

# Independent Auditor's Report

## 獨立核數師報告

*Independent Auditor's Report to the Council of the Hong Kong Institute of Education*

We have audited the consolidated financial statements of The Hong Kong Institute of Education (the "Institute") and its subsidiaries (together the "Group") set out on pages 68 to 119, which comprise the Consolidated and Institute Balance Sheets as at 30 June 2012, the Consolidated and Institute Statements of Comprehensive Income, the Consolidated Statement of Changes in Funds and the Consolidated Cash Flow Statement for the year then ended and a summary of significant accounting policies and other explanatory information.

### Council's responsibility for the consolidated financial statements

The Council of the Institute is responsible for the preparation of consolidated 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 for such internal control as the Council determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. This report is made solely to you, as a body, in accordance with Section 15 of The Hong Kong Institute of Education 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the consolidated 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 the consolidated 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used

致香港教育學院校董會

本核數師（以下簡稱「我們」）已審核列於第68至119頁香港教育學院（「教院」）及各附屬公司（統稱「貴集團」）的綜合財務報表，此綜合財務報表包括於二零一二年六月三十日的綜合及教院資產負債表與截至該日止年度的綜合及教院全面收益表、綜合基金變動表和綜合現金流量表，以及主要會計政策概要及其他解釋資料。

### 校董會就綜合財務報表須承擔的責任

教院的校董會須負責根據香港會計師公會頒布的《香港財務報告準則》編製真實而公允的綜合財務報表，亦須負責其認為需要使綜合財務報表編製不存在由於欺詐或錯誤而導致的重大錯誤陳述的內部控制。

### 核數師的責任

我們的責任是根據我們的審核對該等綜合財務報表作出意見。我們是按照《香港教育學院條例》第15條的規定，僅向整體校董會報告。除此之外，我們的報告書不可用作其他用途。我們概不就本報告書的內容，對任何其他人士負責或承擔法律責任。

我們已根據香港會計師公會頒布的《香港審計準則》進行審核。這些準則要求我們遵守道德規範，並規劃及執行審核，以合理確定此等財務報表是否不存有任何重大錯誤陳述。

審核涉及執行程序以獲取有關綜合財務報表所載金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綜合財務報表存有重大錯誤陳述的風險。在評估該等風險時，核數師考慮與教院編製真實而公允的綜合財務報表相關的內部控制，以設計適當的審核程序，但並非為對教院的內部控制的效能發表意見。審核亦包括評價校董會所採用的會計政策的合適性及所作出的會計估計的合理性，以及評價綜合財務報表的整體列報方式。

*Independent Auditor's Report to the Council of the Hong Kong Institute of Education (Continued)*

and the reasonableness of accounting estimates made by the Council, as well as evaluating the overall presentation of the consolidated 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 consolidated financial statements give a true and fair view of the state of affairs of the Institute and of the Group as at 30 June 2012 and of their surplus and the Group's cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards.

**KPMG**

*Certified Public Accountants*

8th Floor, Prince's Building  
10 Chater Road  
Central, Hong Kong

28 September 2012

## 致香港教育學院校董會 (續)

我們相信，我們所獲得的審核憑證是充足和適當地為我們的審核意見提供基礎。

**意見**

我們認為，該等綜合財務報表已根據《香港財務報告準則》真實而公平地反映教院及貴集團於二零一二年六月三十日的事務狀況、教院及貴集團截至該日止年度的盈餘和貴集團的現金流量。

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執業會計師

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二零一二年九月二十八日