



Financial Summary

財務摘要

The statements on comprehensive income and financial position offer a full picture of CityUHK's finances.

全面收益表及財務狀況表展示城大的整體財務概況。

Financial Summary

財務摘要

Statement of Comprehensive Income

全面收益表

For the Year Ended 30 June 2024
截至2024年6月30日止年度

		The Group 大學整體		The University 大學	
		2024	2023	2024	2023
(In thousands of Hong Kong dollars)	(以千港元計)				
Income	收入				
Government Subventions	政府撥款	3,515,495	3,267,460	3,515,495	3,267,460
Tuition and Other Fees	學費及其他收費	2,195,904	2,081,300	2,195,904	2,081,300
Donations and Benefactions	捐款及捐贈	105,530	83,866	105,530	83,876
Interest and Net Investment Returns	利息及淨投資回報	399,780	6,691	421,866	9,373
Auxiliary Services	雜項服務	183,547	171,575	175,879	160,645
Other Income	其他收入	380,051	307,854	157,575	113,890
		6,780,307	5,918,746	6,572,249	5,716,544
Expenditure	開支				
Learning and Research	教育及研究				
Instruction and Research	教學及研究	3,748,936	3,455,147	3,759,128	3,478,479
Library	圖書館	134,062	125,971	134,062	125,971
Central Computing Facilities	中央電腦設施	224,829	241,367	224,829	241,367
Other Academic Services	其他教學服務	299,355	261,707	299,355	261,707
Institutional Support	教學支援				
Management and General	管理及一般項目	505,485	457,547	501,359	452,741
Premises and Related Expenses	校舍及有關開支	1,072,315	1,089,240	1,061,789	1,078,454
Student and General Education Services	學生及教育服務	360,606	373,291	360,606	373,291
Other Activities	其他活動	271,784	263,453	35,035	32,674
		6,617,372	6,267,723	6,376,163	6,044,684
Surplus/(Deficit) from Operation	營運盈餘/(虧損)	162,935	(348,977)	196,086	(328,140)
Finance Costs	財務費用	(22,081)	(17,254)	(21,269)	(16,350)
Share of profit of a Joint Venture	應佔合營公司利潤	1,322	900	—	—
Surplus/(Deficit) before Taxation	除稅前盈餘/(虧損)	142,176	(365,331)	174,817	(344,490)
Tax Credit/(Tax Expense)	稅項收益/(稅項支出)	2,963	2,005	(159)	(145)
Surplus/(Deficit) for the Year	本年度盈餘/(虧損)	145,139	(363,326)	174,658	(344,635)
Other Comprehensive Income Item that may be Reclassified Subsequently to Surplus or Deficit	其他全面收益期後或會轉往損益的項目				
Exchange Differences on Translation of Operations outside Hong Kong	換算香港境外營運之匯兌差額	(371)	(5,215)	—	—
Other Comprehensive Income for the Year	本年度其他全面收益	(371)	(5,215)	—	—
Total Comprehensive Income for the Year	本年度全面收益總額	144,768	(368,541)	174,658	(344,635)

Statement of Comprehensive Income 全面收益表

For the Year Ended 30 June 2024
截至2024年6月30日止年度

		The Group 大學整體		The University 大學	
		2024	2023	2024	2023
(In thousands of Hong Kong dollars)	(以千港元計)				
Surplus/(Deficit) for the Year Attributable to the Group/ the University transfer to/(from):	屬於大學整體/大學之本年度盈餘/(虧損)轉撥至/(自):				
UGC Funds	教資會基金	17,161	(235,821)	17,161	(235,821)
Restricted Fund for Research	研究專用基金	24,259	(20,573)	24,259	(20,573)
Other Funds	其他基金	103,719	(106,932)	133,238	(88,241)
Surplus/(Deficit) for the Year Total Comprehensive Income Attributable to the Group/ the University transfer to/(from):	本年度盈餘/(虧損)屬於大學整體/大學之全面收益總額轉撥至/(自):	145,139	(363,326)	174,658	(344,635)
UGC Funds	教資會基金	17,161	(235,821)	17,161	(235,821)
Restricted Fund for Research	研究專用基金	24,259	(20,573)	24,259	(20,573)
Other Funds	其他基金	103,348	(112,147)	133,238	(88,241)
Total Comprehensive Income for the Year	本年度全面收益總額	144,768	(368,541)	174,658	(344,635)

Statement of Financial Position

財務狀況表

As at 30 June 2024
於2024年6月30日

(In thousands of Hong Kong dollars) (以千港元計)		The Group 大學整體		The University 大學	
		2024	2023	2024	2023
Non-current Assets	非流動資產				
Investment Properties, Other Property, Plant and Equipment	投資物業、其他校舍、 機器及設備	7,762,492	6,708,726	7,668,746	6,602,837
Intangible Assets	無形資產	65,302	65,302	—	—
Goodwill	商譽	33,471	33,471	—	—
Investments	投資	122,804	109,914	5,626	5,745
Investments in Subsidiaries	附屬公司投資	—	—	367,816	340,471
Interest in a Joint Venture	合營公司權益	52,015	50,693	—	—
Accounts Receivable, Prepayments and Others	應收帳款、預付帳款 及其他	23,633	24,258	21,287	22,082
Deferred Tax Assets	遞延稅項資產	3,969	847	—	—
		8,063,686	6,993,211	8,063,475	6,971,135
Current Assets	流動資產				
Investments	投資	6,211,234	7,777,325	6,211,234	7,777,325
Loans Receivable	應收貸款	117,380	124,690	135,380	142,690
Accounts Receivable, Prepayments and Others	應收帳款、預付帳款 及其他	1,065,614	578,525	1,073,592	581,172
Tax recoverable	可收回稅款	86	40	—	—
Inventories	存貨	8,304	8,013	422	732
Cash and Bank Deposits	現金及銀行存款	1,089,351	635,589	1,000,072	562,423
		8,491,969	9,124,182	8,420,700	9,064,342
Current Liabilities	流動負債				
Deferred Income	遞延收入	1,089,274	2,056,596	1,089,274	2,056,596
Accounts Payable and Accruals	應付帳款及應計費用	1,229,854	1,220,692	1,214,430	1,204,584
Contract Liabilities	合約負債	721,964	505,609	717,281	501,988
Provision for Employee Benefits	僱員福利撥備	682,103	663,805	672,546	654,718
Loans and Borrowings	貸款及借貸	100,000	100,000	100,000	121,096
Lease Liabilities	租賃負債	23,704	49,343	18,919	45,099
		3,846,899	4,596,045	3,812,450	4,584,081
Net Current Assets	流動資產淨值	4,645,070	4,528,137	4,608,250	4,480,261
Total Assets less Current Liabilities	資產總值減 流動負債	12,708,756	11,521,348	12,671,725	11,451,396

Statement of Financial Position 財務狀況表

As at 30 June 2024
於2024年6月30日

(In thousands of Hong Kong dollars) (以千港元計)		The Group 大學整體		The University 大學	
		2024	2023	2024	2023
Non-current Liabilities	非流動負債				
Deferred Tax Liabilities	遞延稅項負債	10,775	10,775	—	—
Deferred Income	遞延收入	1,437,274	1,261,057	1,437,274	1,261,057
Accounts Payable and Accruals	應付帳款及應計費用	73,876	122,854	73,876	122,854
Provision for Employee Benefits	僱員福利撥備	65,126	61,742	65,126	61,742
Lease Liabilities	租賃負債	25,383	19,687	17,454	8,727
Provision for Reinstatement Costs	還原成本的撥備	4,340	4,340	—	—
		1,616,774	1,480,455	1,593,730	1,454,380
Deferred Capital Funds	遞延資本基金	4,496,663	3,590,342	4,496,663	3,590,342
Net Assets	資產淨值	6,595,319	6,450,551	6,581,332	6,406,674
Represented By:	資金來源:				
UGC Funds	教資會基金	1,496,058	1,478,897	1,496,088	1,478,927
Restricted Fund for Research	研究專用基金	907,768	865,912	907,768	865,912
Other Funds	其他基金	4,191,493	4,105,742	4,177,476	4,061,835
Total Funds	基金總值	6,595,319	6,450,551	6,581,332	6,406,674

Approved and authorised for issue by the Council on 10 October 2024.

校董會於2024年10月10日核准許可發出。