



**SUNBEAM CHILDREN'S FOUNDATION LIMITED**  
**INCOME AND EXPENDITURE ACCOUNT**  
**OF THE LOTTERY EVENT HELD ON 20 NOVEMBER 2021**  
**FUND RAISING FOR**  
**DISADVANTAGED CHILDREN IN BAIWAN,**  
**GUANGDONG PROVINCE, CHINA**



**霍陳梁溫會計師行有限公司**  
**FOK CHAN LEUNG WAN CPA LTD.**  
Certified Public Accountants (Practising)



**REVIEW REPORT TO THE DIRECTORS OF  
SUNBEAM CHILDREN'S FOUNDATION LIMITED ("FOUNDATION")**

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In accordance with the engagement letter dated 15 March 2022, we have performed the agreed upon procedures in reviewing the attached income and expenditure account ("IEA") of the Foundation's lottery event, the draw of which was held on 20 November 2021. 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 Foundation. The agreed upon procedures that we have carried out did not constitute an audit of the attached IEA of the Foundation'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. 004809 issued on 11 October 2021 by the Home Affairs Department of the Government of the Hong Kong Special Administrative Region to the Foundation, 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 Foundation's lottery event is properly prepared from the books and records of the Foundation made available to us; and
- b. no matter has come to our attention which indicates that the attached IEA of the Foundation's lottery event does not accurately reflect all the monies collected or received from the sale of lottery tickets by the Foundation during the lottery event and all the disbursements made from the monies so collected or received.

**Fok Chan Leung Wan CPA Limited**  
Certified Public Accountants (Practising)  
Hong Kong

**28 APR 2022**

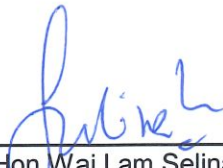
Ng Wai Hong  
Practising Certificate No. P04638

SUNBEAM CHILDREN'S FOUNDATION LIMITED  
INCOME AND EXPENDITURE ACCOUNT  
OF THE LOTTERY EVENT HELD ON 20 NOVEMBER 2021  
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IN BAIWAN, GUANGDONG PROVINCE, CHINA  
LOTTERY LICENCE NO. 004809

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	<u>HK\$</u>
<b>Income</b>	
Sale of raffle tickets (1,124 tickets at HK\$100 each)	<u>112,400</u>
<b>Expenditure</b>	
Advertisements of draw results	1,784
E-payment processing charges	1,052
Postage and courier	53
Virtual online platform charges	<u>3,913</u>
	<u>6,802</u>
<b>Net Surplus</b>	<u><u>105,598</u></u>

Approved by the Director of Sunbeam Children's Foundation Limited on **28 APR 2022**

  
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Lau Hon Wai Lam Selina  
Director