



## PRUDENT STEWARDSHIP FOR FINANCIAL SECURITY

### 審慎管理 穩健財務

The statements on comprehensive income and financial position offer a full picture of City University of Hong Kong's (CityU) finances.

全面收益表及財務狀況表展示香港城市大學(城大)的整體財務概況。

# Statement of Comprehensive Income

## 全面收益表

For the Year Ended 30 June 2022  
截至2022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	
		2022	2021	2022	2021
<b>Income</b>	<b>收入</b>				
Government Subventions	政府撥款	3,303,963	3,054,734	3,303,963	3,054,734
Tuition and Other Fees	學費及其他收費	1,833,995	1,766,632	1,833,995	1,766,632
Donations and Benefactions	捐款及捐贈	98,607	73,181	98,617	73,191
Auxiliary Services	雜項服務	155,330	131,532	144,981	121,878
Other Income	其他收入	346,594	332,710	115,927	87,577
		<b>5,738,489</b>	<b>5,358,789</b>	<b>5,497,483</b>	<b>5,104,012</b>
<b>Expenditure</b>	<b>開支</b>				
Learning and Research	教育及研究				
Instruction and Research	教學及研究	3,286,526	3,148,814	3,305,845	3,160,768
Library	圖書館	126,791	126,893	126,791	126,893
Central Computing Facilities	中央電腦設施	228,436	216,990	228,436	216,990
Other Academic Services	其他教學服務	239,015	219,973	239,015	219,973
Institutional Support	教學支援				
Management and General	管理及一般項目	441,022	430,809	438,177	428,257
Premises and Related Expenses	校舍及有關開支	994,547	970,216	983,174	960,900
Student and General Education Services	學生及教育服務	356,715	285,028	356,715	285,028
Other Activities	其他活動	265,556	232,641	24,285	3,554
		<b>5,938,608</b>	<b>5,631,364</b>	<b>5,702,438</b>	<b>5,402,363</b>
<b>Deficit before Interest and Net Investment Return</b>	<b>除利息及淨投資回報前虧損</b>	<b>(200,119)</b>	<b>(272,575)</b>	<b>(204,955)</b>	<b>(298,351)</b>
Interest and Net Investment Return	利息及淨投資回報	(1,216,266)	1,240,378	(1,214,647)	1,236,197
<b>(Deficit)/Surplus after Interest and Net Investment Return</b>	<b>除利息及淨投資回報後(虧損)/盈餘</b>	<b>(1,416,385)</b>	<b>967,803</b>	<b>(1,419,602)</b>	<b>937,846</b>
Finance Costs	財務費用	(4,876)	(4,314)	(4,138)	(4,072)
Share of loss of a Joint Venture	應佔合營公司虧損	(207)	—	—	—
(Deficit)/Surplus before Taxation	除稅前(虧損)/盈餘	(1,421,468)	963,489	(1,423,740)	933,774
Taxation	稅項	(1,885)	(3,473)	(1,266)	(655)
<b>(Deficit)/Surplus for the Year</b>	<b>本年度(虧損)/盈餘</b>	<b>(1,423,353)</b>	<b>960,016</b>	<b>(1,425,006)</b>	<b>933,119</b>
<b>Other Comprehensive Income Item that may be Reclassified Subsequently to Surplus or Deficit</b>	<b>其他全面收益期後或會轉往損益的項目</b>				
Exchange Differences on Translation of Operations outside Hong Kong	換算香港境外營運之匯兌差額	(1,748)	6,397	—	—
<b>Other Comprehensive Income for the Year</b>	<b>本年度其他全面收益</b>	<b>(1,748)</b>	<b>6,397</b>	<b>—</b>	<b>—</b>
<b>Total Comprehensive Income for the Year</b>	<b>本年度全面收益總額</b>	<b>(1,425,101)</b>	<b>966,413</b>	<b>(1,425,006)</b>	<b>933,119</b>

# Statement of Comprehensive Income

## 全面收益表

For the Year Ended 30 June 2022  
截至2022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	
		2022	2021	2022	2021
<b>(Deficit)/Surplus for the Year Attributable to the Group/the University transfer (from)/to:</b>	<b>屬於大學整體/大學之本年度(虧損)/盈餘轉撥(自)/至:</b>				
UGC Funds	教資會基金	(718,295)	170,479	(718,295)	170,479
Restricted Fund for Research	研究專用基金	50,707	58,139	50,707	58,139
Other Funds	其他基金	(755,765)	731,398	(757,418)	704,501
<b>(Deficit)/Surplus for the Year</b>	<b>本年度(虧損)/盈餘</b>	<b>(1,423,353)</b>	<b>960,016</b>	<b>(1,425,006)</b>	<b>933,119</b>
<b>Total Comprehensive Income Attributable to the Group/the University transfer (from)/to:</b>	<b>屬於大學整體/大學之全面收益總額轉撥(自)/至:</b>				
UGC Funds	教資會基金	(718,295)	170,479	(718,295)	170,479
Restricted Fund for Research	研究專用基金	50,707	58,139	50,707	58,139
Other Funds	其他基金	(757,513)	737,795	(757,418)	704,501
<b>Total Comprehensive Income for the Year</b>	<b>本年度全面收益總額</b>	<b>(1,425,101)</b>	<b>966,413</b>	<b>(1,425,006)</b>	<b>933,119</b>



# Statement of Financial Position

## 財務狀況表

As at 30 June 2022  
於2022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	
		2022	2021	2022	2021
<b>Non-current Assets</b>	<b>非流動資產</b>				
Investment Properties, Other Property, Plant and Equipment	投資物業、其他校舍、機器及設備	5,829,130	5,311,048	5,705,278	5,204,112
Intangible Assets	無形資產	65,915	66,661	—	—
Goodwill	商譽	33,471	33,471	—	—
Investments	投資	50,679	16,174	6,248	7,442
Investments in Subsidiaries	附屬公司投資	—	—	276,284	188,472
Interest in a Joint Venture	合營公司權益	49,793	—	—	—
Accounts Receivable, Prepayments and Others	應收帳款、預付帳款及其他	24,580	25,853	22,110	24,872
Deferred Tax Assets	遞延稅項資產	—	45	—	—
		<b>6,053,568</b>	<b>5,453,252</b>	<b>6,009,920</b>	<b>5,424,898</b>
<b>Current Assets</b>	<b>流動資產</b>				
Investments	投資	8,102,537	9,432,458	8,102,537	9,432,458
Loans Receivable	應收貸款	132,420	147,740	150,420	167,013
Accounts Receivable, Prepayments and Others	應收帳款、預付帳款及其他	457,459	311,972	465,442	331,196
Inventories	存貨	9,112	7,431	796	734
Cash and Bank Deposits	現金及銀行存款	1,276,371	1,643,258	1,188,897	1,545,448
		<b>9,977,899</b>	<b>11,542,859</b>	<b>9,908,092</b>	<b>11,476,849</b>
<b>Current Liabilities</b>	<b>流動負債</b>				
Deferred Income	遞延收入	1,298,694	1,074,024	1,298,694	1,074,024
Accounts Payable and Accruals	應付帳款及應計費用	1,083,224	807,144	1,061,961	790,259
Contract Liabilities	合約負債	442,451	339,773	439,931	337,193
Provision for Employee Benefits	僱員福利撥備	696,937	682,083	685,620	671,866
Tax Payable	應付稅款	1,363	1,745	—	—
Loans and Borrowings	貸款及借貸	100,000	100,000	122,251	122,637
Lease Liabilities	租賃負債	48,584	36,525	45,026	34,716
Provision for Reinstatement Costs	還原成本的撥備	1,473	2,500	1,473	2,500
		<b>3,672,726</b>	<b>3,043,794</b>	<b>3,654,956</b>	<b>3,033,195</b>
<b>Net Current Assets</b>	<b>流動資產淨值</b>	<b>6,305,173</b>	<b>8,499,065</b>	<b>6,253,136</b>	<b>8,443,654</b>
<b>Total Assets less Current Liabilities</b>	<b>資產總值減流動負債</b>	<b>12,358,741</b>	<b>13,952,317</b>	<b>12,263,056</b>	<b>13,868,552</b>

# Statement of Financial Position

## 財務狀況表

As at 30 June 2022  
於2022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	
		2022	2021	2022	2021
<b>Non-current Liabilities</b>	<b>非流動負債</b>				
Deferred Tax Liabilities	遞延稅項負債	12,159	11,968	—	—
Deferred Income	遞延收入	2,454,694	2,894,369	2,454,694	2,894,369
Accounts Payable and Accruals	應付帳款及應計費用	93,494	68,252	93,494	68,252
Provision for Employee Benefits	僱員福利撥備	56,195	47,953	56,195	47,953
Lease Liabilities	租賃負債	61,141	54,909	46,738	50,990
Provision for Reinstatement Costs	還原成本的撥備	1,340	—	—	—
		<b>2,679,023</b>	<b>3,077,451</b>	<b>2,651,121</b>	<b>3,061,564</b>
<b>Deferred Capital Funds</b>	<b>遞延資本基金</b>	<b>2,860,626</b>	<b>2,630,673</b>	<b>2,860,626</b>	<b>2,630,673</b>
<b>Net Assets</b>	<b>資產淨值</b>	<b>6,819,092</b>	<b>8,244,193</b>	<b>6,751,309</b>	<b>8,176,315</b>
<b>Represented By:</b>	<b>資金來源：</b>				
UGC Funds	教資會基金	1,714,689	2,432,984	1,714,748	2,433,043
Restricted Fund for Research	研究專用基金	862,702	789,774	862,605	789,677
Other Funds	其他基金	4,241,701	5,021,435	4,173,956	4,953,595
<b>Total Funds</b>	<b>基金總值</b>	<b>6,819,092</b>	<b>8,244,193</b>	<b>6,751,309</b>	<b>8,176,315</b>

Approved and authorised for issue by the Council on 6 October 2022.

校董會於2022年10月6日核准許可發出。