

財務報表 Financial Statements

於2022年8月31日資產負債表（以港幣列示）

Balance sheet at 31 August 2022 (Expressed in Hong Kong dollars)

		2022	2021
		\$	\$
非流動資產	Non-current assets		
固定資產	Fixed assets	84,147,743	81,615,917
流動資產	Current assets		
存貨	Inventories	1,196,204	1,073,714
預付款項、按金及應收款項	Prepayments, sundry deposits and receivables	35,964,377	33,266,781
現金及銀行存款	Cash and bank deposits	428,257,717	269,612,606
		465,418,298	303,953,101
流動負債	Current liabilities		
應付賬款及應計項目	Accounts payable and accruals	113,964,034	83,437,227
合約負債	Contract liabilities	4,946,791	9,305,585
遞延政府補助	Deferred government grants	—	—
租賃負債	Lease liabilities	8,298,764	7,040,239
		127,209,589	99,783,051
流動資產淨值	Net current assets	338,208,709	204,170,050
資產總值減流動負債	Total assets less current liabilities	422,356,452	285,785,967
非流動負債	Non-current liabilities		
應付賬款及應計項目	Accounts payable and accruals	15,716,154	12,186,532
租賃負債	Lease liabilities	3,124,903	6,632,321
		18,841,057	18,818,853
資產淨值	Net assets	403,515,395	266,967,114
代表：	Representing:		
累計盈餘	Accumulated surplus	403,515,395	266,967,114

截至 2022 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 2022 (Expressed in Hong Kong dollars)

		2022	2021
		\$	\$
收入	Income		
香港中學文憑考試	Hong Kong Diploma of Secondary Education Examination	178,276,408	177,191,329
國際和專業及其他本地考試	International and professional and other local examinations	90,597,210	99,761,009
全港性系統評估	Territory-wide System Assessment	77,351,000	68,070,000
銷售刊物及牌照費	Sale of publications and license fee	13,357,910	13,529,091
政府補助	Government grants	198,270,000	80,000,000
利息收入	Interest income	2,683,028	1,518,090
雜項收入	Sundry income	16,183,167	14,573,566
		576,718,723	454,643,085
支出	Expenditure		
員工成本	Staff costs	234,292,027	235,555,188
考試人員開支	Examination personnel expenses	57,883,355	59,954,871
行政及其他營運費用	Administrative and other operating expenses	115,642,527	84,686,923
折舊	Depreciation	32,181,627	32,016,055
財務成本	Finance costs	170,906	251,398
		440,170,442	412,464,435
年度盈餘及全面收益總額	Surplus and total comprehensive income for the year	136,548,281	42,178,650

截至2022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 2022 (Expressed in Hong Kong dollars)

		累計盈餘 Accumulated surplus \$
於2020年9月1日	At 1 September 2020	224,788,464
年度盈餘及全面收益總額	Surplus and total comprehensive income for the year	<u>42,178,650</u>
於2021年8月31日及2021年9月1日	At 31 August 2021 and 1 September 2021	266,967,114
年度盈餘及全面收益總額	Surplus and total comprehensive income for the year	<u>136,548,281</u>
於2022年8月31日	At 31 August 2022	<u><u>403,515,395</u></u>