

## Statements of Financial Position 財務狀況表

At 30 June 2016 二零一六年六月三十日

		Group 本集團			University 教大		
		Restated 重列	Restated 重列	Restated 重列	Restated 重列	Restated 重列	
		2016	2015	2014	2016	2015	
Note	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
附註	千元	千元	千元	千元	千元	千元	
<b>Non-current Assets</b>	<b>非流動資產</b>						
Property, plant and equipment	物業、機器及設備	4 1,857,255	1,880,227	1,925,413	1,850,510	1,873,449	
Investments	投資	5 1	1	1	1	1	
Held-to-maturity financial assets	持有至到期日金融資產	7 65,410	65,417	-	65,410	65,417	
		<b>1,922,666</b>	1,945,645	1,925,414	<b>1,915,921</b>	1,938,867	
						1,920,700	
<b>Current Assets</b>	<b>流動資產</b>						
Held-to-maturity financial assets	持有至到期日金融資產	7 -	-	92,425	-	-	
Accounts receivable, deposits and prepayments	應收賬款、按金及預付款項	9 52,785	49,003	54,352	52,648	48,849	
Financial assets at fair value through profit or loss	按公允價值計入損益的金融資產	10 1,151	1,300	21,215	1,151	1,300	
Bank deposits with original maturity over three months	原到期日超過三個月之定期存款	8 827,370	772,462	680,429	827,370	753,247	
Cash and cash equivalents	現金及現金等價物	11 700,699	670,377	519,611	672,726	662,397	
		<b>1,582,005</b>	1,493,142	1,368,032	<b>1,553,895</b>	1,465,793	
						1,338,989	
<b>Current Liabilities</b>	<b>流動負債</b>						
Accounts payable and accruals	應付賬款及應計款項	12 174,332	171,648	149,628	169,299	167,043	
Provision for employee benefits	僱員福利撥備	13 98,922	89,777	82,367	98,532	89,441	
Deferred income	遞延收入	14 323,710	314,473	285,353	323,618	314,201	
		<b>596,964</b>	575,898	517,348	<b>591,449</b>	570,685	
						511,652	
<b>Net Current Assets</b>	<b>流動資產淨值</b>	<b>985,041</b>	917,244	850,684	<b>962,446</b>	895,108	
						827,337	
<b>Total Assets less Current Liabilities</b>	<b>總資產減流動負債</b>	<b>2,907,707</b>	2,862,889	2,776,098	<b>2,878,367</b>	2,833,975	
						2,748,037	
<b>Non-current Liabilities</b>	<b>非流動負債</b>						
Provision for employee benefits	僱員福利撥備	13 14,645	12,544	11,908	14,645	12,544	
Deferred capital funds	遞延資本基金	15 1,850,155	1,877,974	1,922,624	1,843,802	1,871,734	
		<b>1,864,800</b>	1,890,518	1,934,532	<b>1,858,447</b>	1,884,278	
						1,930,729	
<b>Net Assets</b>	<b>資產淨值</b>	<b>1,042,907</b>	972,371	841,566	<b>1,019,920</b>	949,697	
						817,308	
<b>Funds</b>	<b>基金</b>						
UGC funds	教資會資助基金	17 519,330	510,765	434,974	519,330	510,765	
Restricted funds	指定基金	16 81,017	66,090	60,368	81,017	66,090	
Other funds	其他基金	17 442,560	395,516	346,224	419,573	372,842	
		<b>1,042,907</b>	972,371	841,566	<b>1,019,920</b>	949,697	
						817,308	

Approved and authorised for issue by the Council on 5 October 2016. 校董會於二零一六年十月五日批准及授權發表此財務報表。

Dr PANG Yiu-kai, GBS, JP 彭耀佳博士，金紫荊星章，太平紳士  
Chairman of the Council 校董會主席

Ms Susanna CHIU Lai-kuen, MH 趙麗娟女士，榮譽勳章  
Treasurer 司庫

Prof Stephen CHEUNG Yan-leung, BBS, JP 張仁良教授，銅紫荊星章，太平紳士  
President 校長

Mr Chaddy WONG Kam-chiu 黃錦照先生  
Director of Finance 財務處處長

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。