

庭恩兒童中心  
**BENJI'S CENTRE**

RAFFLE TICKETS EVENT FOR THE PERIOD FROM 8 MARCH 2024 TO 30 APRIL 2024

(LOTTERY LICENCE NO. 4898)

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**Review Report to the Committee Members of**  
庭恩兒童中心  
**BENJI'S CENTRE ("the Charity")**  
(incorporated in Hong Kong and limited by guarantee)

In accordance with the engagement letter dated 29 May 2024, we have performed the agreed upon procedures in reviewing the attached Statement of Income and Expenditure ("SIE") of the Charity's lottery event, the draw of which was held on 2 May 2024. 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 SIE 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 the Lottery Licence No. 4898 issued on 28 February 2024 by the Office of the Licensing Authority of the Home Affairs Department of the Government of the Hong Kong Special Administrative Region to the Charity, 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 SIE 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 SIE of the Charity's 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.



**Phyllis Y. K. Sit & Co.**  
Certified Public Accountants

**Sit Yeuk Kwan Phyllis**

Hong Kong, 27 June 2024

庭恩兒童中心

BENJI'S CENTRE

RAFFLE TICKETS EVENT FOR THE PERIOD FROM 8 MARCH 2024 TO 30 APRIL 2024

(LOTTERY LICENCE NO. 4898)

Statement of Income and Expenditure

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	Note	HK\$
<b>Income</b>		
Sale of raffle tickets @HK\$20	1	<u>500,000</u>
		<u>500,000</u>
<b>Expenditure</b>		
Auditors' remuneration		2,000
Advertisement of draw results		4,125
Bank charges		110
Printing and stationery		5,495
Postage and courier		172
Travelling expenses		<u>66</u>
		<u>11,968</u>
Net surplus		<u><u>488,032</u></u>

Approved and authorised for issue by the Board of Committee Members on 27 June 2024

  
\_\_\_\_\_  
Wong Ka Ning / Raymond  
Chairman of the Event  
Benji's Centre

  
\_\_\_\_\_  
Ho Suk Ying, Viola  
Treasurer of the Event  
Benji's Centre

庭恩兒童中心

**BENJI'S CENTRE**

**RAFFLE TICKETS EVENT FOR THE PERIOD FROM 8 MARCH 2024 TO 30 APRIL 2024**

**(LOTTERY LICENCE NO. 4898)**

**Notes to the Statement of Income and Expenditure**

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1. GENERAL

The lottery event was held during the period from 8 March 2024 to 30 April 2024 under condition 6 of lottery licence no. 4898 issued by the Office of the Licensing Authority of the Home Affairs Department of the Government of the Hong Kong Special Administrative Region. The draw of the lottery event was held on 2 May 2024.

A total of 25,000 raffle tickets at HK\$20 each were issued, of which, 25,000 raffle tickets were sold generating income from raffle tickets of HK\$500,000.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation

The income from sale of raffle tickets is recognised in the statement of income and expenditure on a cash basis and the expenditure is recognised on an accrual basis. Expenditure represents the costs incurred directly in respect of the fund-raising activities.

3. APPLICATION OF FUNDS RAISED

All income raised through this Event will be used for Benji's Centre providing speech therapy service.

4. APPROVAL OF THE INCOME AND EXPENDITURE ACCOUNT

The statement of income and expenditure was approved and authorized by the Board of Committee Members on 27 June 2024.