills, Customer Service Training and Communication Skills with Patients, Protection of Personal Data under the Personal Data (Privacy) Ordinance, Record Management for Public Organisation to improve teaching quality, enhance communication with patients and stakeholders and maintain smooth operation of Hospital. The Hospital continues to upkeep staff’s knowledge through training on first-aid and medical training, sterilisation and decontamination, infection control, chemicals handling, occupational safety and health to safeguard staff’s well-being and ensure workspace safety.



■ 2024年12月5日香港牙科界赴粵港澳大灣區訪問之旅



■ 2025年3月25日舉行之專業導師技能工作坊

### 參觀本院之人士

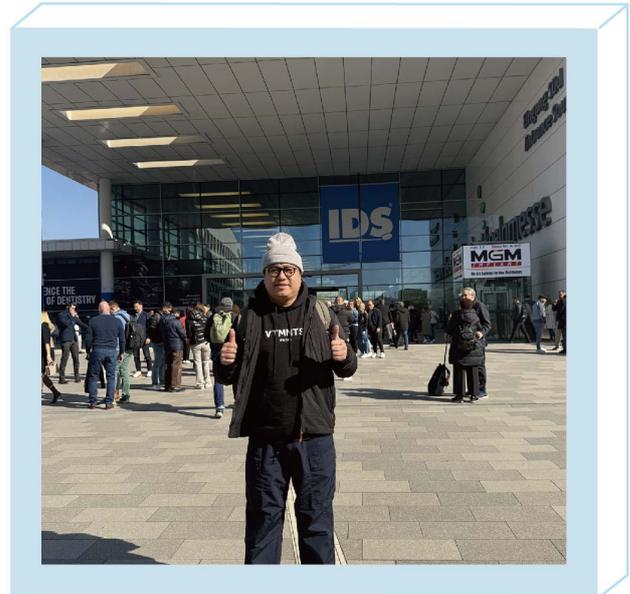
42. 於報告年度內，本院接待了來自世界各地的人士，包括香港大學深圳醫院、英國普利茅斯大學等機構之牙科專業人員及學生，以及來自中國台灣和阿根廷的代表團。這些交流活動不僅讓參與者深入了解全球牙科醫療體系，亦成功展示本院臨床實踐的經驗，促成具豐富資訊的互動討論。

### 教學活動所診治之病人

43. 在本報告年度，本院新登記或重新登記之教學病人共有 10,405 名，當中包括 9,457 名成人及 948 名小童。同年度各部門及單位的總診症人次為 82,710。



Hong Kong International Dental Expo and Symposium from 23 to 25 August 2024



Instructor in Dental Technology participated the International Dental Show held in Cologne in March 2025

### Visitors to the Hospital

42. During the reporting year, the Hospital welcomed international visitors, including dental professionals and students from institutions such as The Hong Kong University - Shenzhen Hospital, Plymouth University (UK), and delegations from China Taiwan, China and Argentina. These exchanges provided valuable insights into global dental healthcare systems while showcasing our practices, fostering interactive and informative discussions.



Visit of Plymouth University, the United Kingdom on 6 August 2024

### Patients Treated under Teaching Activities

43. During the period under report, 10,405 teaching patients were newly registered or re-registered at the Hospital, including 9,457 adults and 948 children. The total number of patient attendances at various clinics and units throughout the period was 82,710.

## 我們的快樂時光

### 2024年聖誕聯歡會

44. 聖誕聯歡會是醫院員工每年期待的「傳統」活動，讓各位員工齊聚一堂，共同慶祝聖誕佳節。因新冠疫情而暫停數年的聯歡會，終於在2024年得以恢復舉行，大家都感到格外興奮。
45. 是次聯歡會於2024年12月24日聖誕前夕舉行，由醫院員工康樂及福利會與醫院行政部門合力籌辦，獲得管理局成員的支持，活動圓滿舉行。席間，院方向長期服務的同事頒發長期服務獎，以表揚他們多年來對醫院的貢獻。



■ 管理局成員在豐盛的美食與愉快的氣氛中盡情享受，共度歡樂時光！



■ 乾杯！祝大家聖誕快樂！

## Our Happy Moments

### Christmas Party 2024

44. The PPDH Christmas Party is a cherished annual tradition, bringing together staff to celebrate the festive season. After a hiatus of several years due to the COVID-19 pandemic, we were excited to have the party again in 2024.
45. Held on 24 December 2024, Christmas Eve, the party was successfully organized with the joint efforts of the PPDH Staff Recreation and Welfare Association and the Hospital Administration and the support of the Board Members. During the party, colleagues who had dedicated decades of service to the Hospital were presented with their Long Service Awards, to show the appreciation of their contribution to the Hospital over the years.



Let's raise our glasses for good health and happiness!

## 更新醫院設施的改善工程

### 擴充口腔診斷診室

46. 擴充一樓口腔診斷診室及安裝九張新牙床的工程已於2024年10月底完成。口腔診斷診室的擴充部份已於2024年11月份投入服務。這擴充部份可以提升口腔診斷診室為病人提供治療的能力。

### 全新6A診所開幕典禮

47. 全新的6A診所開幕典禮於2025年1月21日舉行，並以切燒豬儀式作為標誌，象徵醫院發展的重要里程碑。管理局主席及成員、醫務衛生局、建築署、機電工程署的代表，以及來自醫院各部門的員工均出席典禮。管理局成員與員工藉此開心的場合聚首一堂。
48. 6A診所的落成標誌著一項大型及重要工程的成功完成。工程的規劃、設計及準備工作則橫跨接近四年，而涉及與多個政府部門的合作及協調。
49. 這個項目的成果彰顯了醫院團隊合作精神及硬件設施的提升。6A診所新增的19張牙床及其他的新設備有助紓緩臨床實習對牙科設備的需求，尤其對牙科衛生員學生更具裨益。



管理局成員參觀 6A 診所

## Improvement Works to Further Empower the Hospital

### Expansion of Oral Diagnosis Clinic

46. Renovation works for the expansion of ODC on 1/F and the installation of nine additional dental units were completed in end October 2024 and this new section of ODC has been in operation in November 2024. This new section has increased the capacity of ODC in patients' treatment.

### Opening of a brand new 6A Clinic

47. The opening of a brand new 6A Clinic, marked by a roast pig cutting ceremony held on 21 January 2025 was a significant milestone for the Hospital. It was attended by Chairman and Members of the Board, and representatives from the Health Bureau, Architectural Services Department, Electrical and Mechanical Services Department, and staff from different sections of the Hospital. It was a happy occasion for Board Members and staff to gather together.
48. The opening of 6A Clinic marked the successful completion of a sizable and important project. The planning, design, and preparation work had spanned over for nearly four years, which involved extensive coordination with multiple government departments.
49. The Hospital regarded it as an important achievement for teamwork and improvement in hardware facilities. Equipped with 19 new dental units, and other new facilities, it would ease the need for dental sets for clinical practicum in the Hospital, particularly for the student Dental Hygienists.



The roast pig cutting ceremony! The long awaited Clinic 6A is officially opened.

## 與牙醫學院的合作

### 團隊建設活動

50. 2025年3月1日，菲臘牙科醫院與香港大學牙醫學院於清水灣鄉村俱樂部舉行聯合團隊建設活動，約40位參加者出席，包括管理局主席及成員、署理牙醫學院院長，以及牙醫學院教學團隊的成員。
51. 記憶中這是三十年來首次舉行的團隊建設活動，為醫院與牙科學院提供了一個寶貴的平台，加強雙方的協作，並強化共同的使命。
52. 整日活動中，與會者積極投入並愉快地進行建設性對話，交流對醫院及牙醫學院未來發展的見解與分析。大家達成強烈共識——「我們是一家(我們在同一屋簷下)」，重申以團隊精神推動創新、追求卓越，並致力提升牙科教育及病人護理的承諾。



在風景怡人的大自然景色襯托下，大家的笑容盡顯，洋溢愉快輕鬆的心情。

## Collaboration with the Faculty of Dentistry

### Joint Retreat

50. On 1 March 2025, The Prince Philip Dental Hospital and the Faculty of Dentistry held a joint retreat at the Clearwater Bay Golf & Country Club, bringing together over 40 participants, including the Chairman and Members of the Board of Governors, as well as the Acting Dean and Members of the Teaching and Clinical Team of the Faculty.
51. This retreat, recalled to be the first of its kind in 30 years, served as a valuable platform to strengthen collaboration between the Hospital and the Faculty of Dentistry, reinforcing the shared mission.
52. Throughout the day, participants actively and happily engaged in constructive dialogues, exchanging insights and ideas for the future development of the Hospital and the Faculty of Dentistry. A strong consensus emerged - “We are a family (We are under one roof)”, we re-affirmed our commitment to working as one team, fostering innovation, driving for excellence and advancing dental education and patient care.



Participated in discussion — sharing insights and collaborating for a better future.

## 第213屆頒授學位典禮暨文憑及獎項頒授典禮

53. 管理局及醫院管理層應香港大學牙醫學院邀請，出席於2024年11月22日舉行的第213屆頒授學位暨獎項頒授典禮。
54. 管理局十分高興能參與這項具意義的盛事，與畢業生一同分享他們的喜悅及他們在醫院完成培訓的成果。

## 213th Congregation cum Diploma and Prize Presentation Ceremony

53. The Board of Governors and Hospital Management were honored to be invited by Faculty of Dentistry, The University of Hong Kong to attend the 213th Congregation cum Diploma and Prize Presentation Ceremony on 22 November 2024.
54. The Board of Governors was pleased to take part in this meaningful event to share the proud moments of the graduates who completed their training in the Hospital.



Photo time of Board Members, Hospital management and Professor LAU Chak-sing, Dean of the Li Ka Shing Faculty of Medicine

## 財務及其他資訊

55. 於 2025 年 3 月 31 日，醫院編制有 381 個職位。
56. 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 2024-25 財政年度帳目報表。本年度的總經常開支 243,958,706 元。同年，用於維修工程和設備上之資本總開支為 15,676,794 元，全由政府資本補助金資助。全年總收入共 236,925,022 元，其中包括政府經常資助金 220,195,015 元及其他收入 16,730,007 元。
57. 在本報告年度，本院豁免病人收費總額為 417,595 元。
58. 繼本院管理局通過由 2018-19 財政年度起政府撥款由不敷補助金轉變為酌情補助金模式後，管理局與前食物及衛生局簽訂的「行政安排備忘錄」已於 2018 年 4 月 1 日生效，釐定在新撥款模式下政府與本院的關係及各自責任。本院已於報告年內採取相關措施，以符合行政安排備忘錄的規定。

## Financial and Other Information

55. The Hospital establishment stood at 381 posts as at 31 March 2025.
56. The signed and audited statement of accounts for 2024-25 is submitted in accordance with Section 16 of The Prince Philip Dental Hospital Ordinance. The total recurrent expenditure for the year was \$243,958,706. During the same period, the total capital expenditure on works and equipment was \$15,676,794 which was fully funded by the Government's capital subvention. The total revenue for the year was \$236,925,022 including the Government's recurrent subvention of \$220,195,015 and other source of income of \$16,730,007.
57. The total amount of patient fees waived for the reporting year was \$417,595.
58. Following the approval of the Board to change the subvention mode from deficiency grant to discretionary grant from the 2018-19 financial year onwards, the Board and the then Food and Health Bureau signed a Memorandum of Administrative Arrangements ("MAA") which sets out the relationship between the Government and the Hospital, and the responsibilities of each party under the new subvention mode with effect from 1 April 2018. The Hospital has taken 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

2024年4月1日至2025年3月31日 — 成員名單  
Membership — 1 April 2024 to 31 March 2025

主席 王桂壘先生, SBS, JP Mr. WONG Kwai-huen, SBS, JP  
Chairman :

成員 非公職人員 Non-public Officers  
Members :

陳繼宇博士, MH, JP Dr. Jason CHAN Kai-yue, MH, JP

吳王依雯女士, SBS, JP Mrs. Gloria NG WONG Yee-man, SBS, JP

陳美潔女士, MH Ms. Maggie CHAN Mei-kit, MH

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

傅大全牙科醫生 Dr. Ernest FOO Tai-chuen

劉建均牙科醫生 Dr. Kenny LAU Kin-kwan

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

陳肇始教授, GBS, JP Professor Sophia CHAN Siu-chee, GBS, JP

傅立明教授 Professor Thomas Frank FLEMMIG  
(至2024年6月30日) (Up to 30 June 2024)

金力堅教授 Professor JIN Lijian  
(從2024年9月24日起) (From 24 September 2024)

顏慶雲教授 Professor Alfonso NGAN Hing-wan  
(至2024年12月13日) (Up to 13 December 2024)

黃穎兒醫生 Dr. Victoria WONG Wing-yee

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

麥子濶女士, JP Ms. Elaine MAK Tse-ling, JP

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

季桑女士 Ms. Jerry JI Sang

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

黃慧敏小姐, JP Miss Winky WONG Wai-man, JP  
(至2024年12月3日) (Up to 3 December 2024)

梁秀雯女士 Ms Bessie LIANG Sau-man  
(從2024年12月4日起) (From 4 December 2024)

衛生署牙科服務主任顧問醫生 (或其代表)  
**Consultant i/c Dental Services, Department of Health (or her representative)**

許美賢牙科醫生, JP Dr. Kitty HSE Mei-yin, JP

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

姚嘉榕教授 Professor Cynthia YIU Kar-yung

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

嚴謝嘉莉女士 Mrs. Frances YIM TSE Kai-li

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

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

菲臘牙科醫院  
編制及財務委員會  
ESTABLISHMENT AND FINANCE COMMITTEE

2024年4月1日至2025年3月31日 — 成員名單  
Membership — 1 April 2024 to 31 March 2025

主席 劉建均牙科醫生 Dr. Kenny LAU Kin-kwan  
Chairman :

成員 非公職人員 Non-public Officers  
Members :

吳王依雯女士, SBS, JP Mrs. Gloria NG WONG Yee-man, SBS, JP

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

勞同聲先生 Mr. Tony LO Tung-sing

衛生署助理署長 Assistant Director of Health

黃慧敏小姐, JP Miss Winky WONG Wai-man, JP  
(至2024年12月3日) (Up to 3 December 2024)

梁秀雯女士 Ms. Bessie LIANG Sau-man  
(從2024年12月4日起) (From 4 December 2024)

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

黃雅君女士 Ms. Amy WONG Nga-kwan  
(至2024年10月14日) (Up to 14 October 2024)

葉潔榆女士 Ms. Deanie YIP Kit-yue  
(從2024年10月15日起) (From 15 October 2024)

菲臘牙科醫院院長

Director, The Prince Philip Dental Hospital

姚嘉榕教授

Professor Cynthia YIU Kar-yung

菲臘牙科醫院審計主任

Comptroller, The Prince Philip Dental Hospital

嚴謝嘉莉女士

Mrs. Frances YIM TSE Kai-li

## 菲臘牙科醫院 策劃委員會 PLANNING GROUP

2024年4月1日至2025年3月31日 — 成員名單  
Membership — 1 April 2024 to 31 March 2025

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

姚嘉榕教授 Professor Cynthia YIU Kar-yung

成員  
Members : **私家牙醫 Private Dentists**

陳超余牙科醫生 Dr. Spencer CHAN Chiu-ye

何經綸牙科醫生 Dr. Dominic HO King-lun

劉建均牙科醫生 Dr. Kenny LAU Kin-kwan

張辰牙科醫生 Dr. ZHANG Chen  
(從2024年7月4日起) (From 4 July 2024)

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

Michael Francis BURROW 教授 Professor Michael Francis BURROW

梁惠強教授 Professor LEUNG Wai-keung

蘇宇雄教授 Professor Richard SU Yu-xiong  
(從2024年6月1日起) (From 1 June 2024)

張成飛教授 Professor ZHANG Cheng-fei

周妮教授 Professor ZHOU Ni  
(從2024年6月1日起) (From 1 June 2024)

衛生署代表

**Representative from Department of Health**

紀勇牙科醫生

Dr. KI Yung

菲臘牙科醫院審計主任

**Comptroller, The Prince Philip Dental Hospital**

嚴謝嘉莉女士

Mrs. Frances YIM TSE Kai-li

菲臘牙科醫院  
口腔診斷診室運作及空間運用工作小組  
WORKING GROUP ON THE OPERATION OF  
ORAL DIAGNOSIS CLINIC AND SPACE UTILIZATION

2024年4月1日至2025年3月31日—成員名單  
Membership — 1 April 2024 to 31 March 2025

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

姚嘉榕教授 Professor Cynthia YIU Kar-yung

成員  
Members : 管理局成員 Board Member

傅大全牙科醫生 Dr. Ernest FOO Tai-chuen

衛生署牙科服務主任顧問醫生(或其代表)  
**Consultant i/c Dental Services, Department of Health (or her representative)**

許美賢牙科醫生, JP Dr. Kitty HSE Mei-yin, JP

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

Michael Francis BURROW 教授 Professor Michael Francis BURROW

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

卓紹雯女士 Ms. Maggie CHEUK Siu-man

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

嚴謝嘉莉女士 Mrs. Frances YIM TSE Kai-li

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

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

截至2025年3月31日  
For the year ended 31 March 2025

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56至102頁的菲臘牙科醫院(以下簡稱「貴醫院」)的財務報表，此財務報表包括於二零二五年三月三十一日的財務狀況表與截至該日止年度的收支及全面收益表、資金變動表和現金流量表，以及財務報表附註，包括重大會計政策資訊。

我們認為，該等財務報表已根據香港會計師公會頒布的香港財務報告會計準則真實而中肯地反映了 貴醫院於二零二五年三月三十一日的財務狀況及其截至該日止年度的財務表現及現金流量。

#### 意見的基礎

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

#### 管理局就財務報表須承擔的責任

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

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

管理層負責監督貴醫院的財務報告過程。

#### 核數師就審計財務報表承擔的責任

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

## INDEPENDENT AUDITOR'S REPORT

### TO THE BOARD OF GOVERNORS OF THE PRINCE PHILIP DENTAL HOSPITAL

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

#### Opinion

We have audited the financial statements of The Prince Philip Dental Hospital (the "Hospital") set out on pages 57 to 103, which comprise the statement of financial position as at 31 March 2025, and the statement of income and expenditure and other comprehensive income, the statement of changes in funds and the statement of cash flows for the year then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the financial statements give a true and fair view of the financial position of the Hospital as at 31 March 2025, and of its financial performance and its cash flows for the year then ended in accordance with HKFRS Accounting Standards as 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") as 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 HKFRS Accounting Standards as issued by the HKICPA and The Prince Philip Dental Hospital Ordinance, and for such internal control as the Board determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

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

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

## 獨立核數師報告 (續)

致菲臘牙科醫院管理局

(根據香港法例第1081章菲臘牙科醫院條例成立)

### 核數師就審計財務報表承擔的責任 (續)

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

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

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

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

出具本獨立核數師報告的審計項目合夥人是羅曉智（執業牌照號碼：P08233）。



執業會計師

香港

2025年11月26日

## INDEPENDENT AUDITOR'S REPORT (continued)

TO THE BOARD OF GOVERNORS OF THE PRINCE PHILIP DENTAL HOSPITAL

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

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

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSA's will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

The engagement partner on the audit resulting in this independent auditor report is Lo Hiu Chi (practicing certificate number: P08233).



Certified Public Accountants  
Hong Kong  
26 November 2025

菲臘牙科醫院  
 收支及全面收益表  
 截至 2025 年 3 月 31 日止年度

	附註	2025 港元	2024 港元
收入	3	220,195,015	210,933,620
政府資助金	4	11,628,528	10,077,872
診療收費	5	2,525,574	3,268,531
學費收費		1,560,016	800,743
利息收入		<u>1,015,889</u>	<u>1,243,089</u>
其他收入		<u>236,925,022</u>	<u>226,323,855</u>
總收入			
支出			
員工薪酬及有關費用	6	(140,705,556)	(134,761,674)
其他營運支出	7	<u>(103,253,150)</u>	<u>(89,749,307)</u>
總支出		<u>(243,958,706)</u>	<u>(224,510,981)</u>
年度(虧損)/盈餘及年度全面(虧損)/收益總額		<u>(7,033,684)</u>	<u>1,812,874</u>

第64至102頁的附註為本財務報表之部分。

The Prince Philip Dental Hospital

STATEMENT OF INCOME AND EXPENDITURE AND OTHER COMPREHENSIVE INCOME  
Year Ended 31 March 2025

	Notes	2025 HK\$	2024 HK\$
<b>INCOME</b>			
Government subvention	3	220,195,015	210,933,620
Patient fees and charges	4	11,628,528	10,077,872
Tuition fees	5	2,525,574	3,268,531
Interest income		1,560,016	800,743
Other income		<u>1,015,889</u>	<u>1,243,089</u>
Total income		<u>236,925,022</u>	<u>226,323,855</u>
<b>EXPENDITURE</b>			
Personnel emoluments	6	(140,705,556)	(134,761,674)
Other operating charges	7	<u>(103,253,150)</u>	<u>(89,749,307)</u>
Total expenditure		<u>(243,958,706)</u>	<u>(224,510,981)</u>
<b>(DEFICIT)/SURPLUS AND TOTAL COMPREHENSIVE (DEFICIT)/INCOME FOR THE YEAR</b>			
		<u>(7,033,684)</u>	<u>1,812,874</u>

The notes on pages 65 to 103 form part of these financial statements.

菲臘牙科醫院  
財務狀況表  
2025年3月31日

	附註	2025 港元	2024 港元
<b>非流動資產</b>			
物業、機器及設備	9	<u>22,706,190</u>	<u>22,782,850</u>
<b>流動資產</b>			
存貨		163,493	139,372
應收賬款	11	15,471	14,673
預付款項、按金及其他應收款項	12	4,430,500	2,661,377
現金及現金等價物	13	<u>34,734,269</u>	<u>35,042,906</u>
總流動資產		<u>39,343,733</u>	<u>37,858,328</u>
<b>流動負債</b>			
應付賬款、其他應付賬款及應計費用	14	20,242,280	14,821,382
合約負債	15	985,626	891,664
累算員工約滿酬金		4,032,684	2,809,970
遞延收入	16	<u>2,800,293</u>	<u>2,306,188</u>
總流動負債		<u>28,060,883</u>	<u>20,829,204</u>
流動資產淨值		<u>11,282,850</u>	<u>17,029,124</u>
總資產減流動負債		<u>33,989,040</u>	<u>39,811,974</u>
<b>非流動負債</b>			
累算年假		5,007,163	4,887,303
累算員工約滿酬金		1,135,062	1,424,052
遞延收入	16	<u>4,203,805</u>	<u>2,823,925</u>
總非流動負債		<u>10,346,030</u>	<u>9,135,280</u>
資產淨值		<u>23,643,010</u>	<u>30,676,694</u>



主席  
(代表管理局)

第64至102頁的附註為本財務報表之部分。

The Prince Philip Dental Hospital  
STATEMENT OF FINANCIAL POSITION  
Year Ended 31 March 2025

	Notes	2025 HK\$	2024 HK\$
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	9	<u>22,706,190</u>	<u>22,782,850</u>
<b>CURRENT ASSETS</b>			
Inventories		163,493	139,372
Accounts receivable	11	15,471	14,673
Prepayments, deposits and other receivables	12	4,430,500	2,661,377
Cash and cash equivalents	13	<u>34,734,269</u>	<u>35,042,906</u>
<b>Total current assets</b>		<u>39,343,733</u>	<u>37,858,328</u>
<b>CURRENT LIABILITIES</b>			
Accounts payable, other payables and accruals	14	20,242,280	14,821,382
Contract liabilities	15	985,626	891,664
Accrued gratuities		4,032,684	2,809,970
Deferred income	16	<u>2,800,293</u>	<u>2,306,188</u>
<b>Total current liabilities</b>		<u>28,060,883</u>	<u>20,829,204</u>
<b>NET CURRENT ASSETS</b>		<u>11,282,850</u>	<u>17,029,124</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>33,989,040</u>	<u>39,811,974</u>
<b>NON-CURRENT LIABILITIES</b>			
Accrued annual leave		5,007,163	4,887,303
Accrued gratuities		1,135,062	1,424,052
Deferred income	16	<u>4,203,805</u>	<u>2,823,925</u>
<b>Total non-current liabilities</b>		<u>10,346,030</u>	<u>9,135,280</u>
<b>NET ASSETS</b>		<u><u>23,643,010</u></u>	<u><u>30,676,694</u></u>



Chairman  
(On behalf of the Board of Governors)

The notes on pages 65 to 103 form part of these financial statements.

菲臘牙科醫院  
資金變動表  
截至 2025 年 3 月 31 日止年度

	儲備 港元
於2023年4月1日	28,863,820
年度盈餘及年度全面收益總額	<u>1,812,874</u>
於2024年3月31日及於2024年4月1日	30,676,694
年度虧損及年度全面虧損總額	<u>(7,033,684)</u>
於2025年3月31日	<u>23,643,010</u>

第64至102頁的附註為本財務報表之部分。

The Prince Philip Dental Hospital  
STATEMENT OF CHANGES IN FUNDS  
Year ended 31 March 2025

	Reserves HK\$
<b>At 1 April 2023</b>	28,863,820
Surplus and total comprehensive income for the year	<u>1,812,874</u>
<b>At 31 March 2024 and at 1 April 2024</b>	30,676,694
Deficit and total comprehensive deficit for the year	<u>(7,033,684)</u>
<b>At 31 March 2025</b>	<u><u>23,643,010</u></u>

The notes on pages 65 to 103 form part of these financial statements.

菲臘牙科醫院  
現金流量表  
截至 2025 年 3 月 31 日止年度

	附註	2025 港元	2024 港元
<b>經營業務之現金流量</b>			
年度(虧損)/盈餘		(7,033,684)	1,812,874
調整:			
利息收入		(1,560,016)	(800,743)
遞延收入撥回	3	(2,676,862)	(2,638,142)
物業、機器及設備之折舊	7	10,775,257	10,253,442
物業、機器及設備之撇銷	7	-	399,200
營運資金變動前的經營現金流量		(495,305)	9,026,631
存貨之增加		(24,121)	(15,372)
應收賬款之(增加)/減少		(798)	22,065
預付款項、按金及其他應收賬款之(增加)/減少		(1,801,922)	296,188
應付賬款、其他應付賬款及應計費用之增加		5,420,898	3,232,241
合約負債之增加/(減少)		93,962	(452,575)
累算年假之增加/(減少)		119,860	(951,596)
累算員工約滿酬金之增加/(減少)		933,724	(411,479)
經營業務所得之現金流量淨額		<u>4,246,298</u>	<u>10,746,103</u>
<b>投資活動之現金流量</b>			
已收利息		1,592,815	695,232
購置物業、機器及設備項目		(26,375,391)	(20,882,837)
用於物業、機器及設備之政府資助金收款		20,227,641	17,231,092
定期存款之增加		(6,000,000)	(2,000,000)
投資活動所用之現金流量淨額		<u>(10,554,935)</u>	<u>(4,956,513)</u>
現金及現金等價物之(減少)/增加淨額		(6,308,637)	5,789,590
於年初之現金及現金等價物		<u>19,982,906</u>	<u>14,193,316</u>
於年終之現金及現金等價物		<u><u>13,674,269</u></u>	<u><u>19,982,906</u></u>
<b>現金及現金等價物結餘分析</b>			
現金及銀行存款	13	13,674,269	19,982,906
定期存款	13	<u>21,060,000</u>	<u>15,060,000</u>
於財務狀況表所示之現金及現金等價物		34,734,269	35,042,906
原到期日多於三個月之無抵押定期存款		<u>(21,060,000)</u>	<u>(15,060,000)</u>
於現金流量表所示之現金及現金等價物結餘		<u><u>13,674,269</u></u>	<u><u>19,982,906</u></u>

第64至102頁的附註為本財務報表之部分。

The Prince Philip Dental Hospital  
STATEMENT OF CASH FLOWS  
Year ended 31 March 2025

	Notes	2025 HK\$	2024 HK\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
(Deficit)/surplus for the year		(7,033,684)	1,812,874
Adjustments for:			
Interest income		(1,560,016)	(800,743)
Release of deferred income	3	(2,676,862)	(2,638,142)
Depreciation of property, plant and equipment	7	10,775,257	10,253,442
Write-off of items of property, plant and equipment	7	-	399,200
Operating cash flows before movements in working capital		(495,305)	9,026,631
Increase in inventories		(24,121)	(15,372)
(Increase)/decrease in accounts receivable		(798)	22,065
(Increase)/decrease in prepayments, deposits and other receivables		(1,801,922)	296,188
Increase in accounts payable, other payables and accruals		5,420,898	3,232,241
Increase/(decrease) in contract liabilities		93,962	(452,575)
Increase/(decrease) in accrued annual leave		119,860	(951,596)
Increase/(decrease) in accrued gratuities		933,724	(411,479)
Net cash flows from operating activities		4,246,298	10,746,103
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest received		1,592,815	695,232
Purchases of items of property, plant and equipment		(26,375,391)	(20,882,837)
Receipt of government subvention for property, plant and equipment		20,227,641	17,231,092
Increase in time deposits		(6,000,000)	(2,000,000)
Net cash flows used in investing activities		(10,554,935)	(4,956,513)
<b>NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS</b>			
		(6,308,637)	5,789,590
Cash and cash equivalents at beginning of year		19,982,906	14,193,316
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>			
		13,674,269	19,982,906
<b>ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS</b>			
Cash on hand and at banks	13	13,674,269	19,982,906
Time deposits	13	21,060,000	15,060,000
Cash and cash equivalents as stated in the statement of financial position		34,734,269	35,042,906
Non-pledged time deposits with original maturity of more than three months when acquired		(21,060,000)	(15,060,000)
Cash and cash equivalents as stated in the statement of cash flows		13,674,269	19,982,906

The notes on pages 65 to 103 form part of these financial statements.

菲臘牙科醫院  
財務報表附註  
2025年3月31日

1. 一般資料

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

於年內，本醫院專責為牙醫及牙科輔助專業人員的培訓提供設施。

2. 會計政策

2.1 編製基準

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

2.2 會計政策及披露之變動

本醫院已於本年度財務報表中首次採納以下適用於本醫院的經修訂香港財務報告會計準則。

香港財務報告準則第16號之修訂本	售後租回租賃負債
香港會計準則第1號之修訂本	負債分類為流動或非流動
香港會計準則第1號之修訂本	附帶契諾的非流動負債

以上經修訂香港財務報告會計準則的採用對這些財務報表沒有產生重大的財務影響。

The Prince Philip Dental Hospital  
NOTES TO FINANCIAL STATEMENTS  
31 March 2025

## 1. GENERAL INFORMATION

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

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

## 2. ACCOUNTING POLICIES

### 2.1 BASIS OF PREPARATION

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

### 2.2 CHANGES IN ACCOUNTING POLICIES AND DISCLOSURES

The Hospital has adopted the following revised HKFRS Accounting Standards, which are applicable to the Hospital for the first time in the current year’s financial statements.

Amendments to HKFRS 16	<i>Lease Liability in a Sale and Leaseback</i>
Amendments to HKAS 1	<i>Classification of Liabilities as Current or Non-current</i>
Amendments to HKAS 1	<i>Non-current Liabilities with Covenants</i>

The adoption of the above revised HKFRS Accounting Standards has had no significant financial effect on these financial statements.

## 菲臘牙科醫院

### 財務報表附註

2025年3月31日

#### 2.3 已頒布但尚未生效之香港財務報告會計準則

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

香港財務報告準則第18號	財務報表的呈列及披露 <sup>3</sup>
香港財務報告準則第19號	無公共問責性的附屬公司：披露 <sup>3</sup>
香港財務報告準則第9號及香港財務報告準則第7號之修訂本	對金融工具的分類及計量的修訂 <sup>2</sup>
香港財務報告準則第9號及香港財務報告準則第7號之修訂本	涉及依賴自然能源生產電力的合約 <sup>2</sup>
香港財務報告準則第10號及香港會計準則第28號之修訂本	投資者及其聯營公司或合夥聯營之間資產出售或投入 <sup>4</sup>
香港會計準則第21號之修訂本	缺乏可兌換性 <sup>1</sup>
香港財務報告準則會計準則的年度改進—第11冊	香港財務報告準則第1號，香港財務報告準則第7號 香港財務報告準則第9號，香港財務報告準則第10號及 香港會計準則第7號之修訂本 <sup>2</sup>

- <sup>1</sup> 於2025年1月1日或以後開始之會計期間生效
- <sup>2</sup> 於2026年1月1日或以後開始之會計期間生效
- <sup>3</sup> 於2027年1月1日或以後開始之會計/報告期間生效
- <sup>4</sup> 未釐定強制生效日期，惟仍可供採納

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

## 2.3 ISSUED BUT NOT YET EFFECTIVE HKFRS ACCOUNTING STANDARDS

The Hospital has not early applied any of the new and revised HKFRS Accounting Standards that have been issued but are not yet effective, in these financial statements. The Hospital intends to apply these new and revised HKFRS Accounting Standards, if applicable, when they become effective.

HKFRS 18	<i>Presentation and Disclosure in Financial Statements</i> <sup>3</sup>
HKFRS 19	<i>Subsidiaries without Public Accountability: Disclosures</i> <sup>3</sup>
Amendments to HKFRS 9 and HKFRS 7	<i>Amendments to the Classification and Measurement of Financial Instruments</i> <sup>2</sup>
Amendments to HKFRS 9 and HKFRS 7	<i>Contracts Referencing Nature-dependent Electricity</i> <sup>2</sup>
Amendments to HKFRS 10 and HKAS 28	<i>Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i> <sup>4</sup>
Amendments to HKAS 21	<i>Lack of Exchangeability</i> <sup>1</sup>
<i>Annual Improvements to HKFRS Accounting Standards – Volume 11</i>	<i>Amendments to HKFRS 1, HKFRS 7, HKFRS 9, HKFRS 10 and HKAS 7</i> <sup>2</sup>

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

<sup>2</sup> Effective for annual periods beginning on or after 1 January 2026

<sup>3</sup> Effective for annual/reporting periods beginning on or after 1 January 2027

<sup>4</sup> No mandatory effective date yet determined but available for adoption

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

## 2.4 重大會計政策

### 非金融資產減值

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

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

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

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

### 關聯方

在下列情況下，一方將被視為與本醫院有關聯：

- (a) 該方為一名人士或該人士之直系親屬，而該人士：
  - (i) 對本醫院擁有控制或共同控制；
  - (ii) 對本醫院擁有重大影響力；或
  - (iii) 為本醫院或本醫院母公司之主要管理層成員；

或

- (b) 該方為一間實體，而任何以下條件適用：
  - (i) 該實體及本醫院為同一集團之成員；
  - (ii) 一實體為另一實體（或另一實體之母公司、附屬公司或同系附屬公司）之聯
  - (iii) 營公司或合營公司；
  - (iv) 該實體及本醫院為同一第三者之合營公司；
  - (v) 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；

## 2.4 MATERIAL ACCOUNTING POLICIES

### Impairment of non-financial assets

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

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

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

### Related parties

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

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

or

- (b) the party is an entity where any of the following conditions applies:
  - (i) the entity and the Hospital are members of the same group;
  - (ii) one entity is an associate or joint venture of the other entity (or of a parent, subsidiary or fellow subsidiary of the other entity);
  - (iii) the entity and the Hospital are joint ventures of the same third party;
  - (iv) one entity is a joint venture of a third entity and the other entity is an associate of the third entity;
  - (v) the entity is a post-employment benefit plan for the benefit of employees of either the Hospital or an entity related to the Hospital;

## 菲臘牙科醫院

### 財務報表附註

2025年3月31日

## 2.4 重大會計政策(續)

### 關聯方(續)

- (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本醫院或本醫院母公司提供主要管理人員服務。

### 物業、機器及設備與折舊

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

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

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

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

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

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

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

## 2.4 MATERIAL ACCOUNTING POLICIES (continued)

### Related parties (continued)

- (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.

### Property, plant and equipment and depreciation

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

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

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

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

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

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

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

## 2.4 重大會計政策(續)

### 金融資產

#### 初次確認及計量

金融資產於初次確認時分類為其後按攤銷成本計量。

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

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

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

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

#### 按攤銷成本入賬之金融資產（債務工具）的其後計量

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

#### 終止確認金融資產

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

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

## 2.4 MATERIAL ACCOUNTING POLICIES (continued)

### Financial assets

#### *Initial recognition and measurement*

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

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

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

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

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

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

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

### 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.

## 2.4 重大會計政策(續)

### 金融資產減值

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

#### 一般方法

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

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

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

倘無法合理預期收回合約現金流量，則撇銷金融資產。

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

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

## 2.4 MATERIAL ACCOUNTING POLICIES (continued)

### Impairment of financial assets

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

### *General approach*

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

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

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

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

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

- Stage 1 — Financial instruments for which credit risk has not increased significantly since initial recognition and for which the loss allowance is measured at an amount equal to 12-month ECLs
- Stage 2 — Financial instruments for which credit risk has increased significantly since initial recognition but that are not credit-impaired financial assets and for which the loss allowance is measured at an amount equal to lifetime ECLs
- Stage 3 — Financial assets that are credit-impaired at the reporting date (but that are not purchased or originated credit-impaired) and for which the loss allowance is measured at an amount equal to lifetime ECLs

## 2.4 重大會計政策(續)

### 金融資產減值(續)

#### 簡化法

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

### 金融負債

#### 初次確認及計量

金融負債於初次確認時分類為借貸及貸款或應付款項(如適用)。

所有金融負債初次按公允值確認，及扣除直接應佔交易成本。

#### 按攤銷成本入賬之金融負債（應付及其他應付款項及借貸）的其後計量

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

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

#### 終止確認金融負債

金融負債於負債之責任已解除或註銷或屆滿時終止確認。

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

#### 抵銷金融工具

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

## 2.4 MATERIAL ACCOUNTING POLICIES (continued)

### Impairment of financial assets (continued)

#### *Simplified approach*

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

### Financial liabilities

#### *Initial recognition and measurement*

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

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

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

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

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

### 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.

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### 財務報表附註

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#### 2.4 重大會計政策(續)

##### 存貨

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

##### 現金及現金等價物

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

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

##### 收益確認

###### 來自客戶合約之收益

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

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

###### (a) 提供牙科協助服務

因為客戶同時接收和消耗本醫院所提供的福利，提供牙科協助服務的診療收費須隨著時間的轉移確認。

###### (b) 提供培訓課程

因為客戶同時接收和消耗本醫院所提供的福利，提供培訓課程的學費收費須隨著時間的轉移確認。

## 2.4 MATERIAL ACCOUNTING POLICIES (continued)

### Inventories

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

### Cash and cash equivalents

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

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

### Revenue recognition

#### *Revenue from contracts with customers*

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

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

#### (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.

## 2.4 重大會計政策(續)

### 收益確認(續)

#### 來自其他來源之收益

##### (a) 政府資助金

政府資助金於可合理地保證將會收取資助金及將符合所有附帶條件時按公允值確認。當資助金涉及開支項目，則會於開支支銷的期間內有系統地對其擬補助的開支確認為收入。當資助金涉及一項資產，其公允值則會計入遞延收入賬內，並於有關資產的預期可用年期逐年按等額分期撥回至收支及全面收益表或從賬面值中扣除並透過減少折舊開支的方式撥回至收支及全面收益表。

##### (b) 利息收入

利息收入採用實際利息法，按應計基準，以有關利率在有關金融工具之預計年期或較短期間（按適用情況）內準確貼現估計未來現金收入至有關金融資產之賬面淨值確認。

### 合約負債

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

### 僱員福利

#### 退休金計劃

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

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

## 2.4 MATERIAL ACCOUNTING POLICIES (continued)

### Revenue recognition (continued)

#### *Revenue from other sources*

##### (a) Government subvention

Government subvention is recognised at its fair value where there is reasonable assurance that the subvention will be received and all attaching conditions will be complied with. When the subvention relates to an expense item, it is recognised as income on a systematic basis over the periods that the costs, for which it is intended to compensate, are expensed. Where the subvention relates to an asset, the fair value is credited to a deferred income account and is released to the statement of income and expenditure and other comprehensive income over the expected useful life of the relevant asset by equal annual instalments or deducted from the carrying amount of the asset and released to the statement of income and expenditure and other comprehensive income by way of a reduced depreciation charge.

##### (b) Interest income

Interest income is recognised on an accrual basis using the effective interest method by applying the rate that exactly discounts the estimated future cash receipts over the expected life of the financial instrument or a shorter period, when appropriate, to the net carrying amount of the financial asset.

### Contract liabilities

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

### Employee benefits

#### *Pension schemes*

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

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

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2.4 重大會計政策(續)

僱員福利(續)

結轉有薪假期

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

3. 政府資助金

	2025 港元	2024 港元
經常資助金	222,069,000	210,132,000
減: 遞延金額	(4,550,847)	(1,836,522)
加: 遞延收入撥回	<u>2,676,862</u>	<u>2,638,142</u>
	<u>220,195,015</u>	<u>210,933,620</u>

於年內，從政府得到之經常資助金的4,550,847港元 (2024: 1,836,522港元) 與物業、機器及設備相關，已被遞延並於有關資產的預期可用年期逐年按等額分期撥回至收支及全面收益表。

## 2.4 MATERIAL ACCOUNTING POLICIES (continued)

### Employee benefits (continued)

#### *Paid leave carried forward*

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

## 3. GOVERNMENT SUBVENTION

	2025	2024
	HK\$	HK\$
Recurrent subvention	222,069,000	210,132,000
Less: Amount deferred	(4,550,847)	(1,836,522)
Add: Release of deferred income	<u>2,676,862</u>	<u>2,638,142</u>
	<u>220,195,015</u>	<u>210,933,620</u>

During the year, recurrent subvention of HK\$4,550,847 (2024: HK\$1,836,522) from the Government relating to property, plant and equipment was deferred and is released to the statement of income and expenditure and other comprehensive income over the expected useful life of the relevant asset by equal annual instalments.

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4. 診療收費

	2025 港元	2024 港元
教學病人診療收費	8,053,106	6,555,376
私家病人診療收費	3,575,422	3,522,496
	<u>11,628,528</u>	<u>10,077,872</u>

來自客戶合約之收益

(a) 分類收益資料

	2025 港元	2024 港元
<b>服務類型</b>		
提供牙科協助服務	<u>11,628,528</u>	<u>10,077,872</u>
<b>確認收益的時間</b>		
服務隨着時間轉移	<u>11,628,528</u>	<u>10,077,872</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：

	2025 港元	2024 港元
於報告期初被列入合約負債確認之收益：		
提供牙科協助服務	<u>-</u>	<u>-</u>

(b) 履約責任

本醫院履約責任之相關資料概述如下：

**提供牙科協助服務**

履約責任隨提供牙科協助服務的時間達成。

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

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4 PATIENT FEES AND CHARGES

	2025 HK\$	2024 HK\$
Teaching patient fee	8,053,106	6,555,376
Private patient fee	<u>3,575,422</u>	<u>3,522,496</u>
	<u>11,628,528</u>	<u>10,077,872</u>

Revenue from contracts with customers

(a) Disaggregated revenue information

	2025 HK\$	2024 HK\$
<b>Type of services</b>		
Provision of dental assistance services	<u>11,628,528</u>	<u>10,077,872</u>
<b>Timing of revenue recognition</b>		
Services transferred over time	<u>11,628,528</u>	<u>10,077,872</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:

	2025 HK\$	2024 HK\$
Revenue recognised that was included in contract liabilities at the beginning of the reporting period:		
Provision of dental assistance services	<u>-</u>	<u>-</u>

(b) Performance obligation

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

*Provision of dental assistance services*

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

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

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5. 學費收費

	2025 港元	2024 港元
牙科工藝技術員培訓	857,240	1,297,735
牙科衛生護理員培訓	680,104	681,067
牙科手術助理員培訓	909,277	1,210,776
牙科治療師培訓	78,953	78,953
	<u>2,525,574</u>	<u>3,268,531</u>

來自客戶合約之收益

(a) 分類收益資料

	2025 港元	2024 港元
<b>服務類型</b>		
提供培訓課程	<u>2,525,574</u>	<u>3,268,531</u>
<b>確認收益的時間</b>		
服務隨着時間轉移	<u>2,525,574</u>	<u>3,268,531</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：

	2025 港元	2024 港元
於報告期初被列入合約負債確認之收益：		
提供培訓課程	<u>439,109</u>	<u>884,988</u>

(b) 履約責任

本醫院履約責任之相關資料概述如下：

**提供培訓課程**

履約責任隨提供培訓課程的時間達成。

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

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5. TUITION FEES

	2025 HK\$	2024 HK\$
Training of student dental technicians	857,240	1,297,735
Training of student dental hygienists	680,104	681,067
Training of student dental surgery assistants	909,277	1,210,776
Training of student dental therapists	78,953	78,953
	<u>2,525,574</u>	<u>3,268,531</u>

**Revenue from contracts with customers**

(a) Disaggregated revenue information

	2025 HK\$	2024 HK\$
<b>Type of services</b>		
Provision of training courses	<u>2,525,574</u>	<u>3,268,531</u>
<b>Timing of revenue recognition</b>		
Services transferred over time	<u>2,525,574</u>	<u>3,268,531</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:

	2025 HK\$	2024 HK\$
Revenue recognised that was included in contract liabilities at the beginning of the reporting period:		
Provision of training courses	<u>439,109</u>	<u>884,988</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.

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6. 員工薪酬及有關費用

	2025 港元	2024 港元
薪酬	110,807,742	107,401,072
退休福利	7,206,028	7,799,270
約滿酬金	5,097,595	4,837,354
臨時員工薪酬及退休福利	15,305,616	13,166,522
津貼	2,288,575	1,557,456
	<u>140,705,556</u>	<u>134,761,674</u>

7. 其他營運支出

	2025 港元	2024 港元
牙科物料及消耗物支出	29,451,371	22,648,162
維修及保養費用	24,208,348	18,205,652
燃料及電費	10,683,199	11,428,609
租用服務及專業服務費用	19,412,472	19,012,735
物業、機器及設備之折舊	10,775,257	10,253,442
物業、機器及設備之撇銷	-	399,200
差餉	1,565,000	1,564,000
行政費	1,781,265	1,400,601
保險費	4,368,705	3,457,653
其他支出	1,007,533	1,379,253
	<u>103,253,150</u>	<u>89,749,307</u>

8. 稅項

本醫院按香港稅務條例第88節獲豁免繳納香港利得稅。

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6. PERSONNEL EMOLUMENTS

	2025 HK\$	2024 HK\$
Salaries	110,807,742	107,401,072
Retirement benefits	7,206,028	7,799,270
Gratuities	5,097,595	4,837,354
Wages and retirement benefits for temporary staff	15,305,616	13,166,522
Allowances	2,288,575	1,557,456
	<u>140,705,556</u>	<u>134,761,674</u>

7. OTHER OPERATING CHARGES

	2025 HK\$	2024 HK\$
Specialist supplies and consumables	29,451,371	22,648,162
Repairs and maintenance	24,208,348	18,205,652
Fuel, light and power	10,683,199	11,428,609
Hire of services and professional fees	19,412,472	19,012,735
Depreciation of property, plant and equipment	10,775,257	10,253,442
Write-off of items of property, plant and equipment	-	399,200
Rates	1,565,000	1,564,000
Administration	1,781,265	1,400,601
Insurance	4,368,705	3,457,653
Other charges	1,007,533	1,379,253
	<u>103,253,150</u>	<u>89,749,307</u>

8. INCOME TAX

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

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9. 物業、機器及設備

	資本工程 項目 港元	租賃改良 港元	傢俬、裝置 及設備 港元	牙科設備 港元	電腦設備 港元	在建工程 港元	總計 港元
<b>2025年3月31日</b>							
成本:							
於2024年4月1日		28,564,942	2,214,872	25,249,216	6,565,737		62,594,767
添置	15,676,794	1,185,446	161,220	7,264,862	2,087,069		26,375,391
資本工程項目相關的							
政府資助金	(15,676,794)	-	-	-	-		(15,676,794)
於2025年3月31日	-	29,750,388	2,376,092	32,514,078	8,652,806		73,293,364
累計折舊:							
於2024年4月1日	-	15,001,798	2,024,699	18,390,356	4,395,064		39,811,917
年度折舊	-	5,778,974	105,847	3,241,990	1,648,446		10,775,257
於2025年3月31日	-	20,780,772	2,130,546	21,632,346	6,043,510		50,587,174
賬面淨值:							
於2025年3月31日	-	8,969,616	245,546	10,881,732	2,609,296		22,706,190
<b>2024年3月31日</b>							
成本:							
於2023年4月1日	-	26,522,402	2,066,472	23,033,111	5,484,515	399,200	57,505,700
添置	15,394,570	2,042,540	148,400	2,216,105	1,081,222	-	20,882,837
撤銷	-	-	-	-	-	(399,200)	(399,200)
資本工程項目相關的							
政府資助金	(15,394,570)	-	-	-	-		(15,394,570)
於2024年3月31日	-	28,564,942	2,214,872	25,249,216	6,565,737		62,594,767
累計折舊:							
於2023年4月1日	-	9,412,377	1,697,479	15,666,886	2,781,733		29,558,475
年度折舊	-	5,589,421	327,220	2,723,470	1,613,331		10,253,442
於2024年3月31日	-	15,001,798	2,024,699	18,390,356	4,395,064		39,811,917
賬面淨值:							
於2024年3月31日	-	13,563,144	190,173	6,858,860	2,170,673		22,782,850

於年內，從政府得到與資本工程項目相關的15,676,794港元 (2024: 15,394,570港元) 資本補助金已被確認於沖減相關資產賬面值。

10. 退休福利計劃

**既定供款計劃**

於年內，於收入和支出內確認之總退休金計劃供款，包括強積金計劃及根據職業退休福利計劃條例的一個既定供款計劃中為7,802,001港元(2024:8,327,261港元)。

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## 9. PROPERTY, PLANT AND EQUIPMENT

	Capital works projects HK\$	Leasehold improvements HK\$	Furniture, fixture and equipment HK\$	Dental equipment HK\$	Computer equipment HK\$	Construction in progress HK\$	Total HK\$
<b>31 March 2025</b>							
Cost:							
At 1 April 2024	-	28,564,942	2,214,872	25,249,216	6,565,737		62,594,767
Additions	15,676,794	1,185,446	161,220	7,264,862	2,087,069		26,375,391
Government subvention relating to capital works projects	(15,676,794)	-	-	-	-		(15,676,794)
At 31 March 2025	-	29,750,388	2,376,092	32,514,078	8,652,806		73,293,364
Accumulated depreciation:							
At 1 April 2024	-	15,001,798	2,024,699	18,390,356	4,395,064		39,811,917
Depreciation provided during the year	-	5,778,974	105,847	3,241,990	1,648,446		10,775,257
At 31 March 2025	-	20,780,772	2,130,546	21,632,346	6,043,510		50,587,174
Net carrying amount:							
At 31 March 2025	-	8,969,616	245,546	10,881,732	2,609,296		22,706,190
<b>31 March 2024</b>							
Cost:							
At 1 April 2023	-	26,522,402	2,066,472	23,033,111	5,484,515	399,200	57,505,700
Additions	15,394,570	2,042,540	148,400	2,216,105	1,081,222	-	20,882,837
Written-off	-	-	-	-	-	(399,200)	(399,200)
Government subvention relating to capital works projects	(15,394,570)	-	-	-	-		(15,394,570)
At 31 March 2024	-	28,564,942	2,214,872	25,249,216	6,565,737		62,594,767
Accumulated depreciation:							
At 1 April 2023	-	9,412,377	1,697,479	15,666,886	2,781,733		29,558,475
Depreciation provided during the year	-	5,589,421	327,220	2,723,470	1,613,331		10,253,442
At 31 March 2024	-	15,001,798	2,024,699	18,390,356	4,395,064		39,811,917
Net carrying amount:							
At 31 March 2024	-	13,563,144	190,173	6,858,860	2,170,673		22,782,850

During the year, capital subvention of HK\$15,676,794 (2024: HK\$15,394,570) from the Government relating to capital works projects were recognised as a reduction in the carrying amount of the relevant asset.

## 10. RETIREMENT BENEFIT SCHEMES

### *Defined contribution plans*

During the year, the total expense recognised in income and expenditure in respect of pension scheme contributions to the MPF Scheme and a defined contribution scheme under the Occupational Retirement Schemes Ordinance amounted to HK\$7,802,001 (2024: HK\$8,327,261).

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### 11. 應收賬款

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

於各報告日期使用撥備矩陣進行減值分析，以計量預期信貸虧損。撥備率乃基於具有類似虧損情況之各個客戶分類組別之逾期天數釐定。相關計算反映概率加權結果、貨幣之時間價值以及於報告日期可獲得有關過往事件、當前狀況以及未來經濟狀況預測之合理及有理據的資料。一般而言，逾期超過一年及無受限於強制執行活動的應收賬款會予以撇銷。於2025年及2024年3月31日，經評估的應收賬款預期信貸虧損為極小。

### 12. 預付款項、按金及其他應收賬款

	2025 港元	2024 港元
預付款項	3,805,778	2,036,448
按金及其他應收賬款	<u>624,722</u>	<u>624,929</u>
	<u>4,430,500</u>	<u>2,661,377</u>

包含在上述結餘之金融資產為近期並無違約或逾期紀錄之按金及其他應收賬款。於2025年及2024年3月31日，經評估的預期信貸虧損為極小。

### 13. 現金及現金等價物

	2025 港元	2024 港元
現金及銀行存款	13,674,269	19,982,906
定期存款	<u>21,060,000</u>	<u>15,060,000</u>
	<u>34,734,269</u>	<u>35,042,906</u>

銀行存款根據每日銀行存款利率按浮動利率賺取利息。根據本醫院的即時現金需求，短期定期存款之存款期為六至十二個月不等，並按相應之定期存款利率賺取利息。銀行存款和定期存款存於信譽良好而近期並無不履約紀錄之銀行。

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### 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 2025 and 2024 were assessed to be minimal.

### 12. PREPAYMENTS, DEPOSITS AND OTHER RECEIVABLES

	2025 HK\$	2024 HK\$
Prepayments	3,805,778	2,036,448
Deposits and other receivables	<u>624,722</u>	<u>624,929</u>
	<u>4,430,500</u>	<u>2,661,377</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 2025 and 2024, the expected credit losses were assessed to be minimal.

### 13. CASH AND CASH EQUIVALENTS

	2025 HK\$	2024 HK\$
Cash on hand and at banks	13,674,269	19,982,906
Time deposits	<u>21,060,000</u>	<u>15,060,000</u>
	<u>34,734,269</u>	<u>35,042,906</u>

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

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14. 應付賬款、其他應付賬款及應計費用

應付賬款和其他應付賬款為不計息，平均信貸期為30天。

15. 合約負債

	2025 3月31日 港元	2024 3月31日 港元	2023 3月31日 港元
來自客戶之短期預收款項			
提供牙科協助服務	452,555	452,555	459,251
提供培訓課程	533,071	439,109	884,988
	<u>985,626</u>	<u>891,664</u>	<u>1,344,239</u>

合約負債包括就提供牙科協助服務和培訓課程收取之短期預收款項。2025年及2024年合約負債增加/減少主要由於年末從客戶收取與提供牙科協助服務和培訓課程有關的短期預收款項增加/減少所致。

16. 遞延收入

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

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

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

#### 15. CONTRACT LIABILITIES

	31 March 2025 HK\$	31 March 2024 HK\$	1 April 2023 HK\$
<i>Short-term advances received from customers</i>			
Provision of dental assistance services	452,555	452,555	459,251
Provision of training courses	533,071	439,109	884,988
	<u>985,626</u>	<u>891,664</u>	<u>1,344,239</u>

Contract liabilities include short-term advances received to provide dental assistance services and training courses. The increase/decrease in contract liabilities in 2025 and 2024 was mainly due to the increase/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. DEFERRED INCOME

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

## 17. 關聯方交易

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

	2025 港元	2024 港元
來自政府的經常資助金	222,069,000	210,132,000
來自政府的資本補助金	15,676,794	15,394,570
從機電工程營運基金購置的物業、 機器及設備項目	4,401,000	6,308,000
機電工程營運基金收取的機電維修 及其他服務費用開支	<u>14,813,334</u>	<u>12,231,020</u>

(b)本醫院使用的土地及樓宇均屬政府產業。於年內，本醫院並無就使用該土地及樓宇向政府支付任何租金（2024年：無）。

(c)本醫院主要管理人員的報酬	2025 港元	2024 港元
短期員工福利	2,042,700	2,526,373
離職後福利	<u>9,000</u>	<u>7,500</u>
支付給主要管理人員的總報酬	<u>2,051,700</u>	<u>2,533,873</u>

## 18. 按類別分類之金融工具

於報告期末，本醫院的金融資產包括應收賬款，包含在預付款項、按金及其他應收賬款的金融資產以及現金及現金等價物，分類為按攤銷成本列賬的金融資產。於2025年3月31日，包含在預付款項、按金及其他應收賬款中的金融資產的賬面值為624,722港元（2024年：624,929港元）。其他金融資產的賬面值顯示在財務狀況表上。

於報告期末，本醫院的金融負債包括包含在應付賬款、其他應付賬款及應計費用中的金融負債，分類為按攤銷成本列賬的金融負債。於2025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20,242,280港元（2024年：14,821,382港元）。

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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:

	2025 HK\$	2024 HK\$
Recurrent subvention from the Government	222,069,000	210,132,000
Capital subvention from the Government	15,676,794	15,394,570
Purchases of items of property, plant and equipment from Electrical and Mechanical Services Trading Fund	4,401,000	6,308,000
Electrical and mechanical maintenance and other services fee expenses charged by Electrical and Mechanical Services Trading Fund	<u>14,813,334</u>	<u>12,231,020</u>

- (b) The land and buildings used by the Hospital is owned by the Government. During the year, the Hospital did not pay any rent to the Government for the use of land and buildings (2024: Nil).

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

	2025 HK\$	2024 HK\$
Short-term employee benefits	2,042,700	2,526,373
Post-employment benefits	<u>9,000</u>	<u>7,500</u>
Total compensation paid to key management personnel	<u>2,051,700</u>	<u>2,533,873</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 cash equivalents, are categorised as financial assets at amortised cost as at the end of the reporting period. The carrying amounts of the financial assets included in prepayments, deposits and other receivables as at 31 March 2025 amounted to HK\$624,722 (2024: HK\$624,929). 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 2025 amounted to HK\$20,242,280 (2024: HK\$14,821,382).

## 19. 金融工具的公允值

在報告期末，本醫院之金融資產和金融負債的賬面值與其公允值相若。

## 20. 財務風險管理目標和政策

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

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

### 信貸風險

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

### 最高風險及年末分階段分類

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

於2025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*	-	-	-	15,471	15,471
包含在預付款項、按金及 其他應收賬款中的金融資產					
- 正常**	624,722	-	-	-	624,722
現金及現金等價物					
- 尚未逾期	34,734,269	-	-	-	34,734,269
	<u>35,358,991</u>	<u>-</u>	<u>-</u>	<u>15,471</u>	<u>35,374,462</u>

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

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

### *Credit risk*

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

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

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

As at 31 March 2025

	12-month		Lifetime ECLs		Total HK\$
	ECLs		Simplified		
	Stage 1 HK\$	Stage 2 HK\$	Stage 3 HK\$	approach HK\$	
Accounts receivable*	-	-	-	15,471	15,471
Financial assets included in prepayments, deposits and other receivables					
- Normal**	624,722	-	-	-	624,722
Cash and cash equivalents					
- Not yet past due	34,734,269	-	-	-	34,734,269
	<u>35,358,991</u>	<u>-</u>	<u>-</u>	<u>15,471</u>	<u>35,374,462</u>

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)

於2024年3月31日

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

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

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

流動資金風險

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

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

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

The Prince Philip Dental Hospital  
NOTES TO FINANCIAL STATEMENTS  
31 March 2025

20. FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (continued)

*Credit risk (continued)*  
*Maximum exposure and year-end staging (continued)*  
As at 31 March 2024

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

\* 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.

菲臘牙科醫院

財務報表附註

2025年3月31日

## 20. 財務風險管理目標和政策 (續)

### 資本管理

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

管理局定期審查和管理其資本結構，並根據經濟狀況的變化和相關資產的風險特徵對其進行調整。為了維持資本結構，本醫院通過政府補貼獲得資金。截至2025年3月31日和2024年3月31日止年度，資本管理的目標、政策或程序並無變動。

本醫院的資本包括儲備的所有組成部分。

## 21. 財務報表之批准

本財務報表於2025年11月26日獲管理局批准及授權刊發。

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

### *Capital management*

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

The Board of Governors regularly reviews and manages its capital structure and makes adjustments to it in light of changes in economic conditions and the risk characteristics of the underlying assets. To maintain the capital structure, the Hospital obtains funding through government subvention. No changes were made in the objectives, policies or processes for managing capital during the years ended 31 March 2025 and 2024.

Capital of the Hospital comprises all components of reserves.

## 21. APPROVAL OF THE FINANCIAL STATEMENTS

The financial statements were approved and authorised for issue by the Board of Governors on 26 November 2025.

**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》之資助金儲備計算依據

截至2025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本財政年度的年度經常資助金的15%。超出此限制的金額應在本財政年度退還給政府，或從下一年的政府資助金中扣除。

用於管理層用途，資助金儲備之調節如下：

	2025 港元	2024 港元
於年初	22,005,912	17,208,730
年度全面(虧損)/收益總額	(7,033,684)	1,812,874
遞延收入撥回	(2,676,862)	(2,638,142)
物業、機器及設備之折舊	10,775,257	10,253,442
物業、機器及設備之撇銷	-	399,200
存貨之增加	(24,121)	(15,372)
累算年假之增加/(減少)	119,860	(951,596)
累算員工約滿酬金之增加/(減少)	933,724	(411,479)
購置物業、機器及設備項目	<u>(6,147,750)</u>	<u>(3,651,745)</u>
於年終	<u>17,952,336</u>	<u>22,005,912</u>
分析如下：		
資助金儲備	<u>17,952,336</u>	<u>22,005,912</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 2025

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:

	2025 HK\$	2024 HK\$
At beginning of year	22,005,912	17,208,730
Total comprehensive (deficit)/income for the year	(7,033,684)	1,812,874
Release of deferred income	(2,676,862)	(2,638,142)
Depreciation of property, plant and equipment	10,775,257	10,253,442
Write-off of items of property, plant and equipment	-	399,200
Increase in inventories	(24,121)	(15,372)
Increase/(decrease) in accrued annual leave	119,860	(951,596)
Increase/(decrease) in accrued gratuities	933,724	(411,479)
Purchases of items of property, plant and equipment	<u>(6,147,750)</u>	<u>(3,651,745)</u>
At end of year	<u>17,952,336</u>	<u>22,005,912</u>
Analysed into:		
Reserve from subvention	<u>17,952,336</u>	<u>22,005,912</u>



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

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