

財務報告 Financial Statements

於2015年8月31日資產負債表(以港元為單位)

Balance sheet as at 31 August 2015 (Expressed in Hong Kong dollars)

		2015	2014
		\$	\$
非流動資產	Non-current assets		
固定資產	Fixed assets	48,310,717	62,911,120
流動資產	Current assets		
存貨	Inventories	1,293,347	1,024,831
預付款項、按金及應收款	Prepayments, sundry deposits and receivables	29,808,880	54,267,306
現金及銀行存款	Cash and bank deposits	340,908,352	326,951,823
		372,010,579	382,243,960
流動負債	Current liabilities		
應付賬款及應計項目	Accounts payable and accruals	157,320,713	157,088,089
預收收入	Receipts in advance	361,433	561,317
遞延政府補助	Deferred government grants	15,238,602	20,751,265
		172,920,748	178,400,671
淨流動資產	Net current assets	199,089,831	203,843,289
資產總值減流動負債	Total assets less current liabilities	247,400,548	266,754,409
非流動負債	Non-current liabilities		
應付賬款及應計項目	Accounts payable and accruals	8,169,853	6,465,285
遞延政府補助	Deferred government grants	8,127,723	23,040,055
		16,297,576	29,505,340
淨資產	Net assets	231,102,972	237,249,069
代表：	Representing:		
累計盈餘	Accumulated surplus	231,102,972	237,249,069

截至2015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 2015 (Expressed in Hong Kong dollars)

		2015	2014
		\$	\$
收入	Income		
香港中學文憑考試	Hong Kong Diploma of Secondary Education Examination	211,274,499	229,407,194
香港高級程度會考	Hong Kong Advanced Level Examination	–	5,579
國際和專業及其他本地考試	International and professional and other local examinations	91,865,531	86,396,468
基本能力評估	Basic Competency Assessments	82,690,000	80,918,537
銷售刊物	Sale of publications	14,315,959	13,364,220
政府補助	Government grants	28,728,482	42,262,266
利息收入	Interest income	3,251,688	2,927,099
雜項收入	Sundry income	15,340,178	13,505,197
		447,466,337	468,786,560
支出	Expenditure		
員工成本	Staff costs	219,475,938	228,447,430
考試人員開支	Examination personnel expenses	93,424,375	89,572,769
行政及其他營運費用	Administrative and other operating expenses	112,566,989	113,874,538
折舊	Depreciation	28,145,132	29,519,639
		453,612,434	461,414,376
年度(虧損)/盈餘及全面收益總額	(Deficit)/Surplus and total comprehensive income for the year	(6,146,097)	7,372,184

截至2015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 2015 (Expressed in Hong Kong dollars)

		累計盈餘 Accumulated Surplus \$
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	7,372,184
於2014年8月31日	At 31 August 2014	237,249,069
於2014年9月1日	At 1 September 2014	237,249,069
年度虧損及全面收益總額	Deficit and total comprehensive income for the year	(6,146,097)
於2015年8月31日	At 31 August 2015	231,102,972