

# FINANCIAL HIGHLIGHTS (CONSOLIDATED)

## 財務摘要(綜合)

### Financial results for the year ended 31 March 截至3月31日止年度之財務業績

		2021 HK\$ million 港幣百萬元	2020 HK\$ million 港幣百萬元
Income	收入	411	442
Expenses	支出	(901)	(741)
Loss before depreciation, amortisation and finance charges	未計折舊、攤銷前利潤及財務費用	(490)	(299)
Depreciation and amortisation	折舊及攤銷	(378)	(304)
Interest expense on lease liabilities	租賃負債之利息	(1)	(1)
Loss for the year	年度虧損	(869)	(604)

### Financial position as at 31 March 於3月31日之財務狀況

		2021 HK\$ million 港幣百萬元	2020 HK\$ million 港幣百萬元
Property, plant and equipment, investment properties and interest in leasehold land	物業、廠房及設備、投資物業及租賃土地權益	17,327	14,525
Museum collection (note b)	博物館藏品(註解b)	29	34
Placements with the Exchange Fund	外匯基金存款	9,005	8,664
Cash and bank balances	定期存款、現金及銀行結餘	486	2,871
Other assets (note c)	其他資產(註解c)	746	790
Amount due to M+ Collections Trust (note d)	應付M+ Collections Trust之金額(註解d)	(384)	(425)
Other liabilities (note e)	其他負債(註解e)	(4,178)	(2,559)
Net assets	資產淨值	23,031	23,900

### Cash and investment balance (note f) 現金及投資結餘(註解f)

		2021 HK\$ million 港幣百萬元	2020 HK\$ million 港幣百萬元
Beginning balance	期初結餘	11,554	15,301
Used in operating activities	營運活動所用資金	(470)	(706)
Used in investing activities	投資活動所用資金	(1,570)	(3,020)
Used in financing activities	融資活動所用資金	(23)	(21)
Ending balance	期末結餘	9,491	11,554

Notes:

- (a) Following the establishment of subsidiaries during the year ended 31 March 2017, WKCD started presenting consolidated statement of accounts. In addition, M+ Collections Trust (the "Trust") was established during that year. As the WKCD Group does not have control, the latter does not form part of the WKCD Group.
- (b) From March 2017, the WKCD Group has assigned the legal interest of the museum collection to M Plus Collections Limited (the "Trustee") which holds them on behalf of the Trust for the benefit of the Hong Kong community. The balances as at 31 March represented the museum collection to be accessioned to the Trust.
- (c) Other assets mainly include intangible assets (mainly include computer software, licences and systems and systems in progress etc.), right-of-use assets, bank interest receivables, trade and other receivables.
- (d) Upon the establishment of the Trust in March 2017, WKCD made a non-cash contribution of HK\$1,214 million from the endowment fund to the Trust. Settlement of the contribution subsequent to the Trust's establishment is by way of transfer to the Trust of museum collection held by WKCD, and the payment by WKCD for the Trust in respect of future acquisition of museum collection.
- (e) Other liabilities mainly include payables and accruals for construction contracts, deferred income, lease liabilities, trade and other payables.
- (f) Source of cash and investment balance represents current and non-current portion of placements with the Exchange Fund, bank interest receivables and cash and bank balances.

註解：

- (a) 於截至2017年3月31日止年度附屬公司成立之後，管理局開始列報綜合帳目報表。此外，M+ Collections Trust (「信託」) 於該年成立，因管理局集團對其沒有控制權，該信託並不構成管理局集團的一部分。
- (b) 從2017年3月開始，管理局集團把博物館藏品的法律權益轉讓予M Plus Collections Limited (「受託人」)，並由受託人代表信託持有博物館藏品，以保障香港社會的利益。截至3月31日的餘額代表博物館藏品有待轉讓予信託。
- (c) 其他資產主要包括無形資產 (主要包括電腦軟件、使用權及系統，以及開發中電腦系統等)，使用權資產、應收銀行利息、貿易及其他應收款。
- (d) 在信託2017年3月成立後，管理局從撥款資金中向信託作出12.14億港元非現金出資。出資結算方式將透過向信託轉撥管理局持有的博物館藏品，以及未來管理局就購買博物館藏品而代信託支付的款項。
- (e) 其他負債主要包括工程合約之應付款及應計帳款、遞延收益、租賃負債、貿易及其他應付款。
- (f) 現金及投資結餘來自流動及非流動的外匯基金存款、應收銀行利息和現金及銀行結餘。