

# **Tsang Wai Kit**

*Certified Public Accountant (Practising)*

曾煒傑執業會計師

## **REVIEW REPORT TO THE PO LEUNG KUK CHOI KAI YAU SCHOOL PARENT TEACHER ASSOCIATION (“Organization”)**

In accordance with the engagement letter dated 15 August 2022, I have performed the agreed upon procedures in reviewing the attached income and expenditure account (“IEA”) of the Organization’s lottery event, the draw of which was held on 27 May 2022. My 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 Organization. The agreed upon procedures that I have carried out did not constitute an audit of the attached IEA of the Organization’s lottery event, and accordingly they cannot be relied upon to provide the same level of assurance as an audit.

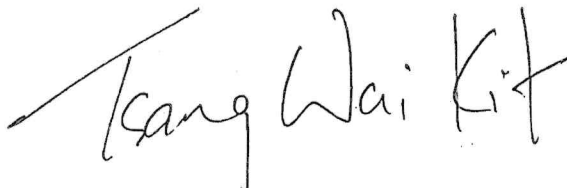
### **Use of this report**

This report is intended solely for the purpose of satisfying Condition 6 of Lottery Licence No. 4818 issued on 3 March 2022 by the Home Affairs Department of the Government of the Hong Kong Special Administrative Region to the Organization, 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 me:

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



TSANG WAI KIT  
Certified Public Accountant (Practising)  
Flat D3, 2/F., Block D, Phoenix Court,  
10 Marconi Road,  
Kowloon Tong, Kowloon.



16 August 2022

Po Leung Kuk Choi Kai Yau School Parent Teacher Association  
Income and Expenditure Account of the Lottery Event held between  
3 May 2022 - 26 May 2022  
Lottery Licence No. 4818

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**Income**

	HK\$		
Sales of Raffle Tickets @10.00	320,100.00	✓	Note 1
Donation Income (For Prizes)	53,544.00		Note 2
Lottery Licence Fee Allowance 21-22	3,165.00	<u>376,809.00</u> ✓	

**Expenditure**

		<u>Cheque No.</u>	
1 Application of Lottery Licence Fee	3,165.00	406549	
2 Printing Raffle Ticket #00001-35000	6,590.00	406553	
3 SCMP - Published Winner Results	1,547.00	406554	
4 Sing Tao-Published Winner Results	2,494.80	406555	
5 Prize for Winners	43,143.00		Note 3
6 Newspaper	24.00	Cash	
7 Preparing Review Report of Organization's Lottery Event	2,000.00	<u>58,963.80</u> ✓	
Net Proceeds		<u><u>\$317,845.20</u></u> ✓	

Approved by the Chairman on 10 August 2022

  
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Kan Lai Mei  
Chairman

Po Leung Kuk Choi Kai Yau School Parent Teacher Association