

Consolidated Statement of Changes in Funds 綜合基金變動表

For the Year Ended 30 June 2016 截至二零一六年六月三十日止年度

		Restricted funds 指定基金													
		Endowment funds 留本基金													
		Matching Grant Funds 配對補助金基金	Cheung's Family Charity Funds 張氏慈善基金	Shun Hing Education and Charity Funds 信興教育及慈善基金	Lady Ivy Wu Scholarship 胡鄺秀萍獎學金	Li & Fung Scholarships 利豐獎學金	Tin Ka Ping Foundation 田家炳基金會	The Joseph Lau Luen Hung Charitable Trust 劉鑾雄慈善基金	Peter Ting Chang Lee Chair Professor of Health Studies 利定昌健康學講座教授席	Wofoo Whole Person Education Development Fund 和富全人教育發展基金	Wing Lung Bank Student Exchange Scholarship 永隆銀行學生交流獎學金	Sub-total 小計	Unspent balance for research 未用研究結餘	Sub-total 小計	
		\$'000 千元	\$'000 千元	\$'000 千元	\$'000 千元	\$'000 千元	\$'000 千元	\$'000 千元	\$'000 千元	\$'000 千元	\$'000 千元	\$'000 千元	\$'000 千元	\$'000 千元	
Balance at 1 July 2014, as previously reported	於二零一四年七月一日的結存，以往呈報	18,533	3,182	5,432	6,078	4,084	4,103	5,227	5,116	5,003	501	57,259	22,558	79,817	
Prior Year Adjustment for the change in accounting policy (Note 2)	會計政策改變之前期調整(附註2)	-	-	-	-	-	(4,103)	(5,227)	(5,116)	(5,003)	-	(19,449)	-	(19,449)	
Restated Balance at 1 July 2014	於二零一四年七月一日的結存重列	18,533	3,182	5,432	6,078	4,084	-	-	-	-	501	37,810	22,558	60,368	
Transfer from/(to) statement of comprehensive income (restated)	轉撥自/(至)全面收益表(重列)	2,360	(56)	(21)	23	(32)	-	-	-	-	6	2,280	-	2,280	
Inter-fund transfer	基金間轉賬	-	-	-	-	-	-	-	-	-	-	-	3,442	3,442	
Restated Balance at 30 June 2015	於二零一五年六月三十日的結存重列	20,893	3,126	5,411	6,101	4,052	-	-	-	-	507	40,090	26,000	66,090	
Balance at 1 July 2015, as previously reported	於二零一五年七月一日的結存，以往呈報	20,893	3,126	5,411	6,101	4,052	4,085	5,342	5,025	5,156	507	59,698	26,000	85,698	
Prior Year Adjustment for the change in accounting policy (Note 2)	會計政策改變之前期調整(附註2)	-	-	-	-	-	(4,085)	(5,342)	(5,025)	(5,156)	-	(19,608)	-	(19,608)	
Restated Balance at 1 July 2015	二零一五年七月一日的結存重列	20,893	3,126	5,411	6,101	4,052	-	-	-	-	507	40,090	26,000	66,090	
Transfer (to)/from statement of comprehensive income	轉撥(至)/自全面收益表	(14)	(9)	17	5	(31)	-	-	-	-	4	(28)	-	(28)	
Inter-fund transfer	基金間轉賬	-	-	-	-	-	-	-	-	-	-	-	14,955	14,955	
Balance at 30 June 2016	於二零一六年六月三十日的結存	20,879	3,117	5,428	6,106	4,021	-	-	-	-	511	40,062	40,955	81,017	

Consolidated Statement of Changes in Funds (Continued) 綜合基金變動表 (續)

For the Year Ended 30 June 2016 截至二零一六年六月三十日止年度

		UGC funds 教資會資助基金			Other funds 其他基金			Total 總額
		General and development reserve fund 一般及發展儲備基金	Matching grant funds 配對補助金基金	Sub-total 小計	Other operation reserves 其他營運儲備	Donations and benefactions 捐款及捐助	Sub-total 小計	
		\$'000 千元	\$'000 千元	\$'000 千元	\$'000 千元	\$'000 千元	\$'000 千元	\$'000 千元
Balance at 1 July 2014, as previously reported	於二零一四年七月一日的結存，以往呈報	352,991	81,983	434,974	325,799	86,249	412,048	926,839
Prior Year Adjustment for the change in accounting policy (Note 2)	會計政策改變之前期調整 (附註2)	-	-	-	-	(65,824)	(65,824)	(85,273)
Restated Balance at 1 July 2014	於二零一四年七月一日的結存重列	352,991	81,983	434,974	325,799	20,425	346,224	841,566
Transfer from statement of comprehensive income (restated)	轉撥自全面收益表(重列)	52,610	26,623	79,233	46,817	2,475	49,292	130,805
Inter-fund transfer	基金間轉賬	(3,442)	-	(3,442)	-	-	-	-
Restated Balance at 30 June 2015	於二零一五年六月三十日的結存重列	402,159	108,606	510,765	372,616	22,900	395,516	972,371
Balance at 1 July 2015, as previously reported	於二零一五年七月一日的結存，以往呈報	402,159	108,606	510,765	372,616	89,840	462,456	1,058,919
Prior Year Adjustment for the change in accounting policy (Note 2)	會計政策改變之前期調整 (附註2)	-	-	-	-	(66,940)	(66,940)	(86,548)
Restated Balance at 1 July 2015	於二零一五年七月一日的結存重列	402,159	108,606	510,765	372,616	22,900	395,516	972,371
Transfer from/(to) statement of comprehensive income	轉撥自/(至)全面收益表	32,724	(9,204)	23,520	36,068	10,976	47,044	70,536
Inter-fund transfer	基金間轉賬	(14,955)	-	(14,955)	-	-	-	-
Balance at 30 June 2016	於二零一六年六月三十日的結存	419,928	99,402	519,330	408,684	33,876	442,560	1,042,907

2015 and 2014 figures have been restated for comparative purpose due to the change in accounting policy on recognition of the Group's donation income in 2016. Details of the change and summary of adjustments are disclosed in Note 2 of these consolidated financial statements.

2015及2014年度比較數字已就2016年度有關確認捐款收益會計政策之改變而重列。有關該會計政策之改變及修訂已詳列於財務報表的附註2。

The notes on pages 82 to 139 form part of these consolidated financial statements. 第82至139頁的附註屬本綜合財務報表的一部份。