



KOWLOON JUNIOR SCHOOL PARENT TEACHER ASSOCIATION LIMITED

LOTTERY EVENT

HELD ON 25 APRIL 2026

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REVIEW REPORT
TO THE MANAGEMENT COMMITTEE OF

KOWLOON JUNIOR SCHOOL PARENT TEACHER ASSOCIATION LIMITED
("the Association")

In accordance with the engagement letter dated 25 April 2026, we have performed the agreed upon procedures in reviewing the attached income and expenditure account of the Association's lottery event, the draw of which was held on 25 April 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 income and expenditure account of the Association's lottery event, and accordingly they cannot be relied upon to provide the same level of assurance as an audit.

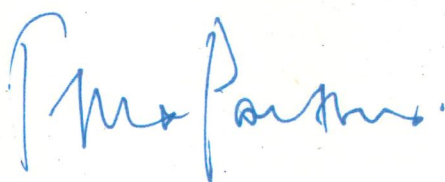
Use of this report

This report is intended solely for the purpose of satisfying Condition 6 of Lottery Licence No. 4983 issued on 5 March 2026 by the Office of the Licensing Authority of Home Affairs Department of the Government of the Hong Kong Special Administration Region to the Association, 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 income and expenditure account 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 income and expenditure account 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.



FTW & Partners CPA Limited
港駿會計師行有限公司
Certified Public Accountants
Hong Kong
Date: 3 June 2026

Cheng Pui Tak
Practising Certificate Number: P05246

KOWLOON JUNIOR SCHOOL PARENT TEACHER ASSOCIATION LIMITED

INCOME AND EXPENDITURE ACCOUNT

FOR THE LOTTERY EVENT
HELD ON 25 APRIL 2026

(Expressed in Hong Kong Dollars)

INCOME

Income from sales of raffle tickets

\$ 94,720

EXPENDITURE

Advertising

\$ 8,624

Prizes

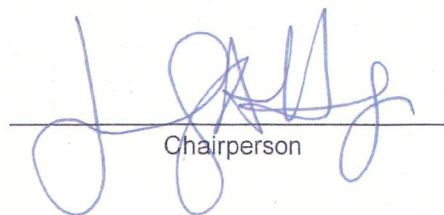
10,320

(18,944)

SURPLUS OF INCOME OVER EXPENDITURE

\$ 75,776

Approved and authorised for issue by the committee on 3 June 2026


Chairperson