

FINANCE

財務概況

A year of solid progress

The University continued to manage its finance effectively and efficiently during the year 2014/15, with satisfactory results achieved for the period. The University and the Consolidated Entity recorded an operating surplus of \$464.3 million (2013/14:\$831.3 million) and \$441.4 million (2013/14:\$1,007.2 million) respectively in 2014/15. Net assets of both the University and the Consolidated Entity grew 9% and 7% to \$5,293.1 million (2013/14:\$4,848.0 million) and \$6,180.5 million (2013/14:\$5,757.2 million) respectively.

穩健發展的一年

在 2014/15 年度，大學繼續維持穩妥且高效的財務管理，財政情況令人滿意。大學與綜合體分別錄得盈餘 4.643 億港元 (2013/14：8.313 億港元) 及 4.414 億港元 (2013/14：10.072 億港元)。大學與綜合體的淨資產增長率分別為 9% 及 7%，達 52.931 億港元 (2013/14：48.480 億港元) 及 61.805 億港元 (2013/14：57.572 億港元)。

Operating results and financial position

Income for the University in 2014/15 was \$5,461.7 million (2013/14: \$5,440.8 million), representing a net increase of \$20.9 million. This gain was attributable to the increase in Government Subventions of \$75.4 million, comprising the receipt of additional supplementary grant following the civil service pay adjustment with effect from April 2014, an increase in Donations and Benefactions of \$58.3 million, and a slight increase in Tuition and Other Fees of \$20.8 million. These were largely offset by a reduction in net investment gain of \$133.0 million, owing to the volatile securities market environment towards the end of the year.

On the expenditure side, the University recorded an increase of \$385.3 million, or 8%, in total expenditure to \$4,994.8 million (2013/14: \$4,609.5 million). Staff costs and benefits, accounting for 62% of the total expenditure, increased by \$244.7 million. This was in line with the University's Strategic Plan for 2012/13 - 2017/18 on recruiting, developing, retaining and rewarding quality staff. In addition to the general adjustment with reference to civil service pay adjustment, the University carried out a merit-based salary adjustment under the Salary Review and Reward System for the second year. Furthermore, the number of full-time temporary research personnel increased by about 150 (or 14%).

The establishment of University Research Facilities ("URF") in the year brought the University one step closer towards achieving its Strategic Plan on Research, which is designed to foster a culture

營運結果及財務狀況

大學在 2014/15 年度的總收入為 54.617 億港元 (2013/14: 54.408 億港元)，較去年淨增長 2,090 萬港元。收入增長原因是政府撥款增加了 7,540 萬港元，包括因應 2014 年 4 月起調整公務員薪酬而額外增撥的補助金。另外，外界捐助增加了 5,830 萬港元，而學費和其他費用亦有 2,080 萬港元的輕微調升。然而，年底證券市場環境波動，淨投資收益因而減少了 1.330 億港元，抵消了大部分的收入增長。

大學總開支較去年增長 3.853 億港元或 8%，達 49.948 億港元 (2013/14: 46.095 億港元)。教職員薪酬及福利開支佔總開支 62%，增長了 2.447 億港元。這增幅符合大學 2012/13 至 2017/18 策略發展計劃中有關招聘、培養、挽留及獎勵優秀員工的目標。除了根據公務員薪酬調整之外，大學亦在第二年的薪酬檢討及獎勵制度下推行了績效薪酬調整。此外，全職臨時科研人員的數目亦增加了約一百五十名 (或 14%)。

大學策略發展計劃有關科研範疇方面，目標是營造適當的科研文化與環境，讓研究工作蓬勃發展，並成就卓越。年內成立的中心



and an environment in which research can thrive and excel. In addition to the resources required for supporting research development, there was an increase in expenses for enhancing the University's IT facilities, equipment as well as teaching and learning environment.

The total operating income of subsidiaries was \$1,382.3 million (2013/14: \$1,439.4 million), and total operating expenditure was \$1,406.7 million (2013/14: \$1,266.1 million), resulting in an operating deficit of \$24.4 million for the year (2013/14: surplus of \$173.3 million). In comparison with last year, this 4% decrease in total operating income was mainly due to a decrease in net investment gain of Hong Kong Community College ("HKCC") and College of Professional and Continuing Education Limited ("CPCE"), which was in line with the investment results of the University. The other subsidiaries of the University, including Hotel ICON, maintained income comparable with the previous year. Total operating expenditure, excluding donation of \$100 million from subsidiaries to the University, actually increased by 3% corresponding to the current salary and price levels. HKCC and CPCE continued to invest in staff development, campus facilities, information technology, student development activities and scholarship/financial assistance to students in need. Although 2014/15 was a challenging year for the Hong Kong hotel industry, Hotel ICON achieved stable returns as a result of adjustments in its sales and marketing strategies and implementation of various cost control measures.

實驗室，見證大學向這目標邁進了一步。除了為科研發展提供充足資源之外，大學亦提升了資訊科技的配套和設備，以及改善教學環境，營運開支因而上升。

年內附屬公司的總營運收入為 13.823 億港元 (2013/14 : 14.394 億港元)，總營運開支為 14.067 億港元 (2013/14 : 12.661 億港元)，因而錄得營運虧損 2,440 萬港元 (2013/14 : 盈餘 1.733 億港元)。相比去年同期，總營運收入於 2014/15 年度下降了 4%，主要是由於香港專上學院和專業及持續教育學院有限公司的投資淨收益減少，這與大學的投資成績相若。其他附屬公司，包括「維港薈」，均保持與去年相若的收入水平。撇除附屬公司給予大學的 1 億港元捐款，本年總開支實較去年同期增加 3%，與現時薪酬及價格水平對應。香港專上學院和專業及持續教育學院繼續在職員培訓發展、校園設施、資訊科技配套、學生發展活動，以及獎學金或為有需要學生而設的學生財政援助上投放大量資源。雖然 2014/15 年度香港酒店業充滿挑戰，「維港薈」仍能透過調整銷售及市場策略和推行多項成本控制措施而獲得穩健的收益。

Analyses of the University and Consolidated Income and Expenditure are provided in Figures 1-4.

本校及綜合體之收入及開支情況的分析載於圖一至四。

FIGURE 1 圖一
2014/15 Consolidated income analysis
2014/15 年度綜合收入分析

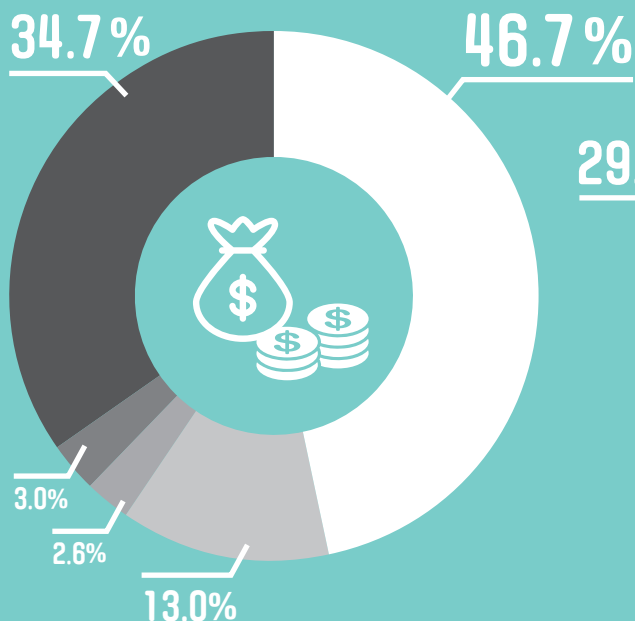
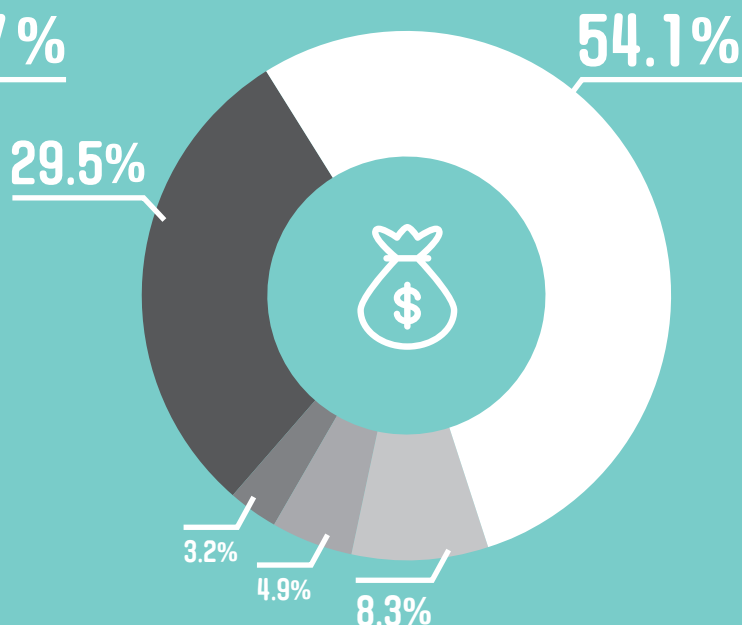


FIGURE 2 圖二
2014/15 University income analysis
2014/15 年度大學收入分析



KEY 圖例



Tuition and Other Fees
 學費及其他收費

Donations and Benefactions
 外界捐助



Government Subventions
 政府撥款



Net Investment Gain
 投資淨收益



Other Income
 其他收入

Income Analysis 收入分析

	Consolidated 綜合				University 大學			
	2015		2014		2015		2014	
	HK\$m	%	HK\$m	%	HK\$m	%	HK\$m	%
INCOME 收入								
Government Subventions 政府撥款	2,964	46.7	2,887	44.6	2,953	54.1	2,878	52.9
Tuition and Other Fees 學費及其他收費	2,207	34.7	2,185	33.8	1,614	29.5	1,593	29.3
Net Investment Gain 投資淨收益	189	3.0	379	5.9	174	3.2	307	5.6
Donations and Benefactions 外界捐助	168	2.6	202	3.1	267	4.9	208	3.8
Other Income 其他收入	825	13.0	819	12.6	454	8.3	455	8.4
TOTAL 總數	6,353	100	6,472	100	5,462	100	5,441	100



FIGURE 3 圖三
2014/15 Consolidated expenditure analysis
2014/15 年度綜合開支分析

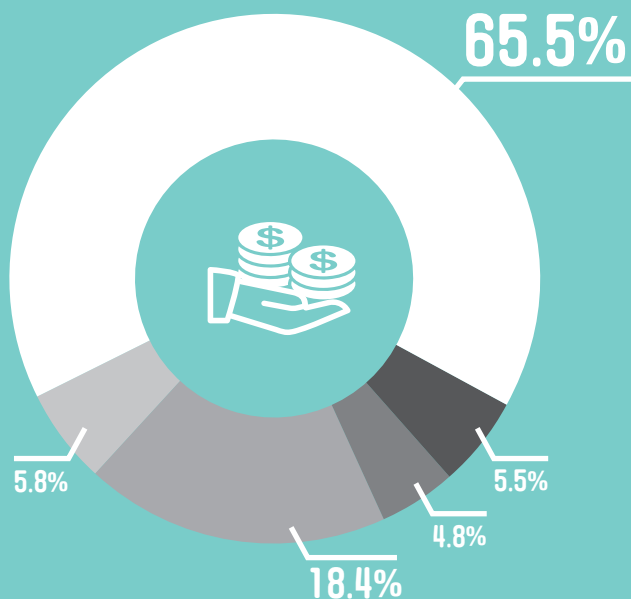
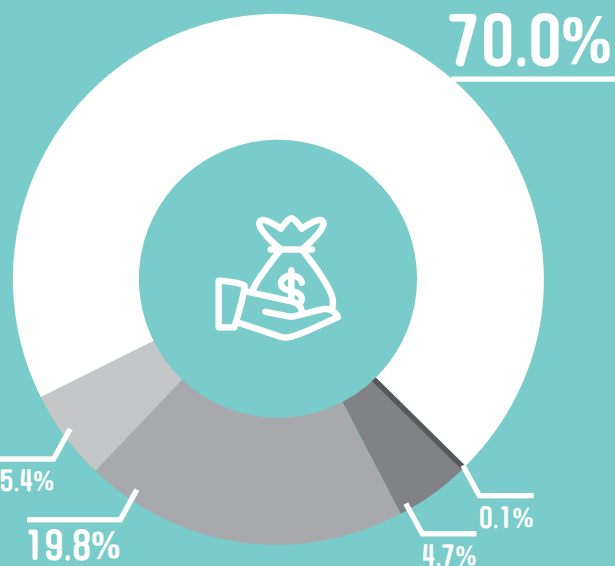


FIGURE 4 圖四
2014/15 University expenditure analysis
2014/15 年度大學開支分析



KEY 圖例



Learning and Research
學習及科研



Management and General
管理及一般項目



Premises and Related Expenses
校舍及有關開支



Student and General Educational Services
學生及一般教育服務



Other Activities
其他活動

Expenditure analysis 開支分析

	Consolidated 綜合		University 大學		2015		2014	
	2015	2014	2015	2014	2015	2014	2015	2014
	HK\$m	%	HK\$m	%	HK\$m	%	HK\$m	%
EXPENDITURE 開支								
Learning and Research 學習及科研								
Instruction and Research 教學及科研	3,187		2,896		2,923		2,658	
Library 圖書館	171		158		151		137	
Central Computing Facilities 中央電腦設施	201		173		160		135	
Other Academic Services 其他教學服務	306		282		254		229	
	3,865	65.5	3,509	64.3	3,488	70.0	3,159	68.7
Management and General 管理及一般項目	340	5.8	338	6.2	267	5.4	258	5.6
Premises and Related Expenses 校舍及有關開支	1,088	18.4	1,015	18.6	986	19.8	918	20.0
Student and General Educational Services 學生及一般教育服務	282	4.8	272	5.0	237	4.7	224	4.9
Other Activities 其他活動	326	5.5	321	5.9	6	0.1	39	0.8
TOTAL EXPENDITURE EXCLUDING FINANCE COSTS AND INCOME TAX 財務費用及所得稅以外開支	5,901	100	5,455	100	4,984	100	4,598	100

Research

In 2014/15, the total number of ongoing research projects was 2,893 (2013/14: 2,789), of which 790 (2013/14: 743) were new projects. The total number of candidates registered in research degrees was 1,621 (2013/14: 1,594).

In addition to recurrent grants by the University Grants Committee ("UGC") for supporting general research activities, the University also secured funding through other sources for specific research projects. Total grants of \$128.5 million (2013/14: \$108.5 million) were received from UGC and its Research Grants Council. Another \$362.1 million (2013/14: \$236.6 million) of research funds came from government related organizations and external private organizations. Total expenditure on research activities, projects and studentship, irrespective of funding sources, was \$615.5 million for the year (2013/14: \$487.5 million).

Following the establishment of the URF in Materials Characterization and Device Fabrication and the URF in Life Sciences, the University decided to establish a third URF in Chemical and Environmental Analysis in the year with an initial set-up cost of over \$50 million, according to the University's strategic development plan. These URFs demonstrate the University's determination to form a solid platform for world-class research by strengthening its competitiveness in these niche areas and promoting interdisciplinary collaboration.

Investments

The University continued to adopt the investment strategies developed by the Investment Committee, based on the Statement of Investment Policies and Guidelines approved by Council.

Funds of the University and major subsidiaries were pooled for efficient fund management. Approximately 40% of the investible funds were invested by external investment managers. As at 30 June 2015, 74.5% of the University's investments were in fixed income securities (2013/14: 78.8%) and 25.5% were in equities (2013/14: 21.1%). The University and the Consolidated Entity recorded a net investment gain of \$174.1 million (2013/14: \$307.1 million) and \$189.0 million (2013/14: \$379.3 million) respectively for the year. The decrease was mainly attributable to the volatility in financial markets.

科研

於 2014/15 年度進行中的科研項目共計 2,893 項 (2013/14 : 2,789 項) , 其中 790 項 (2013/14 : 743 項) 為新項目。而註冊研究生的總人數為 1,621 名 (2013/14 : 1,594 名) 。

除大學教育資助委員會 (「教資會」) 用於資助一般科研活動的經常性撥款外, 大學也循不同途徑募集資金, 用於支持特定的科研項目。大學從教資會及其研究資助局獲得的撥款為 1.285 億港元 (2013/14 : 1.085 億港元) 。另外, 從政府有關機構和對外私人機構所得的研究基金共計 3.621 億港元 (2013/14 : 2.366 億港元) 。將所有資金來源統一計算, 本年度用於研究活動、研究項目與研究生助學金支出共計 6.155 億港元 (2013/14 : 4.875 億港元) 。

繼成立材料與器件中心實驗室和生命科學中心實驗室後, 大學根據策略發展計劃於本年度決定成立第三個關於化學和環境分析的中心實驗室。該項設施的初始設置成本超過 5,000 萬港元。這些設施的成立, 可以加強專長領域的競爭力及推動跨學科合作, 正好展示大學決心建設一個穩固平台, 進行世界級的科研項目。

投資

大學繼續按校董會已審批的投資政策及指引, 採取由投資委員會制訂的投資策略。

為進行更有效的資本管理, 大學及其主要附屬公司的資本是集合投資的。獨立基金經理的投資資本佔可投資資金約 40%。截至 2015 年 6 月 30 日止, 大學投資的分配如下: 74.5% 投放於固定收入證券 (2013/14 : 78.8%)、25.5% 投放於股票 (2013/14 : 21.1%)。大學及綜合體本年度錄得的投資淨收益分別為 1.741 億港元 (2013/14 : 3.071 億港元) 及 1.890 億港元 (2013/14 : 3.793 億港元) , 收益減少主要源於金融市場的波動。



Capital programmes

For the year 2014/15, the University's capital programmes amounted to a total of \$217.7 million (2013/14: \$370.1 million), comprising capital development programmes of \$79.8 million (2013/14: \$224.2 million) and various alterations, additions and improvement projects of \$137.9 million (2013/14: \$145.9 million).

Two new development projects with financing from the University's non-UGC funds were approved during the year, namely the Redevelopment of Block X and the Footbridge Linking Phase 8 Development. The Redevelopment of Block X has an estimated construction cost of \$400 million. It will provide 4,700m² of net floor area for sports facilities and amenities as well as research and workshop space for the Aviation Services Research Centre. The project is targeted for completion in June 2017 and foundation works commenced in November 2014.

For the Footbridge Linking Phase 8 Development project, the University is spending about \$130 million to construct an 88-metre long pedestrian footbridge between the Main Campus and the Phase 8 Development. The design and build contract for the works was awarded in June 2015 and the project is scheduled for completion in February 2017.

In line with the University's growth and development plans, two new projects were under planning during the year. One is the Library Extension and Revitalization project, which includes the construction of an additional 6th floor at the top of the existing library building and the revitalization of the existing library floors. The other project is the potential campus extension at Ho Man Tin which is still in the early stage of development. A Technical Feasibility Statement was submitted for this project to the UGC in July 2015.

An analysis of the University's capital development programmes is provided in Figure 5.

大學基建項目情況的分析載於圖五。

基建項目

2014/15 年度基建項目總開支為 2.177 億港元 (2013/14 : 3.701 億港元) , 包括用於基建發展項目的 7,980 萬港元 (2013/14 : 2.242 億港元) , 以及校舍改善工程的 1.379 億港元 (2013/14 : 1.459 億港元) 。

由大學自資的教學樓 X 座重建計劃及連接第八期校舍的行人天橋計劃已於年內獲批准。教學樓 X 座重建計劃預計建築成本為 4 億港元，將提供淨樓面面積約四千七百平方米作體育及康樂設施，以及設置航空服務研究中心的研究工作室。項目的基礎工程已於 2014 年 11 月開始，並預計於 2017 年 6 月竣工。

連接第八期校舍與主校園的行人天橋長八十八米，工程費用為 1.3 億港元。該項目的設計及建造合約已於 2015 年 6 月簽訂，並計劃於 2017 年 2 月竣工。

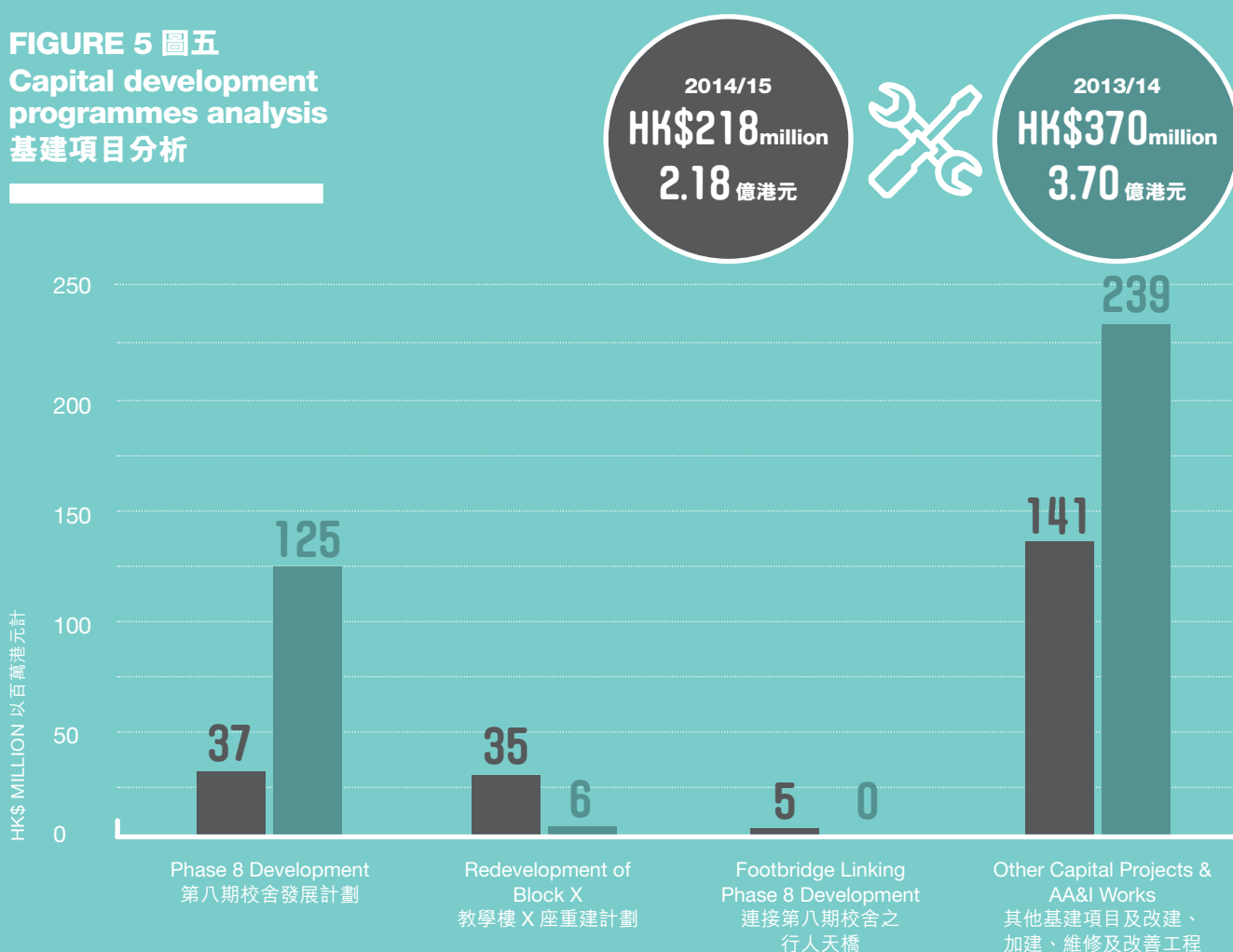
為配合大學的發展計劃，兩個新項目正在規劃階段。其一是圖書館擴建及活化計劃，包括在現有圖書館大樓頂層新建第六層，以及活化現有圖書館樓層。另一項目是何文田斜坡校園擴展計劃，此項目仍處於發展初期，其技術可行性報告已於 2015 年 7 月提交教資會。

Capital development programmes analysis

基建項目分析

	2015		2014	
	HK\$m	%	HK\$m	%
Phase 8 Development 第八期校舍發展計劃	37	16.9	125	33.8
Redevelopment of Block X 教學樓 X 座重建計劃	35	16.1	6	1.6
Footbridge Linking Phase 8 Development 連接第八期校舍之行人天橋	5	2.3	—	0.0
Other Capital Projects & AA&I Works 其他基建項目及改建、加建、維修及改善工程	141	64.7	239	64.6
	218	100	370	100

FIGURE 5 圖五
Capital development programmes analysis
基建項目分析



Donations

The University received donations totaling \$228.4 million during the year (2013/14: \$280.1 million), including \$100 million from subsidiaries. Other sources of donation funding were alumni, friends and organizations for supporting the development, research activities, scholarships and various departmental functions of the University. Donations and Benefactions of \$266.5 million (2013/14: \$208.3 million) were recorded as income in the Income and Expenditure Statement for the year. The University has participated in the Government's Sixth Matching Grant Scheme which ended in July 2014 and received matching grants of \$21.5 million (2013/14: \$39.8 million).

The Hong Kong Polytechnic University Foundation was established on 1 July 2014. Its free balance, after setting aside those donations with designated purposes into specific fund accounts, was \$619.4 million as at 30 June 2015. This funding can be used by the University to support its future development.

The University is highly appreciative of all our donors for their continuous financial support. Their generosity affirms the public's recognition of the University's academic and research achievements, activities and administration capabilities.

An analysis of the University's donations is provided in Figure 6.

大學捐助情況的分析載於圖六。

捐贈

本年度大學合共籌募得 2.284 億港元捐款 (2013/14: 2.801 億港元)，包括來自附屬公司的 1 億港元捐款。其他捐款來自校友、社會各界友好及團體，分別以支持大學發展、科研活動、獎學金及各個院系的活動。入賬方面，2.665 億港元 (2013/14: 2.083 億港元) 的外界捐助於本年度收支賬項中記錄為收入。大學參與了第六輪配對補助金計劃，該計劃於 2014 年 7 月結束，本校獲發的配對補助金為 2,150 萬港元 (2013/14: 3,980 萬港元)。

香港理工大學基金已於 2014 年 7 月 1 日成立。撇除已轉至各特定基金賬戶作特定用途的捐款，該基金於 2015 年 6 月 30 日的結餘為 6.194 億港元，可用於支持大學未來發展。

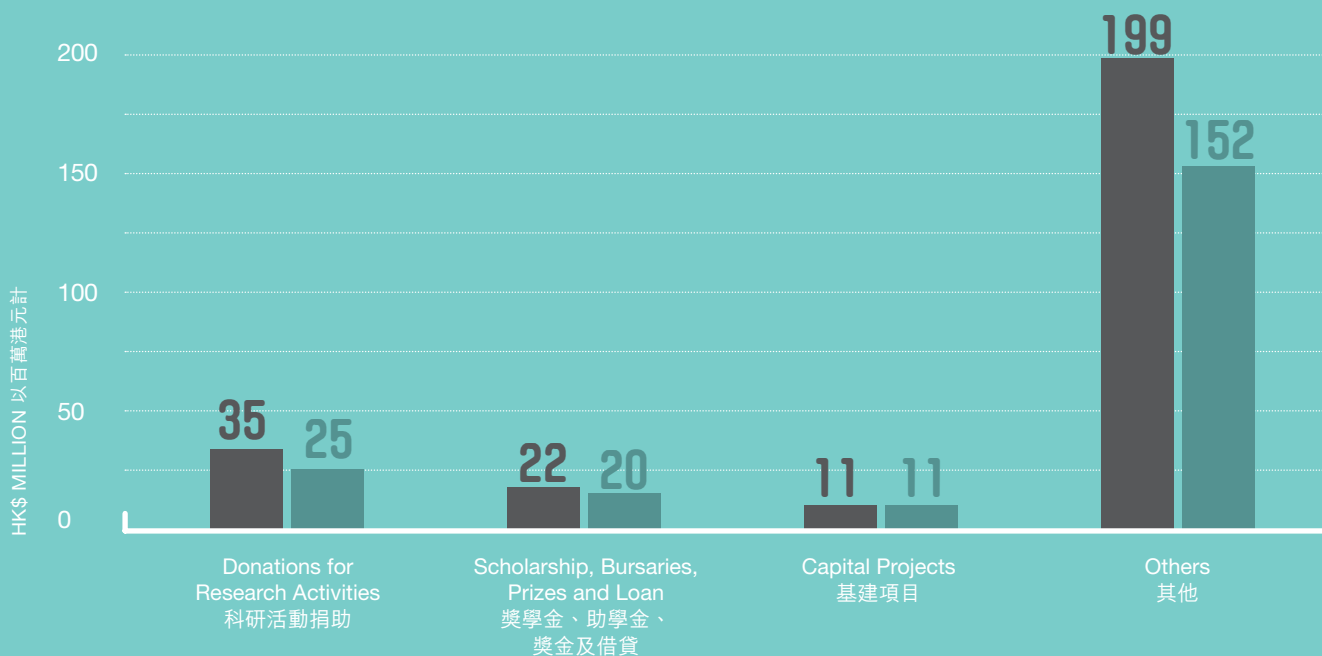
大學衷心感謝所有捐贈者一直以來的支持。捐贈者的慷慨捐助證明了大學的學術和科研成就、活動及行政管理能力廣受社會的認同。

Donation analysis

外界捐助分析

	2015		2014	
	HK\$m	%	HK\$m	%
Donations for Research Activities 科研活動捐助	35	13.1	25	12.0
Scholarship, Bursaries, Prizes and Loan 獎學金、助學金、獎金及借貸	22	8.2	20	9.6
Capital Projects 基建項目	11	4.1	11	5.3
Others 其他	199	74.6	152	73.1
	267	100	208	100

FIGURE 6 圖六
Donation analysis
外界捐助分析



Financial outlook

2015/16 is the roll-over year in the current 2012-15 triennium. The University undertook the Academic Development Planning ("ADP") exercise for the 2016-19 triennium, which received positive comments from the UGC.

The key strategies of the ADP will drive the development of the University in the coming years. The focus of the ADP is on the recruitment of quality staff, increasing investment in research infrastructure, refining the undergraduate curriculum, scaling up knowledge transfer, enhancing internationalization, engaging the nation, and restructuring our portfolio with regard to the provision of academic programmes. The University will continue to divert sufficient resources to new initiatives in line with the ADP directives so that it can fulfil its aspiration to excel in professional education, research and partnership.

The University has achieved encouraging financial results over the past years and will remain pragmatic and prudent in its financial planning in the years to come. We would like to convey our sincere thanks to all staff, students, alumni and donors, whose unfailing support will enable us to take the University to new heights of excellence.

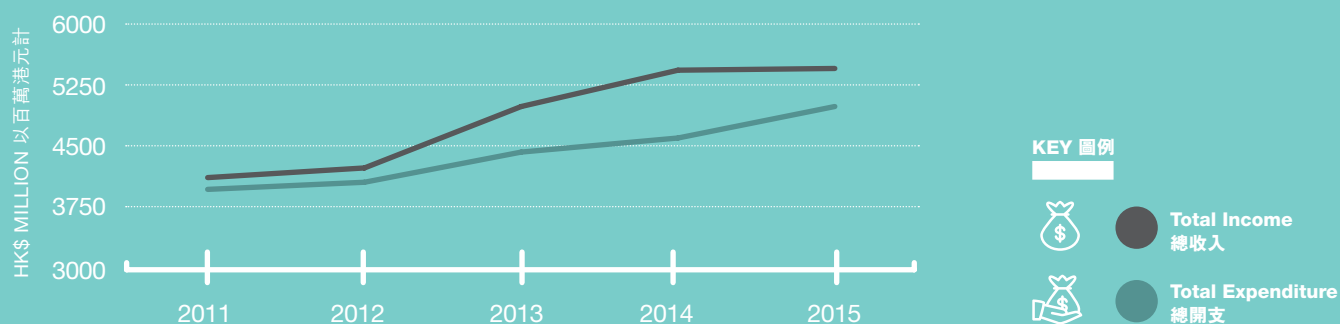
財政展望

2015/16 是目前 2012-2015 教資會三年撥款預算週期的延展年。大學擬定的 2016-19 三年期學術發展建議書亦得到教資會正面的回應。

學術發展建議書中勾劃的主要策略將推動大學未來數年的發展，建議重點為招聘優秀員工、增加科研基礎設施的投資、優化本科課程、擴大知識轉移活動的規模、加強國際化、拓展內地聯繫，以及調整大學所提供的學術課程種類。大學將繼續根據學術發展建議書為新項目提供充足的資源，以實現在專業教育、科研與夥伴合作上創造佳績的抱負。

大學在過去幾年的財政狀況令人鼓舞，未來將繼續以務實和審慎的態度進行財政規劃。我們衷心感謝所有教職員、學生、校友及捐贈者的鼎力支持，讓大學的發展可以更上層樓。

FIGURE 7 圖七
University income and expenditure analysis for 2011-2015
2011 - 2015 年度大學收支賬項分析



University income and expenditure analysis for 2011-2015

2011 - 2015 年度大學收支賬項分析

	2011		2012		2013		2014		2015	
INCOME 收入	HK\$m	%	HK\$m	%	HK\$m	%	HK\$m	%	HK\$m	%
Government Subventions 政府撥款	2,256	54.7	2,339	55.1	2,787	55.8	2,878	52.9	2,953	54.1
Tuition and Other Fees 學費及其他收費	1,264	30.6	1,362	32.0	1,480	29.6	1,593	29.3	1,614	29.5
Net Investment Gain 投資淨收益	138	3.3	32	0.8	132	2.6	307	5.6	174	3.2
Donations and Benefactions 外界捐助	131	3.2	136	3.2	220	4.4	208	3.8	267	4.9
Other Income 其他收入	339	8.2	377	8.9	378	7.6	455	8.4	454	8.3
TOTAL INCOME 總收入	4,128	100	4,246	100	4,997	100	5,441	100	5,462	100

EXPENDITURE 開支

Learning and Research 學習及科研

Instruction and Research 教學及科研	2,476	62.2	2,465	60.6	2,565	57.8	2,658	57.7	2,923	58.5
Library 圖書館	133	3.3	135	3.3	135	3.1	137	3.0	151	3.0
Central Computing Facilities 中央電腦設施	112	2.8	118	2.9	137	3.1	135	2.9	160	3.2
Other Academic Services 其他教學服務	196	4.9	201	4.9	222	5.0	229	5.0	254	5.1

Institutional Support 教學支援

Management and General 管理及一般項目	213	5.4	221	5.4	247	5.6	258	5.6	267	5.4
Premises and Related Expenses 校舍及有關開支	637	16.0	720	17.7	906	20.4	918	19.9	986	19.8
Student and General Educational Services 學生及一般教育服務	189	4.7	188	4.6	206	4.6	224	4.9	237	4.7
Other Activities 其他活動	18	0.5	10	0.3	6	0.1	39	0.8	6	0.1

Finance Costs 財務費用

	8	0.2	12	0.3	14	0.3	12	0.2	11	0.2
--	---	-----	----	-----	----	-----	----	-----	-----------	------------

TOTAL EXPENDITURE 總開支	3,982	100	4,070	100	4,438	100	4,610	100	4,995	100
------------------------------	--------------	------------	--------------	------------	--------------	------------	--------------	------------	--------------	------------



Income and expenditure statement (For the year ended 30 June 2015)

收支賬項 (截至 2015 年 6 月 30 日止年度)

In thousands of Hong Kong dollars 以千港元計	Consolidated 綜合		University 大學	
	2015	2014	2015	2014
INCOME 收入				
Government Subventions 政府撥款	2,964,323	2,887,162	2,953,127	2,877,695
Tuition and Other Fees 學費及其他收費	2,207,283	2,184,489	1,613,971	1,593,147
Net Investment Gain 投資淨收益	189,000	379,283	174,130	307,131
Donations and Benefactions 外界捐助	167,367	201,494	266,534	208,268
Other Income 其他收入	825,024	819,119	453,900	454,575
	6,352,997	6,471,547	5,461,662	5,440,816
EXPENDITURE 開支				
Learning and Research 學習及科研				
Instruction and Research 教學及科研	3,187,135	2,895,684	2,922,741	2,657,918
Library 圖書館	171,004	157,473	151,110	136,826
Central Computing Facilities 中央電腦設施	201,431	173,467	159,516	135,060
Other Academic Services 其他教學服務	305,801	282,017	254,416	229,040
Institutional Support 教學支援				
Management and General 管理及一般項目	340,154	338,078	267,420	258,213
Premises and Related Expenses 校舍及有關開支	1,088,335	1,015,094	985,894	917,939
Student and General Educational Services 學生及一般教育服務	281,631	272,322	236,885	223,983
Other Activities 其他活動	325,365	320,410	6,407	39,434
	5,900,856	5,454,545	4,984,389	4,598,413
Finance Costs 財務費用	10,412	11,120	10,412	11,120
	5,911,268	5,465,665	4,994,801	4,609,533
SURPLUS FROM OPERATIONS 營運盈餘	441,729	1,005,882	466,861	831,283
Share of Loss of an Associate 應佔聯營公司虧損	(68)	(172)	—	—
Share of Profits of Joint Ventures 應佔合營公司溢利	2,314	1,486	—	—
	443,975	1,007,196	466,861	831,283
SURPLUS BEFORE TAXATION 除稅前盈餘	443,975	1,007,196	466,861	831,283
Income Tax 所得稅	(2,595)	(14)	(2,595)	(14)
	441,380	1,007,182	464,266	831,269

The above Income and Expenditure Statement is extracted from the audited financial statements for the year ended 30 June 2015.

以上收支賬項摘錄自 2015 年 6 月 30 日止年度經核數師審核之財務報表。

Statement of financial position (as at 30 June 2015)

財務狀況表 (2015年6月30日)

	Consolidated 綜合		University 大學	
	2015	2014	2015	2014
In thousands of Hong Kong dollars 以千港元計				
NON-CURRENT ASSETS 非流動資產				
Fixed Assets 固定資產	5,372,706	5,485,466	5,168,071	5,260,163
Investments in Subsidiaries 附屬公司之投資	—	—	145,832	145,025
Interests in Associates 聯營公司權益	2,308	2,376	—	—
Interests in Joint Ventures 合營公司權益	41,956	39,342	—	—
Non-current Financial Assets 非流動金融資產	751,111	632,234	751,111	632,234
	6,168,081	6,159,418	6,065,014	6,037,422
CURRENT ASSETS 流動資產				
Current Financial Assets 流動金融資產	3,137,748	2,613,571	3,137,748	2,613,571
Loan to a Subsidiary 附屬公司貸款	—	—	—	66,040
Staff Loans 教職員貸款	29,290	34,990	29,290	34,990
Inventories 存貨	4,043	4,316	—	—
Accounts and Other Receivable 應收賬項	401,163	404,160	383,126	373,591
Cash and Deposits with Banks 現金及銀行存款	3,660,385	3,595,636	3,515,184	3,460,660
	7,232,629	6,652,673	7,065,348	6,548,852
CURRENT LIABILITIES 流動負債				
Bank Loan for On-lending to Staff 轉貸予教職員之銀行貸款	29,290	34,990	29,290	34,990
Loans and Borrowings 貸款	81,941	72,491	81,941	72,491
Accounts and Other Payable 應付賬款	782,180	653,471	1,548,562	1,471,471
Provision for Employee Benefits 員工福利撥備	334,693	338,233	261,388	272,865
Deferred Income 遞延收入	484,610	422,182	471,893	413,440
Receipts in Advance 預收款項	245,714	236,278	184,531	177,862
Tax Payable 應付稅項	1,134	2,916	1,134	2,916
	1,959,562	1,760,561	2,578,739	2,446,035
NET CURRENT ASSETS 淨流動資產	5,273,067	4,892,112	4,486,609	4,102,817
TOTAL ASSETS LESS CURRENT LIABILITIES 總資產扣減流動負債	11,441,148	11,051,530	10,551,623	10,140,239
NON-CURRENT LIABILITIES 非流動負債				
Loans and Borrowings 貸款	1,035,384	1,117,325	1,035,384	1,117,325
Provision for Employee Benefits 員工福利撥備	390,715	388,086	388,610	386,075
Deferred Income 遞延收入	132,336	91,941	132,336	91,941
	1,558,435	1,597,352	1,556,330	1,595,341
DEFERRED CAPITAL FUNDS 遞延資本基金	3,702,223	3,696,934	3,702,223	3,696,934
NET ASSETS 淨資產	6,180,490	5,757,244	5,293,070	4,847,964
REPRESENTING 相當於				
General Funds 一般基金	4,877,751	4,572,857	3,990,331	3,663,577
Restricted Funds 特定基金	1,302,739	1,184,387	1,302,739	1,184,387
TOTAL 總額	6,180,490	5,757,244	5,293,070	4,847,964

Ms Marjorie Yang Mun-tak 楊敏德女士, GBS, JP
Chairman of Council 校董會主席

Professor Timothy Tong Wai-cheung 唐偉章教授, JP
President 校長

Dr Lawrence Li Kwok-chang 李國祥醫生, JP
Treasurer 司庫

Miss April Wong Soo-kam 黃素琴小姐
Director of Finance 財務總監

The above Statement of Financial Position is extracted from the audited financial statements for the year ended 30 June 2015.
以上財務狀況表摘錄自 2015 年 6 月 30 日止年度經核數師審核之財務報表。