

# 獨立核數師報告

## Independent Auditor's Report

### 致香港旅遊業議會會員

(議會於香港以擔保有限責任形式成立為法團)

本核數師行已審核香港旅遊業議會(議會)列載於第四十七頁至六十頁的財務報表,其中包括於二零一一年六月三十日的財務狀況表,截至該日止年度的綜合收入表、累計基金變動表與現金流量表,以及主要會計政策概要和其他解釋附註。

### 理事就財務報表須承擔的責任

議會議事須負責根據香港會計師公會頒佈的《香港財務報告準則》及香港《公司條例》編製並真實而公平地列報該等財務報表。這責任包括設計、實施、維護與編製並真實而公平地列報財務報表相關的內部監控,以使財務報表不存在由於欺詐或錯誤而導致的重大錯誤陳述;選擇和應用適當的會計政策;及按情況作出合理的會計估算。

### 核數師的責任

本行的責任是根據本行的審核就該等財務報表表達意見。本行已根據香港會計師公會頒佈的《香港會計準則》進行審核。這些準則要求本行遵守道德規範,並規劃及執行審核,以合理地確定財務報表是否沒有任何重大錯誤陳述。本行的責任是根據本行審核工作的結果,對該等財務報表表達獨立意見,並按香港《公司條例》第141條,僅向全體會員報告,除此之外並沒有任何其他目的。本行不會就本報告書的內容向任何其他人士負上或承擔責任。

審核工作包括執执行程序以獲取有關財務報表所載數額及披露資料的審核憑證。所選定的程序取決於核數師的判斷,包括評估由於欺詐或錯誤而導致財務報表有重大錯誤陳述的風險。在評估該等風險時,核數師考慮與議會編製並真實而公平地列報財務報表相關的內部監控,以設計適當的審核程序,但並非為對議會的內部監控的功效發表意見。審核亦包括評價理事所採用的會計政策是否合適、所作的會計估算是否合理,以及評價財務報表的整體列報方式。

本行相信,本行所獲得的審核憑證能充足而適當地為本行的審核意見提供基礎。

### To Members of the Travel Industry Council of Hong Kong

(Incorporated in Hong Kong with liability limited by guarantee)

We have audited the financial statements of the Travel Industry Council of Hong Kong (the "Council") set out on pages 47 to 60, which comprise the statement of financial position as at 30th June, 2011, the statement of comprehensive income, the statement of changes in accumulated fund and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

### Directors' responsibility for the financial statements

The directors of the Council are responsible for the preparation and the true and fair presentation of these financial statements in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants and the Hong Kong Companies Ordinance. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and the true and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### Auditor's responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Hong Kong Standards on Auditing issued by the Hong Kong Institute of Certified Public Accountants. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance as to whether the financial statements are free from material misstatement. It is our responsibility to form an independent opinion, based on our audit, on those financial statements and to report our opinion solely to you, as a body, in accordance with Section 141 of the Hong Kong Companies Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and true and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also

## 意見

本行認為，有關財務報表均已按《香港財務報告準則》真實而公平地反映議會於二零一一年六月三十日的財政狀況及議會截至該日止年度的盈餘與現金流量，並已按照《公司條例》妥善編製。

執業會計師

張慶植會計師行有限公司

林羣

執業證書編號：P03451

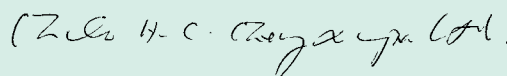
香港，二零一一年十月十一日

includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the directors, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

In our opinion, the financial statements give a true and fair view of the state of affairs of the Council as at 30th June, 2011 and of its surplus and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards and have been properly prepared in accordance with the Hong Kong Companies Ordinance.



**CHARLES H. C. CHEUNG & CPA LIMITED**

*Certified Public Accountants (Practising)*

**LAM Kwan, Anthony**

*Practising Certificate Number: P03451*

Hong Kong, 11th October, 2011