Contents of accounts and notes

118

70	auditors' report
	accounts:
71	• consolidated profit and loss account
72	• profit and loss account
73	consolidated statement of recognised gains and losses
74	• consolidated balance sheet
75	■ balance sheet
76	■ consolidated cash flow statement
	notes to the accounts
77	1 Principal accounting policies
82	2 Fare revenue
82	3 Non-fare revenue
83	4 Operating expenses before depreciation
83	5 Remuneration of Members of the Board and the Executive Directorat
84	6 Profit on property developments
84	7 Depreciation
85	8 Interest and finance charges
85	9 Dividends
86	10 Earnings per share
86	11 Taxation
87	12 Segmental information
91	13 Fixed assets
93	14 Railway construction in progress
93	15 Property development in progress and deferred income
96	16 Deferred expenditure
97	17 Interest in non-controlled subsidiary
99	18 Investments in subsidiaries
99	19 Staff housing loans
100	20 Properties held for sale
100	21 Stores and spares
100	22 Debtors, deposits and payments in advance
101	23 Amounts due from the Government and other related parties
101	24 Cash at banks and in hand
102	25 Loans and obligations under finance leases
107	26 Off-balance sheet financial instruments
107	27 Creditors, accrued charges and provisions
108	28 Contract retentions
109	29 Amounts due to the Government and other related parties
109	30 Deferred liabilities
109	31 Share capital, share premium and capital reserve
110	32 Other reserves
111	33 Consolidated cash flow statement analysis
112	34 Retirement Schemes
113	35 Tseung Kwan O Extension Project
114	36 Interests in jointly controlled operations
115	37 Material related party transactions
116	38 Commitments
117	39 Employee Stock Option Scheme
117	40 Comparative figures
117	41 Approval of accounts