

Income and Expenditure Account

**POK OI HOSPITAL - POK OI MONTH 2023 (RAFFLE TICKETS)**  
**2023年博愛月獎券銷售**

Under Lottery Licence No.4873

Held from 26th August, 2023  
to 18th October, 2023



**Robert Chui CPA Limited**

Certified Public Accountants  
Hong Kong

**POK OI HOSPITAL - POK OI MONTH 2023 (RAFFLE TICKETS)**  
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**志仁會計師行有限公司**  
**Robert Chui CPA Limited**  
*Certified Public Accountants*

**REVIEW REPORT**

**TO POK OI HOSPITAL ("the Charity")**

*(incorporated in Hong Kong by virtue of the Pok Oi Hospital Incorporation Ordinance 1954)*

In accordance with the engagement letter dated 5th October, 2023, we have performed the agreed upon procedures in reviewing the attached income and expenditure account ("IEA") of The Charity Raffle Activities (the "Event"), the draw of which was held on 19th October, 2023. Our engagement was conducted in accordance with Practice Note 852 "Review of lottery accounts" issued by the Hong Kong Institute of Certified Public Accountants. This report is made solely in relation to the above Event and does not relate to any other part of the operations of the Charity. The agreed upon procedures that we have carried out did not constitute an audit of the attached IEA of the Charity's Event, and accordingly they cannot be relied upon to provide the same level of assurance as an audit.

**Use of report**

This report is intended solely for the purpose of satisfying condition 6 of the Lottery Licence No.4873 issued on 25th July, 2023 by the Home Affairs Department of the Government of the Hong Kong Special Administrative Region, and is not intended to be, and should not be, used for any other purpose.

**Review conclusion**

On the basis of the results of the agreed upon procedures performed by us:

- a. in our opinion the attached IEA of the Event has been properly prepared from the books and records of the Event made available to us; and
- b. no matter has come to our attention which indicates that the attached IEA of the Event does not accurately reflect all the monies collected or received from the sale of lottery tickets by the Charity during the Event and all the disbursements made from the monies so collected or received.

Robert Chui CPA Limited  
Certified Public Accountants  
Chui Chi Yun Robert  
Practising Certificate Number: P01833

Hong Kong

**12 JAN 2024**

**POK OI HOSPITAL - POK OI MONTH 2023 (RAFFLE TICKETS)**  
**2023年博愛月獎券銷售**

Held from 26th August, 2023 to 18th October, 2023

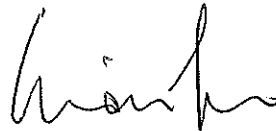
**INCOME AND EXPENDITURE ACCOUNT**

	Note	HK\$
<b>INCOME</b>		
Sales of raffle tickets		1,343,340
Donations from Directors		300,000
Other donation income		<u>17,000</u>
		<u>1,660,340</u>
Less:		
<b>EXPENDITURE</b>		
Advertising and promotion		37,500
Auditor's remuneration		4,400
Prizes		17,000
Printing expenses for raffle tickets		13,320
Sundry expenses		<u>1,500</u>
		<u>73,720</u>
<b>SURPLUS OF THE EVENT</b>	3	<u><u>1,586,620</u></u>

The income and expenditure account and the notes thereto were approved and authorised for issue by the Board of Directors of Pok Oi Hospital on **12 JAN 2024** and are signed on its behalf by:



CHAIRMAN **DR. CHAN SHOU MING**



VICE-CHAIRMAN **MR. TSO SIMON**

**POK OI HOSPITAL - POK OI MONTH 2023 (RAFFLE TICKETS)**  
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**NOTES TO INCOME AND EXPENDITURE ACCOUNT**

**1. GENERAL**

Pok Oi Month 2023 (Raffle Tickets) (the "Event") is an event organised by the Board of Directors of Pok Oi Hospital ("the Charity"). The purpose of the Event is to raise charitable funds for the development of social services (including children & youth, women & elderly care) provided by the Charity to the general public.

The Event has been held during the period from 26th August, 2023 to 18th October, 2023 in specified location as approved by the Home Affairs Department.

**2. PRINCIPAL ACCOUNTING POLICIES**

Basis of preparation

The income and expenditure account has been prepared using the accrual basis of accounting.

Income recognition

Donations from Directors are recognised on an accrual basis.

Sales of raffle tickets and other donation income are recognized as income on receipt basis.

**3. SURPLUS OF THE EVENT**

The surplus were transferred to the Board of Directors' Fund, which is administered and controlled by the Charity.

**4. TAXATION**

As the Charity is registered as a charitable organisation under Section 88 of the Inland Revenue Ordinance, the surplus arising from the Event is exempted from Hong Kong Tax.