

**Society for the Prevention of Cruelty to Animals  
(Hong Kong) Trustees Incorporated**

**Statement of income and expenditure  
for the "Raffle Ticket 2025" fund raising event held on  
11 November 2025**

**(Lottery Licence No. 4956)**



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with confidence  
聚信心 塑未来**

**SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (HONG KONG)  
TRUSTEES INCORPORATED –  
"Raffle Ticket 2025" fund raising event held on 11 November 2025**

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Ernst & Young  
27/F, One Taikoo Place  
979 King's Road  
Quarry Bay, Hong Kong

安永會計師事務所  
香港鰂魚涌英皇道979號  
太古坊一座27樓

Tel 電話: +852 2846 9888  
Fax 傳真: +852 2868 4432  
ey.com

## Review report to the Executive Committee of

### **SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (HONG KONG) TRUSTEES INCORPORATED (the "Society")** (Incorporated under the Registered Trustees Incorporation Ordinance 1958) **Lottery Licence No. 4956**

In accordance with the engagement letter dated 27 October 2025, we have performed the agreed upon procedures in reviewing the attached income and expenditure account ("IEA") of the Society's lottery event, the draw of which was held on 11 November 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 Society. The agreed upon procedures that we have carried out did not constitute an audit of the attached IEA of the Society'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. 4956 issued on 26 August 2025 by the Office of the Licensing Authority of the Home Affairs Department of the Government of the Hong Kong Special Administrative Region to the Society, 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 Society's lottery event is properly prepared from the books and records of the Society made available to us; and
- b. no matter has come to our attention which indicates that the attached IEA of the Society's lottery event does not accurately reflect all the monies collected or received from the sale of lottery tickets by the Society during the lottery event and all the disbursements made from the monies so collected or received.

  
Certified Public Accountants  
Hong Kong  
23 January 2026



**SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (HONG KONG)  
TRUSTEES INCORPORATED**

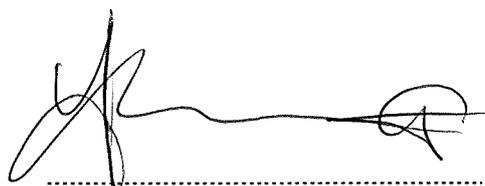
**Statement of income and expenditure – "Raffle Ticket 2025" fund raising event  
held on 11 November 2025**

(Expressed in Hong Kong dollars)

**Lottery Licence No. 4956**

	HK\$
INCOME	
Sale of lottery ticket	<u>905,600</u>
EXPENDITURE	
Audit fee	1,800
Advertising expenses	5,959
Bank charges	17,255
Insurance	601
Local travel	1,358
Marketing expenses	57,822
Postage expenses	18,356
Printing	21,185
Transportation	6,014
Sundry expenses	<u>396</u>
	<u>130,746</u>
SURPLUS	<u><u>774,854</u></u>

Approved on 23 January 2026



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Fiona Joy Cumming  
Executive Director

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**1. General**

Society for the Prevention of Cruelty to Animals (Hong Kong) Trustees Incorporated (the "Society") is incorporated under the Registered Trustees Incorporation Ordinance 1958 for the purpose of promoting kindness, and preventing cruelty, to animals.

The aim of the fund raising is to raise funds for the Society animal welfare initiatives.

**2. Basis of preparation**

The principal accounting policies adopted are set out below:

- a) Sales income is recognised when the customer has accepted a raffle ticket and payment is made.
- b) Expenditure is recorded on an accrual basis.