SOCIETY FOR ABANDONED ANIMALS LIMITED

INCOME AND EXPENDITURE ACCOUNT
LOTTERY EVENT – 2018 CHARITY RAFFLE TICKET
DRAW HELD ON 8 DECEMBER 2018

	HK$	HK$
INCOME		
Proceeds received from sale of charity raffle tickets		420,000.00
Other donation		123,740.00
Value of prizes		275,321.00
		819,061.00
LESS : EXPENDITURE		
Advertising	65,670.00	
Postage	36,892.00	
Printing charges	20,753.00	
Value of prizes	275,321.00	
		(398,636.00)
SURPLUS FOR THE LOTTERY EVENT		420,425.00

Approved and authorised for issue by the Board of Directors on 27 February 2019

Director

Director

NOTES TO THE INCOME AND EXPENDITURE ACCOUNT

1. The purpose of the lottery event is to raise funds for providing medical services for the elderly animals in the Society.

2. This income and expenditure account has been prepared in accordance with the accruals basis.

Union Alpha
your global business partner

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REVIEW REPORT TO THE BOARD OF DIRECTORS OF

SOCIETY FOR ABANDONED ANIMALS LIMITED ("the Society")
(Incorporated in Hong Kong, limited by guarantee and not having a share capital)

In accordance with the engagement letter dated 12 September 2018, we have performed the agreed upon procedures in reviewing the attached income and expenditure account ("IEA") of the Society's lottery event titled "2018 CHARITY RAFFLE TICKET", the draw of which was held on 8 December 2018. Our engagement was conducted in accordance with Practice Note 852 "Review of lottery accounts" issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"). This report is made solely in relation to the above lottery event of the Society 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. 4672 issued on 7 September 2018 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.

For and on behalf of
UNION ALPHA C.P.A. LIMITED
Certified Public Accountants (Practising)

Wong Man Chung, Francis
HKICPA Practising Certificate No. P01928

Hong Kong, 27 February 2019