

財務報表 Financial Statements

於2018年8月31日資產負債表 (以港幣列示)

Balance sheet at 31 August 2018 (Expressed in Hong Kong dollars)

		2018 \$	2017 \$
非流動資產	Non-current assets		
固定資產	Fixed assets	51,692,167	57,367,909
流動資產	Current assets		
存貨	Inventories	1,047,290	1,358,415
預付款項、按金及應收款	Prepayments, sundry deposits and receivables	34,645,680	28,438,529
現金及銀行存款	Cash and bank deposits	261,908,587	288,150,282
		297,601,557	317,947,226
流動負債	Current liabilities		
應付賬款及應計項目	Accounts payable and accruals	153,175,387	163,602,063
預收收入	Receipts in advance	980,992	3,437,389
遞延政府補助	Deferred government grants	167,822	1,966,808
		154,324,201	169,006,260
流動資產淨值	Net current assets	143,277,356	148,940,966
資產總值減流動負債	Total assets less current liabilities	194,969,523	206,308,875
非流動負債	Non-current liabilities		
應付賬款及應計項目	Accounts payable and accruals	9,544,788	10,613,090
遞延政府補助	Deferred government grants	637,677	805,499
		10,182,465	11,418,589
資產淨值	Net assets	184,787,058	194,890,286
代表：	Representing:		
累計盈餘	Accumulated surplus	184,787,058	194,890,286

截至2018年8月31日止年度全面收益表 (以港幣列示)

Statement of comprehensive income for the year ended 31 August 2018 (Expressed in Hong Kong dollars)

		2018	2017
		\$	\$
收入	Income		
香港中學文憑考試	Hong Kong Diploma of Secondary Education Examination	187,559,958	187,132,612
國際和專業及其他本地考試	International and professional and other local examinations	115,975,833	106,597,803
基本能力評估	Basic Competency Assessment	75,335,000	78,414,000
銷售刊物	Sale of publications	15,998,694	16,381,357
政府補助	Government grants	1,966,808	5,852,393
利息收入	Interest income	2,528,520	2,104,066
雜項收入	Sundry income	15,369,491	13,906,981
		414,734,304	410,389,212
支出	Expenditure		
員工成本	Staff costs	229,531,099	224,893,132
考試人員開支	Examination personnel expenses	83,827,683	86,552,029
行政及其他營運費用	Administrative and other operating expenses	91,181,262	96,976,127
折舊	Depreciation	20,297,488	18,477,455
		424,837,532	426,898,743
年度虧損及全面收益總額	Deficit and total comprehensive income for the year	(10,103,228)	(16,509,531)

截至2018年8月31日止年度儲備變動表 (以港幣列示)

Statement of changes in reserves for the year ended 31 August 2018 (Expressed in Hong Kong dollars)

		累計盈餘 Accumulated surplus \$
於2016年9月1日	At 1 September 2016	211,399,817
年度虧損及全面收益總額	Deficit and total comprehensive income for the year	<u>(16,509,531)</u>
於2017年8月31日	At 31 August 2017	<u>194,890,286</u>
於2017年9月1日	At 1 September 2017	194,890,286
年度虧損及全面收益總額	Deficit and total comprehensive income for the year	<u>(10,103,228)</u>
於2018年8月31日	At 31 August 2018	<u>184,787,058</u>