

KEENABLE CREATION CO. LIMITED

INCOME AND EXPENDITURE ACCOUNT
Fund Raising from Raffle Ticket Sale
Held on 1 August 2025 to 25 September 2025
(Licence No.:4945)

楊少銓會計師事務所
ALBERT S. C. YOUNG & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
HONG KONG

**AUDITORS' REPORT TO THE MEMBERS OF
KEENABLE CREATION CO. LIMITED ("the Charity")
FOR FUND RAISING FROM RAFFLE TICKET SALE HELD ON
1 AUGUST 2025 TO 25 SEPTEMBER 2025**

(Licence No.: 4945)

REVIEW REPORT TO THE KEENABLE CREATION CO. LIMITED ("Charity")

In accordance with the engagement letter dated 5 November 2025, we have performed the agreed upon procedures in reviewing the attached income and expenditure account ("IEA") of the Charity's lottery event, the draw of which was held on 25 September 2025. 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 lottery 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 lottery event, and accordingly they cannot be relied upon to provide the same level of assurance as an audit.

Use of this report

This report is intended solely for the purpose of satisfying Condition 6 of Lottery Licence No. 4945 issued on 7 July 2025 by the Office of the Licensing Authority of the Home Affairs Department, 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 Charity's lottery event is properly prepared from the books and records of the Charity made available to us; and
- b. no matter has come to our attention which indicates that the attached IEA of the Charity lottery event does not accurately reflect all the monies collected or received from the sale of lottery tickets by the Charity during the lottery event and all the disbursements made from the monies so collected or received.



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Albert S. C. Young & Company,
Certified Public Accountants.
Young Siu Chuen, Albert
Practising Certificate number P00992
Hong Kong, 12 DEC 2025

KEENABLE CREATION CO. LIMITED
FUND RAISING FROM RAFFLE TICKET SALE (licence No.:4945)
FOR THE PERIOD FROM 1 AUGUST 2025 TO 25 SEPTEMBER 2025

INCOME AND EXPENDITURE ACCOUNT

	<u>HK\$</u>
<u>Income</u>	
Raffle ticket sale	159,030.00
	<u>159,030.00</u>

Less:	
<u>Expenditure</u>	
Advertisement	5,102.00
Auditor's remuneration	2,000.00
Printing charge for raffle ticket	3,695.00
	<u>10,797.00</u>

<u>Surplus</u>	<u><u>148,233.00</u></u>

Certified as true and correct



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Tong Wai Oi, Wanda
Director

Date : 12 DEC 2025



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Chiu Lai-Kuen
Director

KEENABLE CREATION CO. LIMITED
FUND RAISING FROM RAFFLE TICKET SALE (licence No.:4945)
FOR THE PERIOD FROM 1 AUGUST 2025 TO 25 SEPTEMBER 2025
NOTES TO INCOME AND EXPENDITURE ACCOUNT

1. Basis of preparation

This income and expenditure account has been prepared on accrual basis.

2. Purpose of fund-raising

To raise funds for KeenAble Creation Co. Limited's various services to special needs artists (including art and design training, promotion and sale of their artworks).