

FAMILIES OF SMA FOUNDATION LIMITED

INCOME AND EXPENDITURE ACCOUNT
Fund Raising from Raffle Ticket Sale
Held on 21 October 2025 to 12 December 2025
(Licence No.:4959)

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
FAMILIES OF SMA FOUNDATION LIMITED ("the Charity")
FOR FUND RAISING FROM RAFFLE TICKET SALE HELD ON
21 OCTOBER TO 12 DECEMBER 2025**

(Licence No.: 4959)

REVIEW REPORT TO THE FAMILIES OF SMA FOUNDATION LIMITED ("Charity")

In accordance with the engagement letter dated 2 February 2026, 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 12 December 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.

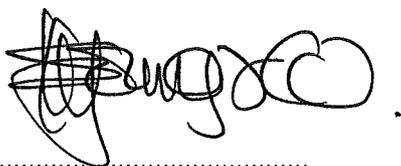
Use of this report

This report is intended solely for the purpose of satisfying Condition 6 of Lottery Licence No. 4959 issued on 26 September 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, 18 FEB 2026

FAMILIES OF SMA FOUNDATION LIMITED
FUND RAISING FROM RAFFLE TICKET SALE (Licence No.:4959)
FOR THE PERIOD FROM 21 OCTOBER 2025 TO 12 DECEMBER 2025

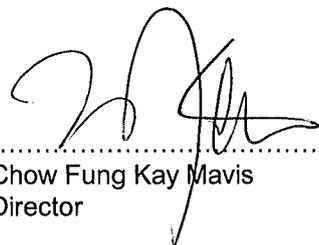
INCOME AND EXPENDITURE ACCOUNT

	<u>Notes</u>	<u>HK\$</u>
<u>Income</u>		
Raffle ticket sale	3	330,300.00
		330,300.00
		330,300.00
 <u>Less:</u>		
<u>Expenditure</u>		
Advertisement		7,653.00
Auditor's remuneration		2,000.00
Bank charges		2,232.33
Local travelling		60.80
Photocopy		2,450.00
Postage and courier		3,650.10
Printing charge for raffle ticket		4,207.00
Sundries		946.00
		23,199.23
		23,199.23
 <u>Surplus</u>		307,100.77

Certified as true and correct



 Wan Mei Yuk Ruby
 Director



 Chow Fung Kay Mavis
 Director

Date : 18 FEB 2026

FAMILIES OF SMA FOUNDATION LIMITED
FUND RAISING FROM RAFFLE TICKET SALE (licence No.:4959)
FOR THE PERIOD FROM 21 OCTOBER 2025 TO 12 DECEMBER 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 the benefit of children suffering from Spinal Muscular Atrophy (SMA).

3. Lottery Event held between 21 October 2025 and 12 December 2025:

	<u>HK\$</u>
Income	
Lottery proceeds	330,300.00
Expenditure	<u>(23,199.23)</u>
Net Proceeds	<u><u>307,100.77</u></u>

The net proceeds from the lottery event under Lottery Licence No. 4959 held between 21 October 2025 and 12 December 2025 have been fully used on the expenditure for "the benefit of children suffering from Spinal Muscular Atrophy".