

INTERNATIONAL SOCIAL SERVICE (HONG KONG BRANCH) "ISS-HK"

IN RESPECT OF THE LOTTERY EVENT

WITH THE DRAW HELD ON 11 MARCH 2022

INCOME AND EXPENDITURE ACCOUNT

LEE, AU & CO.

CERTIFIED PUBLIC ACCOUNTANTS  
HONG KONG



**Review report to the Advisory Committee of  
International Social Service (Hong Kong Branch) "ISS-HK"**  
*(Incorporated in Hong Kong and limited by guarantee)*

In accordance with the engagement letter dated 18 May 2022, we have performed the agreed upon procedures in reviewing the attached income and expenditure account ("IEA") of ISS-HK's lottery event, the draw of which was held on 11 March 2022. 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 ISS-HK. The agreed upon procedures that we have carried out did not constitute an audit of the attached IEA of ISS-HK'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. 4822 issued on 29 December 2021 by the Home Affairs Department of the Government of the Hong Kong Special Administrative Region to ISS-HK, and is not intended to be, and should not be, used for any other purpose and we do not assume responsibility towards or accept liability or duty to any other person other than the addressees of this report for the contents of this report.

**Review conclusion**

On the basis of the results of the agreed upon procedures performed by us:

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

  
Lee, Au & Co.  
Certified Public Accountants


Hong Kong: 27 MAY 2022

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LOTTERY LICENCE NO. 4822

	HK\$
<b>INCOME</b>	
Sale of lottery tickets	133,320.00
Other income	3,300.00
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	136,620.00
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<b>EXPENDITURE</b>	
Advertisement fee for result of drawing	2,160.00
Audit fee	3,000.00
Printing and production	22,120.00
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	27,280.00
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<b>SURPLUS</b>	<hr/> <hr/> 109,340.00

Approved and authorised for issue by the Advisory Committee on 27 MAY 2022



Member of the Advisory Committee