**合併損益及其他綜合收益表 (截至二零一八年六月三十日止年度)**

**Consolidated Statement of Profit or Loss and Other Comprehensive Income**

**(for the year ended 30 June 2018)**

 2018 2017

 HK$ HK$

**收入**INCOME

劇場及場地租金收入Auditoria and facilities hire income 8,109,196 2,336,662

票房佣金收入Box office commission income 863,178 320,971

可供出售投資的股息收入

Dividend income from available-for-sale investments 107,405 98,216

壞賬回撥Reversal of allowance for bad and doubtful debt - 3,931

捐款Donation income 12,362,803 2,908,383

課程收入Income from courses 18,144,879 19,917,397

項目收入Income from projects 5,571,990 7,510,285

利息收入Interest income 1,333,252 2,092,037

其他收入Other income 2,576,663 2,168,956

節目補助Programme grants 18,653,840 10,785,803

香港賽馬會慈善信託基金之補助

Grants from The Hong Kong Jockey Club Charities Trust 8,545,501 9,381,736

節目贊助Programme sponsorships 4,588,925 1,460,252

物業租金及相關收入Property rental and related income 22,618,258 20,749,954

 \_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 103,475,890 79,734,583

 \_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

**開支**EXPENDITURE

壞賬撥備Allowance for bad and doubtful debts 1,013,749 -

處置可供出售投資的虧損

Loss on disposal of available-for-sale investments 1,247,150 -

核數師酬金Auditor's remuneration 241,500 205,500

票房佣金支出Box office commission charges 996,407 381,034

清潔及維修保養Cleaning, repairs and maintenance 5,290,077 4,212,686

物業、廠房及設備折舊

Depreciation on property, plant and equipment 3,730,034 3,752,970

水電費用Electricity and water 2,346,105 2,370,736

物業管理支出Estate management expenses 4,379,381 4,820,614

課程支出Expenditure on courses 12,204,227 14,505,239

項目支出Expenditure on projects 16,297,379 11,642,799

招待及出差費用Hospitality and travelling 756,741 467,737

保險Insurance 528,632 455,586

印刷及文具Printing and stationery 360,127 361,894

顧問費用Professional fees 705,671 418,301

宣傳支出Publicity 6,204,153 5,290,736

地租及差餉Rent and rates 2,785,754 2,659,498

薪酬及津貼Salaries and allowances 31,905,217 31,092,475

員工招募支出Staff recruitment expenses 47,546 44,400

其他支出Sundry expenses 334,968 864,135

電話及郵費Telephone and postage 274,991 270,836

運輸費Transportation 1,299,436 589,822

 \_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 92,949,245 84,406,998

 \_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

**本年度盈餘 (虧損)**Surplus (DEFICIT) FOR THE YEAR 10,526,645 (4,672,415)

**本年度其他綜合收益(開支)** OTHER COMPREHENSIVE INCOME (expense)

其後可能重新分類至損益的項目

Item that may be reclassified subsequently to profit or loss:

可供出售投資的公允價值的變動

Fair value changes on available-for-sale investments 916,654 (1,190,834)

對已處置可供出售投資虧損的重新分類調整

Reclassification adjustments for the cumulative losses to

 to profit or loss upon disposal of available-for-sale investments 1,247,150 -

 \_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

**本年度綜合收益(開支)總額**total COMPREHENSIVE INCOME (EXPENSE)

 FOR THE year 12,690,449 (5,863,249)

 \_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 \_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

**綜合財務狀況表 (二零一八年六月三十日)**

**Consolidated Statement of Financial Position (at 30 June 2018 )**

 2018 2017

 HK$ HK$

**非流動資產NON-CURRENT ASSETS**

 物業、廠房及設備Property, plant and equipment 72,044,375 55,193,499

 可供出售投資Available-for-sale investments 24,524,921 22,309,871

按金Deposits 458,323 378,323

 \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 97,027,619 77,881,693

 \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

**流動資產CURRENT ASSETS**

 貿易及其他應收款項及預付款

Trade and other receivables and prepayments 25,217,127 24,994,789

 應收關聯公司款項Amount due from a related party - 6,697

 短期銀行存款Short term bank deposits 3,617,676 -

 銀行結餘及現金Bank balances and cash 23,828,367 11,705,760

 \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 52,663,170 36,707,246

 \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

**流動負債CURRENT LIABILITIES**

 貿易及其他應付賬項及應計負債

Trade and other payables and accrued liabilities 17,526,644 12,185,713

 政府貸款Government loans 2,600,000 3,400,000

場地租賃、贊助及其他預收款

Hire charges, sponsorships and other advanced receipts 14,879,340 11,296,667

 租金按金Rental deposits received 3,331,844 2,896,859

 遞延收入Deferred income 13,819,531 212,200

 \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 52,157,359 29,991,439

 \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

**淨流動資產NET CURRENT ASSETS** 505,811 6,715,807

 \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

**總資產減流動負債TOTAL ASSETS LESS CURRENT LIABILITIES** 97,533,430 84,597,500

 \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

**非流動負債NON-CURRENT LIABILITIES**

 遞延收入Deferred income 47,359,908 47,114,427

 債券Debentures 180,000 180,000

 \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 47,539,908 47,294,427

 \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

**淨資產NET ASSETS** 49,993,522 37,303,073

 \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 2018 2017

 HK$ HK$

**儲備金RESERVE FUNDS**

 累計盈餘Accumulated surplus 5,712,014 3,536,048

 物業儲備Building reserve 6,957,455 5,466,507

 節目儲備Programme reserve 18,582,446 15,409,447

 藝術學院發展基金HKAS Development Fund 4,515,860 897,560

 天使基金Angel Fund 79,907 30,357

 HKAC Bee Fund 18,882 -

 投資重估儲備Investment revaluation reserve 2,476,958 313,154

 \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 38,343,522 25,653,073

 **香港藝術中心信託基金**

**HONG KONG ARTS CENTRE TRUST FUND** 11,650,000 11,650,000

 \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

**總儲備金TOTAL RESERVE FUNDS** 49,993,522 37,303,073

 \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

 \_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_

本財務報表於二零一八年十二月三日由香港藝術中心監督團批准及授權發出

The financial statements on pages 4 to 40 were approved and authorised for issue by the Board of Governors on [Date] and are signed on its behalf by:

 \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 楊余夏卿女士dominica yang 廖鐵城先生Donald liu

 (香港藝術中心監督團主席CHAIRMAN, BOARD OF GOVERNORS) (香港藝術中心**財務委員會**主席CHAIRMAN, FINANCE COMMITTEE)

 **綜合現金流量表 (截至二零一八年六月三十日止年度)**

**Consolidated Statement of Cash Flows (for the year ended 30 June 2018)**

 2018 2017

 HK$ HK$

**經營活動**OPERATING ACTIVITIES

年度盈餘**(**虧損)Surplus (deficit) for the year 10,526,645 (4,672,415)

調整Adjustments for:

 壞賬撥備(回撥) Allowance (reversal of allowance) for bad and doubtful debts 1,013,749 (3,931)

 物業、廠房及設備折舊Depreciation on property, plant and equipment 3,730,034 3,752,970

 可供出售投資的股息收入Dividend income from available-for-sale investments (107,405) (98,216)

 利息收入Interest income (1,333,252) (2,092,037)

 出售物業、廠房及設備淨收益

Gain on disposal of property, plant and equipment (78) (120)

處置可供出售投資的虧損Loss on disposal of available-for-sale investments 1,247,150 -

合併損益及其他綜合收益表內確認之補助

Grants recognised in consolidated statement of profit or loss

and other comprehensive income (1,632,958) (659,150)

 \_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_

**經營資金變動前的經營現金流**

**OPERATING CASH FLOWS BEFORE MOVEMENTS IN WORKING CAPITAL** 13,443,885 (3,772,899)

貿易和其他應收款項及預付款增加

Increase in trade and other receivables and prepayments (43,756) (8,580,531)

貿易和其他應付賬項及應計負債增加

Increase in trade and other payables and accrued liabilities 5,340,931 3,926,171

關聯公司款項還款(預支)

Repayment from (advance to) a related party 6,697 (139,800)

場地租賃、贊助及其他預收款增加

Increase in hire charges, sponsorships and other advanced receipts 3,582,673 1,145,323

租金按金增加 (減少) Increase (decrease) in rental deposits received 434,985 (437,978)

 \_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_

**經營活動所得(所用)現金淨額**

NET CASH FROM (used in) OPERATING ACTIVITIES 22,765,415 (7,859,714)

 \_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_

**投資活動**INVESTING ACTIVITIES

出售物業、廠房及設備所得款項

Proceeds on disposal of property, plant and equipment 600 120

處置可供出售投資所得款項

Proceeds on disposal of available- for-sale investments 20,222,065 -

購買可供出售投資Purchase of available-for-sale investments (21,520,461) -

利息收入Interest received 60,921 28,481

可供出售投資的股息收入

Dividends received from available-for-sale investments 107,405 98,216

添置物業、廠房及設備Purchase of property, plant and equipment (20,581,432) (45,793,859)

提取短期銀行存款Withdrawal of short term bank deposits

with original maturity over 3 months - 12,870,093

存入短期銀行存款Placement of short term bank deposits

with original maturity over 3 months (3,617,676) -

香港賽馬會慈善信託基金之補助

Grants from The Hong Kong Jockey Club Charities Trust 15,220,740 34,190,848

其他已收取之補助Other grants received 265,030 7,409,200

 \_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_

**投資活動(所用)所得現金淨額**

NET CASH (USED IN) FROM INVESTING ACTIVITIES (9,842,808) 8,803,099

 \_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_

**融資活動所用現金**CASH USED IN Financing ACTIVITY

償還政府貸款Repayment of Government loans (800,000) (800,000)

 \_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_

**淨額現金及現金等價物增加**

NET increase IN CASH AND CASH EQUIVALENTS 12,122,607 143,385

**年初現金及現金等價物**

CASH AND CASH EQUIVALENTS AT BEGINNING OF

 THE YEAR 11,705,760 11,562,375

 \_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_

**年末現金及現金等價物，指銀行結餘及現金**

CASH AND CASH EQUIVALENTS AT END OF THE YEAR,

 representing bank balances and cash 23,828,367 11,705,760

 \_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_

 \_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_