

獨立核數師報告

Independent Auditor's Report

致地產代理監管局全體成員

(根據《地產代理條例》於香港成立)

TO THE MEMBERS OF ESTATE AGENTS AUTHORITY

地產代理監管局

(established in Hong Kong pursuant to the Estate Agents Ordinance)

本核數師(以下簡稱「我們」)已審核列載於第101至122頁地產代理監管局(以下簡稱「監管局」)的財務報表，此財務報表包括於2015年3月31日之財務狀況表及截至該日止年度之收支結算表及其他全面收益表、儲備變動表及現金流量表，以及主要會計政策概要及其他附註解釋資料。

We have audited the financial statements of the Estate Agents Authority set out on pages 101 to 122, which comprise the statement of financial position as at 31 March 2015, and the statement of profit or loss and other comprehensive income, the statement of movements in reserves and the statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

監管局就財務報表須承擔之責任

監管局須負責根據香港會計師公會頒佈之《香港財務報告準則》及《地產代理條例》，編製真實而公平的財務報表，及落實其認為編製財務報表所必要之內部監控，以使財務報表不存在由於欺詐或錯誤而導致之重大錯誤陳述。

Estate Agents Authority's Responsibility for the Financial Statements

The Estate Agents Authority is responsible for the preparation of financial statements that give a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants and the Estate Agents Ordinance, and for such internal control as the Estate Agents Authority determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

核數師之責任

我們的責任是根據審核對該等財務報表作出意見，並按照《地產代理條例》第12條僅向監管局整體成員報告，除此之外，本報告別無其他目的。我們不會就本報告之內容向任何其他人士負上或承擔任何責任。我們已根據香港會計師公會頒佈之《香港審計準則》進行審核。該準則要求我們遵守道德規範，並規劃及執行審核，以合理確定財務報表是否不存在任何重大錯誤陳述。

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit and to report our opinion solely to you, as a body, in accordance with section 12 of the Estate Agents 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. 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 about whether the financial statements are free from material misstatement.



審核涉及執行程序以獲取有關財務報表所載金額及披露資料之審核憑證。所選定之程序取決於核數師之判斷，包括評估由於欺詐或錯誤而導致財務報表存在重大錯誤陳述之風險。在評估該等風險時，核數師考慮與監管局編製真實而公平的財務報表相關之內部監控，以設計適當的審核程序，但目的並非對監管局內部監控的有效性發表意見。審核亦包括評價監管局所採用之會計政策的合適性及作出之會計估計的合理性，以及評價財務報表之整體列報方式。

我們相信，我們所獲得的審核憑證能充足和適當地為我們之審核意見提供基礎。

意見

我們認為，上述的財務報表已根據《香港財務報告準則》真實而公平地反映監管局於2015年3月31日的財務狀況，及監管局截至該日止年度的盈餘及現金流量。

德勤•關黃陳方會計師行
執業會計師
香港
2015年8月25日

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 judgment, 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 of financial statements that give a true and fair view 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 Estate Agents Authority's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Estate Agents Authority, 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 the Estate Agents Authority's affairs as at 31 March 2015, and of its surplus and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.

Deloitte Touche Tohmatsu
Certified Public Accountants
Hong Kong
25 August 2015