

財務報告 Financial Statements

於2012年8月31日資產負債表(以港元為單位)
Balance sheet as at 31 August 2012 (Expressed in Hong Kong dollars)

		2012 \$	2011 \$
非流動資產	Non-current assets		
固定資產	Fixed assets	95,672,279	105,142,474
		95,672,279	105,142,474
流動資產	Current assets		
存貨	Inventories	276,002	415,119
預付款項、按金及應收款	Prepayments, sundry deposits and receivables	57,922,018	116,150,672
現金及銀行存款	Cash and bank deposits	280,591,970	142,450,962
		338,789,990	259,016,753
流動負債	Current liabilities		
應付賬款及應計項目	Accounts payable and accruals	180,552,854	159,519,489
預收收入	Receipts in advance	548,900	252,200
遞延政府補助	Deferred government grants	22,777,111	30,078,043
		203,878,865	189,849,732
淨流動資產	Net current assets	134,911,125	69,167,021
非流動負債	Non current liabilities		
遞延政府補助	Deferred government grants	61,494,679	69,110,191
淨資產	Net assets	169,088,725	105,199,304
代表：	Representing：		
累計盈餘	Accumulated surpluses	169,088,725	105,199,304

截至2012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 2012 (Expressed in Hong Kong dollars)

收入	Income	2012 \$	2011 \$
香港中學會考	Hong Kong Certificate of Education Examination	6,130	22,573,653
香港高級程度會考	Hong Kong Advanced Level Examination	113,458,067	111,484,949
香港中學文憑考試	Hong Kong Diploma of Secondary Education Examination	214,001,538	-
國際和專業及其他本地考試	International and professional and other local examinations	82,960,399	73,934,667
基本能力評估	Basic Competency Assessments	70,815,367	82,815,756
普通話水平研究計劃	Putonghua Research Project	-	5,447,827
銷售刊物	Sale of publications	8,698,759	11,625,545
政府補助	Government grants	102,130,187	130,489,000
利息收入	Interest income	1,068,210	254,691
雜項收入	Sundry income	7,459,193	7,469,055
		600,597,850	446,095,143
支出	Expenditure		
員工成本	Staff costs	238,168,285	208,419,048
其他人員開支	Other personnel expenses	131,403,834	74,989,199
行政及其他營運費用	Administrative and other operating expenses	134,669,416	104,716,809
折舊	Depreciation	32,466,894	40,835,976
		536,708,429	428,961,032
本年盈餘及全面收益總額	Surplus and total comprehensive income for the year	63,889,421	17,134,111

截至2012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 2012 (Expressed in Hong Kong dollars)

		累計盈餘 Accumulated Surpluses \$
於2010年9月1日	At 1 September 2010	88,065,193
年度盈餘及全面收益總額	Surplus and total comprehensive income for the year	17,134,111
於2011年8月31日	At 31 August 2011	105,199,304
於2011年9月1日	At 1 September 2011	105,199,304
年度盈餘及全面收益總額	Surplus and total comprehensive income for the year	63,889,421
於2012年8月31日	At 31 August 2012	169,088,725