

Scout Association of Hong Kong

**Statement of income and expenditure
for Hong Kong Scout 115th Anniversary Raffle Campaign
in respect of the raffle drawn on 14 March 2026**

(Lottery Licence No. 4967)



**Shape the future
with confidence
聚信心 塑未来**

SCOUT ASSOCIATION OF HONG KONG
Hong Kong Scout 115th Anniversary Raffle Campaign in respect of the raffle drawn
on 14 March 2026

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Review report to the Finance Committee of

SCOUT ASSOCIATION OF HONG KONG (the "Association") (Incorporated under the Scout Association of Hong Kong Ordinance) Lottery Licence No. 4967

In accordance with the engagement letter dated 28 January 2026, we have performed the agreed upon procedures in reviewing the attached income and expenditure account ("IEA") of the Association's lottery event, the draw of which was held on 14 March 2026. 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 Association. The agreed upon procedures that we have carried out did not constitute an audit of the attached IEA of the Association'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. 4967 issued on 25 November 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 Association, and is not intended to be, and should not be, used for any other purpose.

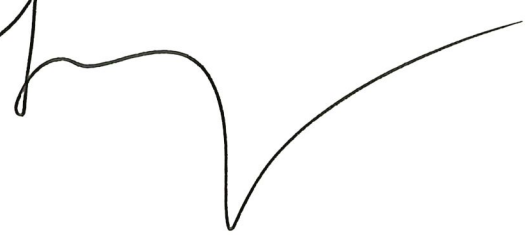
Conclusion

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

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



Certified Public Accountants
Hong Kong
21 May 2026

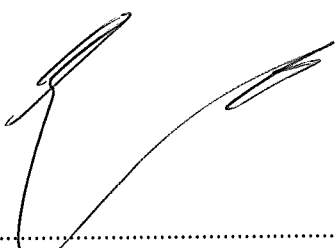


SCOUT ASSOCIATION OF HONG KONG
Statement of income and expenditure - Hong Kong Scout 115th Anniversary Raffle Campaign in
respect of the raffle drawn on 14 March 2026
 (Expressed in Hong Kong dollars)

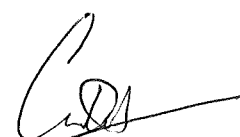
Lottery Licence No. 4967

	HK\$
INCOME	
Proceeds from sale of lottery tickets	4,351,360
Donations for prizes & other administration expenses	<u>178,631</u>
TOTAL INCOME	<u><u>4,529,991</u></u>
EXPENDITURE	
Announcement of draw results in newspapers	8,513
Auditors' remuneration	9,200
Certificate of appreciation	5,110
Computer service expenses	5,000
Courier	27,512
Insurance	474
Postage	4,380
Printing and stationery	102,673
Prizes	189,493
Raffle draw	5,500
Sundry expenses	1,986
Travelling and transportation	<u>40,226</u>
	<u>400,067</u>
SURPLUS	<u><u>4,129,924</u></u>

Approved on 21 May 2026



 LAI Wai-sang Wilson
 Chief Commissioner



 CHOW Shiu-hay Antonio
 Treasurer

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1. General

Scout Association of Hong Kong is incorporated under the Scout Association of Hong Kong Ordinance for the purpose of promoting scouting to the community and to operate as the best voluntary organisation for the development of young people in Hong Kong.

The aim of the fund raising is to raise funds for support of the Scouting in Hong Kong.

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) Sponsorship and donation income are brought into account upon receipt of funds.
- c) Expenditure is recorded on an accrual basis.