

財務報表 Financial Statements

於2020年8月31日資產負債表（以港幣列示）

Balance sheet at 31 August 2020 (Expressed in Hong Kong dollars)

		2020	2019
		\$	\$
非流動資產	Non-current assets		
固定資產 [註]	Fixed assets [Note]	87,484,666	53,597,643
流動資產	Current assets		
存貨	Inventories	1,288,707	893,190
預付款項、按金及應收款	Prepayments, sundry deposits and receivables	33,058,115	41,183,076
現金及銀行存款	Cash and bank deposits	335,322,054	280,890,568
		369,668,876	322,966,834
流動負債	Current liabilities		
應付賬款及應計項目	Accounts payable and accruals	188,713,526	152,541,785
合約負債	Contract liabilities	9,535,968	829,056
遞延政府補助	Deferred government grants	—	637,121
租賃負債 [註]	Lease liabilities [Note]	8,087,131	—
		206,336,625	154,007,962
流動資產淨值	Net current assets	163,332,251	168,958,872
資產總值減流動負債	Total assets less current liabilities	250,816,917	222,556,515
非流動負債	Non-current liabilities		
應付賬款及應計項目	Accounts payable and accruals	12,355,893	15,103,717
租賃負債 [註]	Lease liabilities [Note]	13,672,560	—
		26,028,453	15,103,717
資產淨值	Net assets	224,788,464	207,452,798
代表：	Representing :		
累計盈餘	Accumulated surplus	224,788,464	207,452,798

[註]：香港會計師公會發佈了一項新的《香港財務報告準則》第16號租賃的修訂。本局自2019年9月1日起初始應用《香港財務報告準則》第16號。本局已選擇採用經修訂的追溯法，根據經修訂的追溯法，本局並未重列比較資料。

[Note]: The HKICPA has issued a new HKFRS, HKFRS 16, Leases, that are first effective for the current accounting period of the Authority. The Authority has initially applied HKFRS 16 at 1 September 2019 using the modified retrospective approach. Under this approach, the comparative information is not restated.

截至2020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 2020 (Expressed in Hong Kong dollars)

		2020	2019
		\$	\$
收入	Income		
香港中學文憑考試	Hong Kong Diploma of Secondary Education Examination	182,121,708	186,677,951
國際和專業及其他本地考試	International and professional and other local examinations	124,681,908	116,689,404
全港性系統評估/ 基本能力評估	Territory-wide System Assessment/ Basic Competency Assessment	56,722,000	80,108,996
銷售刊物	Sale of publications	14,339,117	15,950,097
政府補助	Government grants	52,437,121	50,568,378
利息收入	Interest income	4,447,615	4,068,166
雜項收入	Sundry income	15,641,849	15,449,214
		450,391,318	469,512,206
支出	Expenditure		
員工成本	Staff costs	251,225,836	240,492,732
考試人員開支	Examination personnel expenses	59,134,819	86,477,567
行政及其他營運費用	Administrative and other operating expenses	94,603,048	99,433,767
折舊 [註]	Depreciation [Note]	27,711,808	20,442,400
財務成本 [註]	Finance costs [Note]	275,373	—
		432,950,884	446,846,466
年度盈餘及 全面收益總額	Surplus and total comprehensive income for the year	17,440,434	22,665,740

[註]：香港會計師公會發佈了一項新的《香港財務報告準則》第16號租賃的修訂。本局自2019年9月1日起初始應用《香港財務報告準則》第16號。本局已選擇採用經修訂的追溯法，根據經修訂的追溯法，本局並未重列比較資料。

[Note]: The HKICPA has issued a new HKFRS, HKFRS 16, Leases, that are first effective for the current accounting period of the Authority. The Authority has initially applied HKFRS 16 at 1 September 2019 using the modified retrospective approach. Under this approach, the comparative information is not restated.

截至2020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 2020 (Expressed in Hong Kong dollars)

		累計盈餘 Accumulated surplus \$
於2018年9月1日	At 1 September 2018	184,787,058
年度盈餘及全面收益總額	Surplus and total comprehensive income for the year	<u>22,665,740</u>
於2019年8月31日	At 31 August 2019	207,452,798
首次應用香港財務報告準則第16號之影響[註]	Impact on initial application of HKFRS 16 [Note]	<u>(104,768)</u>
於2019年9月1日	At 1 September 2019	207,348,030
年度盈餘及全面收益總額	Surplus and total comprehensive income for the year	<u>17,440,434</u>
於2020年8月31日	At 31 August 2020	<u>224,788,464</u>

[註]：香港會計師公會發佈了一項新的《香港財務報告準則》第16號，租賃的修訂。本局自2019年9月1日起初始應用《香港財務報告準則》第16號。本局已選擇採用經修訂的追溯法，並已調整權益於二零一九年九月一日的期初結餘，以確認初始應用新準則的累計影響。比較資料未經重述，並繼續按照《香港會計準則》權益第17號列報。

[Note]: The HKICPA has issued a new HKFRS, HKFRS 16, Leases, that are first effective for the current accounting period of the Authority. The Authority has initially applied HKFRS 16 as from 1 September 2019. The Authority has elected to use the modified retrospective approach and has therefore recognised the cumulative effect of initial application as an adjustment to the opening balance of equity at 1 September 2019. Comparative information has not been restated and continues to be reported under HKAS 17.