

A.D. & F.D. OF POK OI HOSPITAL MRS. CHENG YAM ON SCHOOL PTA
STATEMENT OF INCOME AND RETAINED EARNINGS 收益及存留收益表
FOR THE YEAR ENDED 31ST AUGUST, 2020 截至2020年8月31日年度
(Expressed in Hong Kong dollars)

	<u>2020</u>	<u>2019</u>
	<u>HK\$</u>	<u>HK\$</u>
Income 收入		
Membership Fee 會費	16,890.00	16,950.00
Subsidy 津貼	70,176.90	78,474.00
Activities Fee Received 活動收入	-	26,980.00
Classes Fee Income 興趣及輔導班收入	45,495.00	97,250.00
	<u>132,561.90</u>	<u>219,654.00</u>
Less: Expenditure 支出		
Activities Expenses 活動支出	5,359.85	57,393.00
Printing and Stationery 文具及印刷	3,286.00	4,600.00
Sponsor 贊助費	1,000.00	1,200.00
Sundry Expenses 什項支出	207.00	833.70
Tutor's Fees 導師費	57,948.60	156,878.20
Bank Charges 銀行費用	1,100.00	900.00
	<u>68,901.45</u>	<u>221,804.90</u>
Surplus/(Deficit) for the Year 本期盈餘/(虧損)	63,660.45	(2,150.90)
Retained earnings at the beginning of the year 年初保留利潤	<u>136,961.37</u>	<u>139,112.27</u>
Retained earnings at the end of the year 年終保留利潤	<u><u>200,621.82</u></u>	<u><u>136,961.37</u></u>

A.D. & F.D. OF POK OI HOSPITAL MRS. CHENG YAM ON SCHOOL PTA
STATEMENT OF FINANCIAL POSITION AS AT 31ST AUGUST, 2020

截至2020年8月31日財務狀況報表

(Expressed in Hong Kong dollars)

	<u>Note</u>	<u>2020</u> <u>HK\$</u>	<u>2019</u> <u>HK\$</u>
NON-CURRENT ASSETS 非流動資產			
Property, Plant and Equipment 物業、廠房及設備	4	-	-
CURRENT ASSETS 流動資產			
Account Receivable 應收賬		-	85,710.00
Cash and Bank Balance 現金及銀行結餘		226,442.72	56,050.60
		<u>226,442.72</u>	<u>141,760.60</u>
CURRENT LIABILITIES 流動負債			
Accrued Expenses 應付未付款		<u>25,820.90</u>	<u>4,799.23</u>
TOTAL ASSETS 總資產		<u>200,621.82</u>	<u>136,961.37</u>
Representing			
ACCUMULATED SURPLUSES 累積盈餘		<u>200,621.82</u>	<u>136,961.37</u>

A.D. & F.D. OF POK OI HOSPITAL MRS. CHENG YAM ON SCHOOL PTA
STATEMENT OF CASH FLOWS 現金流量表
FOR THE YEAR ENDED 31ST AUGUST, 2020 截至2020年8月31日年度
(Expressed in Hong Kong dollars)

	<u>2020</u>	<u>2019</u>
	<u>HK\$</u>	<u>HK\$</u>
Cash Flows from Operating Activities		
Surplus/(Deficit) for the year	63,660.45	(2,150.90)
Adjustments for:		
Depreciation	-	-
Operating loss before working capital changes	63,660.45	(2,150.90)
Decrease/(Increase) in Account Receivable	85,710.00	(76,890.00)
Increase/(Decrease) in Accrued Expenses	21,021.67	(30,435.37)
Net Cash from/(used in) Operating Activities	<u>170,392.12</u>	<u>(109,476.27)</u>
Cash Flows from Investing Activities		
Net Cash Used in Investing Activities	<u>-</u>	<u>-</u>
Net Increase/(Decrease) in Cash and Cash Equivalents	170,392.12	(109,476.27)
Cash and Cash Equivalents at beginning of year	<u>56,050.60</u>	<u>165,526.87</u>
Cash and Cash Equivalents at end of year	<u>226,442.72</u>	<u>56,050.60</u>
Analysis of the balance of cash and cash equivalents		
Cash and Bank Balance	<u>226,442.72</u>	<u>56,050.60</u>