

財務報告 Financial Statements

於2014年8月31日資產負債表(以港元為單位)
Balance sheet as at 31 August 2014 (Expressed in Hong Kong dollars)

		2014 \$	2013 \$
非流動資產	Non-current assets		
固定資產	Fixed assets	<u>62,911,120</u>	<u>82,981,280</u>
流動資產	Current assets		
存貨	Inventories	1,024,831	619,681
預付款項、按金及應收款	Prepayments, sundry deposits and receivables	54,267,306	85,855,376
現金及銀行存款	Cash and bank deposits	326,951,823	301,192,654
		<u>382,243,960</u>	<u>387,667,711</u>
流動負債	Current liabilities		
應付賬款及應計項目	Accounts payable and accruals	157,088,089	166,253,891
預收收入	Receipts in advance	561,317	908,436
遞延政府補助	Deferred government grants	20,751,265	23,328,563
		<u>178,400,671</u>	<u>190,490,890</u>
淨流動資產	Net current assets	<u>203,843,289</u>	<u>197,176,821</u>
資產總值減流動負債	Total assets less current liabilities	266,754,409	280,158,101
非流動負債	Non-current liabilities		
應付賬款及應計項目	Accounts payable and accruals	6,465,285	6,793,454
遞延政府補助	Deferred government grants	23,040,055	43,487,762
		<u>29,505,340</u>	<u>50,281,216</u>
淨資產	Net assets	<u>237,249,069</u>	<u>229,876,885</u>
代表：	Representing:		
累計盈餘	Accumulated surplus	<u>237,249,069</u>	<u>229,876,885</u>

截至2014年8月31日止年度全面收益表(以港元為單位)

Statement of comprehensive income for the year ended 31 August 2014 (Expressed in Hong Kong dollars)

		2014	2013
		\$	\$
收入	Income		
香港中學文憑考試	Hong Kong Diploma of Secondary Education Examination	229,407,194	243,106,695
香港高級程度會考	Hong Kong Advanced Level Examination	5,579	8,173,295
國際和專業及 其他本地考試	International and professional and other local examinations	86,396,468	87,968,927
基本能力評估	Basic Competency Assessments	80,918,537	94,517,000
銷售刊物	Sale of publications	13,364,220	12,718,978
政府補助	Government grants	42,262,266	85,563,577
利息收入	Interest income	2,927,099	1,142,877
雜項收入	Sundry income	13,505,197	10,472,303
		468,786,560	543,663,652
支出	Expenditure		
員工成本	Staff costs	228,447,430	231,219,455
考試人員開支	Examination personnel expenses	89,572,769	100,893,587
行政及其他營運費用	Administrative and other operating expenses	113,874,538	120,836,577
折舊	Depreciation	29,519,639	29,925,873
		461,414,376	482,875,492
年度盈餘及 全面收益總額	Surplus and total comprehensive income for the year	7,372,184	60,788,160

截至2014年8月31日止年度儲備變動表(以港元為單位)

Statement of changes in reserves for the year ended 31 August 2014 (Expressed in Hong Kong dollars)

		累計盈餘 Accumulated Surplus \$
於2012年9月1日	At 1 September 2012	169,088,725
年度盈餘及全面收益總額	Surplus and total comprehensive income for the year	<u>60,788,160</u>
於2013年8月31日	At 31 August 2013	<u>229,876,885</u>
於2013年9月1日	At 1 September 2013	229,876,885
年度盈餘及全面收益總額	Surplus and total comprehensive income for the year	<u>7,372,184</u>
於2014年8月31日	At 31 August 2014	<u>237,249,069</u>