

Income and Expenditure Account

POK OI HOSPITAL - POK OI MONTH 2025 (RAFFLE TICKETS)
2025年博愛月獎券銷售

Under Lottery Licence No.4949

Held from 24th August, 2025
to 13th October, 2025



Robert Chui CPA Limited

Certified Public Accountants
Hong Kong

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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 22nd September, 2025, 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 14th October, 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 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.4949 issued on 13th August, 2025 by the Home and Youth 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

08 JAN 2025

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POK OI HOSPITAL - POK OI MONTH 2025 (RAFFLE TICKETS)
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INCOME AND EXPENDITURE ACCOUNT

	Note	2025 HK\$	2024 HK\$
INCOME			
Sales of raffle tickets		2,311,140	1,411,820
Donation income for purchasing prize		26,290	10,500
		<u>2,337,430</u>	<u>1,422,320</u>
Less:			
EXPENDITURE			
Advertising and promotion		43,251	37,751
Auditor's remuneration		4,800	4,600
Prizes		26,228	10,500
		<u>74,279</u>	<u>52,851</u>
SURPLUS OF THE EVENT	3	<u>2,263,151</u>	<u>1,369,469</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 **08 JAN 2026** and are signed on its behalf by:


CHAIRMAN **MDM. HUANG XIAO JUN**


VICE-CHAIRMAN **MR. CHAN KWOK KI**

POK OI HOSPITAL - POK OI MONTH 2025 (RAFFLE TICKETS)
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NOTES TO INCOME AND EXPENDITURE ACCOUNT

1. GENERAL

Pok Oi Month 2025 (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 24th August, 2025 to 13th October, 2025 in specified location as approved by the Home and Youth 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

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 Profits Tax.