

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)

To members of the Travel Industry Council of Hong Kong

(Incorporated in Hong Kong with liability limited by guarantee)

意見

本核數師行已審核香港旅遊業議會(議會)列載於第四十七至六十四頁的財務報表，其中包括於二零一九年六月三十日的財務狀況表，截至該日止年度的損益及其他綜合收入表、累計基金變動表與現金流量表，以及財務報表附註，包括主要會計政策概要。

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二零一九年六月三十日的財政狀況及議會截至該日止年度的財務表現與現金流量，並已按照香港《公司條例》妥善編製。

其他資訊

議會理事須對其他資訊負責。於本核數師報告之日得到的其他資訊，為第四十一至四十四頁理事會報告所載的資訊，但不包括財務報表及本核數師報告。

本行對財務報表的意見並不涵蓋其他資訊，本行亦不對該等資訊發表任何形式的保證結論。

關於本行對財務報表的審計，本行的責任是閱讀其他資訊，並在此過程中，考慮其他資訊是否與財務報表或本行在審計過程中所瞭解的情況有重大出入或看來有重大錯誤陳述。根據本行在本核數師報告之日以前就其他資訊所做的工作，假如本行斷定其他資訊存在重大錯誤陳述，本行必須如實報告。在這方面，本行沒有任何報告。

理事就財務報表須承擔的責任

議會理事須負責根據《香港財務報告準則》及香港《公司條例》編製反映真實而公平觀點的該等財務報表，並落實理事認為編製財務報表所必要的內部監控，以使財務報表沒有由於欺詐或錯誤而導致的重大錯誤陳述。

在編製財務報表時，理事須負責評估議會持續經營的能力，在適用情況下披露與持續經營有關的事項，並使用持續經營的會計基準，除非理事打算將議會清盤或停止運作，或在別無其他實際替代方案下不得不那樣做。

Opinion

We have audited the financial statements of the Travel Industry Council of Hong Kong (the "Council") set out on pages 47 to 64, which comprise the statement of financial position as at 30th June, 2019, the statement of profit or loss and other comprehensive income, the statement of changes in accumulated fund and the statement of cash flows for the year then ended, and notes to the financial statements, including the summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the Council as at 30th June, 2019 and of its financial performance and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards (HKFRSs) and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

Other information

The directors of the Council are responsible for the other information. The other information obtained at the date of this auditor's report is information included in the report of the Board of Directors set out on pages 41 to 44, but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the directors for the financial statements

The directors of the Council are responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRSs and the Hong Kong Companies Ordinance, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the Council or to cease operations, or have no realistic alternative but to do so.

核數師就審計財務報告須承擔的責任

本行的目的是，就財務報表整體是否沒有因欺詐或錯誤而導致的重大錯誤陳述，得到合理的保證，並出具包括本行意見的核數師報告。合理保證為高水平的保證，但不能確證按照《香港審計準則》審計時，有重大錯誤陳述時總能發現。錯誤陳述可由欺詐或錯誤引起；假如個別或總計起來的錯誤陳述，可合理預期影響財務報表使用者依據財務報表而作出的經濟決定，則有關錯誤陳述可視為重大。

在按照《香港審計準則》進行審計的過程中，本行運用了專業判斷，並且保持專業懷疑態度。本行同時：

- 識別並評估由於欺詐或錯誤而導致財務報表出現重大錯誤陳述的風險，設計並執行審計程序以應對該等風險，以及獲取充足而適當的審計憑證，作為本行意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或內部監控被凌駕，因此未能發現因欺詐而導致出現重大錯誤陳述的風險，高於未能發現因錯誤而導致出現重大錯誤陳述的風險。
- 瞭解與審計相關的內部監控，以設計在有關情況下適當的審計程序，但並非為了就議會的內部管控是否有效而發表意見。
- 評價理事所採用的會計政策是否適當，以及其會計估算和相關披露是否合理。
- 斷定理事採用的持續經營會計準則是否適當，並根據所得的審計憑證，確定是否存在與事項或情況有關的重大變數，從而可能導致對議會的持續經營能力產生嚴重疑慮。本行若斷定存在重大變數，須於核數師報告中提醒注意財務報表中的相關披露；如有關披露不充份，則須發表非無保留意見。本行的結論是基於截至本核數師報告之日止所取得的審計憑證。不過，未來事件或情況可能導致議會不能持續經營。
- 評估財務報表的整體列報方式、結構、內容(包括披露事項)，以及財務報表是否公允反映相關交易及事件。

本行與負責管治的人士就多項事宜有所溝通，其中有審計的計劃範圍與時間安排，以及重大審計結果，包括本行在審計過程中所找出內部監控的重大缺陷。

執業會計師

張慶植會計師行有限公司

香港，二零一九年九月十日

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Hong Kong Standards on Auditing (HKSA) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSA, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Charles H. C. Cheung & CPA Limited

Certified Public Accountants (Practising)

Hong Kong, 10th September, 2019