INDEPENDENT AUDITOR'S REPORT
獨立核數師報告

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INDEPENDENT AUDITOR'S REPORT
TO THE WEST KOWLOON CULTURAL DISTRICT AUTHORITY
(established in Hong Kong pursuant to
the West Kowloon Cultural District Authority Ordinance)

獨立核數師報告
致西九文化區管理局
(按照《西九文化區管理局條例》於香港成立)

We have audited the statement of accounts of the West Kowloon Cultural District Authority (the "Authority") set out on pages 90 to 121, which comprises the balance sheet as at 31 March 2015, and the profit and loss account, the statement of comprehensive income, statement of changes in equity and cash flow statement for the year then ended, and a summary of significant accounting policies and other explanatory information.

本核數師(以下簡稱「我們」)已審核列載於第90頁至第121頁之西九文化區管理局(「管理局」)之帳目報表,此帳目報表包括於2015年3月31日之資產負債表,截至該日止年度之損益表、全面收益表、權益變動表和現金流轉表,以及主要會計政策摘要及其他附註解釋資料。

The Board's responsibility for the statement of accounts

董事局就帳目報表須承擔的責任

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

管理局董事局須負責根據香港會計師公會頒佈之《香港財務報告準則》編製具反映真實兼公平觀點之帳目報表,並落實其認為編製帳目報表所必要的內部控制,以使帳目報表不存在由於欺詐或錯誤而導致的重大錯誤陳述。

Auditor's responsibility

核數師之責任

Our responsibility is to express an opinion on the statement of accounts based on our audit and to report our opinion solely to you, as a body, in accordance with Section 29 of the West Kowloon Cultural District Authority 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.

我們之責任是根據我們之審計對該等帳目報表作出意見,並按照《西九文化區管理局條例》第29條將此意見僅向管理局報告,而不作其他用途。我們不就此報告之內容,對任何其他人士負責或承擔任何責任。

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 statement of accounts is free from material misstatement.

我們的審計工作已根據香港會計師公會頒佈之《香港審計準則》進行。該等準則要求我們遵守道德規範,並規劃及進行審計工作,就該等帳目報表是否不存有任何重大錯誤陳述,作出合理之確定。

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement of accounts. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the statement of accounts, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the statement of accounts that gives 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Authority, as well as evaluating the overall presentation of the statement of accounts.

審計包括進行程序以獲取有關該等帳目報表所載金額及披露資料之審計憑證。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帳目報表存有重大錯誤陳述之風險。在作出該等風險評估時,核數師考慮與該機構編製真實而公平地反映的帳目報表相關之內部監控,以設計適當之審計程序,但並非旨在就管理局之內部監控之效能發表意見。審計亦包括評估管理局所採用之會計政策之合適性及所作出之會計估計之合理性,以及就帳目報表之整體列報方式作出評估。

INDEPENDENT AUDITOR'S REPORT
TO THE WEST KOWLOON CULTURAL DISTRICT AUTHORITY (CONTINUED)
(established in Hong Kong pursuant to
the West Kowloon Cultural District Authority Ordinance)

獨立核數師報告
致西九文化區管理局(續)
(按照《西九文化區管理局條例》於香港成立)

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

我們相信,我們所獲得之審計憑證能充足及適當地為我們的審計意見提供基礎。

Opinion

意見

In our opinion, the statement of accounts gives a true and fair view of the state of affairs of the Authority as at 31 March 2015 and of its profit and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards and has been properly prepared in accordance with the requirements of the West Kowloon Cultural District Authority Ordinance.

我們認為,該等帳目報表已根據《香港財務報告準則》,真實兼公平地反映管理局於2015年3月31日之事務狀況及截至該日止年度其利潤及現金流量,並已按《西九文化區管理局條例》的規定妥為編製。

Mazars CPA Limited
Certified Public Accountants
Hong Kong, 23 June 2015

瑪澤會計師事務所有限公司
執業會計師
香港,2015年6月23日

Or Ming Chiu
Practising Certificate number: P04786

柯銘樵
執業牌照碼:P04786