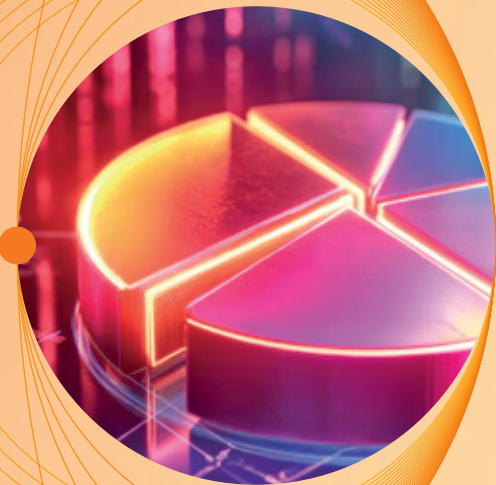


FINANCIAL SUMMARY

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 2025
截至2025年6月30日止年度

(In thousands of Hong Kong dollars)	(以千港元計)	The Group 大學整體		The University 大學	
		2025	2024	2025	2024
Income	收入				
Government Subventions	政府撥款	3,789,802	3,515,495	3,789,802	3,515,495
Tuition and Other Fees	學費及其他收費	2,910,734	2,195,904	2,910,734	2,195,904
Donations and Benefactions	捐款及捐贈	131,980	105,530	129,980	105,530
Interest and Net Investment Returns	利息及淨投資回報	601,231	399,780	622,873	421,866
Auxiliary Services	雜項服務	238,901	183,547	229,349	175,879
Other Income	其他收入	363,300	380,051	180,832	157,575
		8,035,948	6,780,307	7,863,570	6,572,249
Less: One-off Refund of the General and Development Reserve Fund ("GDRF Refund")	減：一次性一般及發展儲備基金退款	(382,400)	—	(382,400)	—
		7,653,548	6,780,307	7,481,170	6,572,249
Expenditure	開支				
Learning and Research	教育及研究				
Instruction and Research	教學及研究	4,035,029	3,748,936	4,085,184	3,759,128
Library	圖書館	134,679	134,062	134,679	134,062
Central Computing Facilities	中央電腦設施	247,440	224,829	247,440	224,829
Other Academic Services	其他教學服務	340,832	299,355	340,832	299,355
Institutional Support	教學支援				
Management and General	管理及一般項目	592,229	505,485	586,452	501,359
Premises and Related Expenses	校舍及有關開支	1,072,404	1,072,315	1,061,522	1,061,789
Student and General Education Services	學生及教育服務	378,112	360,606	378,112	360,606
Other Activities	其他活動	280,114	271,784	34,793	35,035
		7,080,839	6,617,372	6,869,014	6,376,163
Surplus from Operation	營運盈餘	572,709	162,935	612,156	196,086
Finance Costs	財務費用	(26,530)	(22,081)	(25,945)	(21,269)
Share of Profit of a Joint Venture	應佔合營公司利潤	1,882	1,322	—	—
Surplus before Taxation	除稅前盈餘	548,061	142,176	586,211	174,817
Tax Credit/(Tax Expense)	稅項收益／(稅項支出)	5,570	2,963	149	(159)
Surplus for the Year	本年度盈餘	553,631	145,139	586,360	174,658

STATEMENT OF COMPREHENSIVE INCOME

全面收益表

For the Year Ended 30 June 2025
截至2025年6月30日止年度

(In thousands of Hong Kong dollars)	(以千港元計)	The Group 大學整體		The University 大學	
		2025	2024	2025	2024
Other Comprehensive Income	其他全面收益				
Item that may be Reclassified Subsequently to Surplus or Deficit	期後或會重新分類至盈餘或虧損的項目				
Exchange Differences on Translation of Operations outside Hong Kong	換算香港境外營運之匯兌差額	1,045	(371)	—	—
Other Comprehensive Income for the Year	本年度其他全面收益	1,045	(371)	—	—
Total Comprehensive Income for the Year	本年度全面收益總額	554,676	144,768	586,360	174,658
(Deficit)/Surplus for the Year Attributable to the Group/the University Transfer to:	屬於大學整體／大學之本年度(虧損)／盈餘轉撥至：				
UGC Funds	教資會基金	(258,465)	17,161	(258,465)	17,161
Restricted Fund for Research	研究專用基金	93,658	24,259	93,658	24,259
Other Funds	其他基金	718,438	103,719	751,167	133,238
Surplus for the Year	本年度盈餘	553,631	145,139	586,360	174,658
Total Comprehensive Income Attributable to the Group/the University Transfer to:	屬於大學整體／大學之全面收益總額轉撥至：				
UGC Funds	教資會基金	(258,465)	17,161	(258,465)	17,161
Restricted Fund for Research	研究專用基金	93,658	24,259	93,658	24,259
Other Funds	其他基金	719,483	103,348	751,167	133,238
Total Comprehensive Income for the Year	本年度全面收益總額	554,676	144,768	586,360	174,658

STATEMENT OF FINANCIAL POSITION 財務狀況表

As at 30 June 2025
於2025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	
		2025	2024	2025	2024
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	8,606,656	7,762,492	8,525,181	7,668,746
Intangible Assets	無形資產	65,302	65,302	—	—
Goodwill	商譽	33,471	33,471	—	—
Investments	投資	123,288	122,804	5,815	5,626
Investments in Subsidiaries	附屬公司投資	—	—	358,897	367,816
Interest in a Joint Venture	合營公司權益	53,897	52,015	—	—
Accounts Receivable, Prepayments and Others	應收帳款、預付帳款及其他	61,807	23,633	59,543	21,287
Deferred Tax Assets	遞延稅項資產	9,390	3,969	—	—
		8,953,811	8,063,686	8,949,436	8,063,475
Current Assets	流動資產				
Investments	投資	7,210,078	6,211,234	7,210,078	6,211,234
Loans Receivable	應收貸款	117,390	117,380	135,390	135,380
Accounts Receivable, Prepayments and Others	應收帳款、預付帳款及其他	886,581	1,065,614	899,493	1,073,592
Tax Recoverable	可收回稅款	—	86	—	—
Inventories	存貨	7,597	8,304	694	422
Cash and Bank Deposits	現金及銀行存款	1,075,438	1,089,351	1,013,171	1,000,072
		9,297,084	8,491,969	9,258,826	8,420,700
Current Liabilities	流動負債				
Deferred Income	遞延收入	1,190,060	1,089,274	1,190,060	1,089,274
Accounts Payable and Accruals	應付帳款及應計費用	1,595,748	1,229,854	1,573,839	1,214,430
Contract Liabilities	合約負債	1,010,464	721,964	1,006,306	717,281
Provision for Employee Benefits	僱員福利撥備	677,827	682,103	667,401	672,546
Loans and Borrowings	貸款及借貸	200,000	100,000	200,000	100,000
Lease Liabilities	租賃負債	26,150	23,704	20,730	18,919
		4,700,249	3,846,899	4,658,336	3,812,450
Net Current Assets	流動資產淨值	4,596,835	4,645,070	4,600,490	4,608,250
Total Assets less Current Liabilities	資產總值減流動負債	13,550,646	12,708,756	13,549,926	12,671,725

STATEMENT OF FINANCIAL POSITION 財務狀況表

As at 30 June 2025
於2025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	
		2025	2024	2025	2024
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	1,665,576	1,437,274	1,665,576	1,437,274
Accounts Payable and Accruals	應付帳款及應計費用	10,255	73,876	10,255	73,876
Provision for Employee Benefits	僱員福利撥備	77,613	65,126	77,613	65,126
Loans and Borrowings	貸款及借貸	366,667	—	366,667	—
Lease Liabilities	租賃負債	13,453	25,383	10,151	17,454
Provision for Reinstatement Costs	還原成本的撥備	4,340	4,340	—	—
		2,148,679	1,616,774	2,130,262	1,593,730
Deferred Capital Funds	遞延資本基金	4,251,972	4,496,663	4,251,972	4,496,663
Net Assets	資產淨值	7,149,995	6,595,319	7,167,692	6,581,332
Represented By:	資金來源:				
UGC Funds	教資會基金	1,237,593	1,496,058	1,237,623	1,496,088
Restricted Fund for Research	研究專用基金	1,025,956	907,768	1,025,956	907,768
Other Funds	其他基金	4,886,446	4,191,493	4,904,113	4,177,476
Total Funds	基金總值	7,149,995	6,595,319	7,167,692	6,581,332

Approved and authorised for issue by the Council on 9 October 2025.

校董會於2025年10月9日核准許可發出。