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Entertainment Licensing Team
Office of the Licensing Authority
Home Affairs Department

**Society for the Prevention of Cruelty to Animals
(Hong Kong) Trustees Incorporated**

**Statement of income and expenditure
for the "Raffle Ticket 2022" fund raising event held on
26 July 2022**

(Lottery Licence No. 4833)

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**SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (HONG KONG) TRUSTEES
INCORPORATED –
"Raffle Ticket 2022" fund raising event held on 26 July 2022**

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Review report to the Executive Committee of

SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (HONG KONG) TRUSTEES INCORPORATED (the "Society")

(Incorporated under the Registered Trustees Incorporation Ordinance 1958)
Lottery Licence No. 4833

In accordance with the engagement letter dated 12 September 2022, we have performed the agreed upon procedures in reviewing the attached income and expenditure account ("IEA") of the Society's lottery event, the draw of which was held on 26 July 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 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. 4833 issued on 11 May 2022 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.

Ernst & Young

Certified Public Accountants
Hong Kong
21 October 2022

**SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (HONG KONG)
TRUSTEES INCORPORATED**

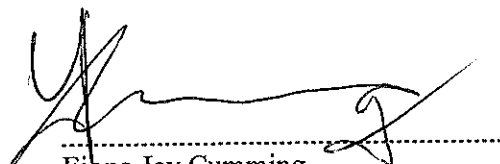
**Statement of income and expenditure – "Raffle Ticket 2022" fund raising event
held on 26 July 2022**

(Expressed in Hong Kong dollars)

Lottery Licence No. 4833

	HK\$
INCOME	
Sale of lottery ticket	<u>472,580</u>
EXPENDITURE	
Audit fee	1,200
Advertising expenses	10,392
Bank charges	2,039
Marketing expenses	21,552
Printing and stationery	42,882
Transportation	<u>103</u>
	<u>78,168</u>
SURPLUS	<u><u>394,412</u></u>

Approved on 21 October 2022



Fiona Joy Cumming
Executive Director

**SOCIETY FOR THE PREVENTION OF CRUELTY TO ANIMALS (HONG KONG)
TRUSTEES INCORPORATED**

**Statement of income and expenditure – "Raffle Ticket 2022" fund raising event
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1. General

Society for the Prevention of Cruelty to Animals (Hong Kong) Trustees Incorporated (the "Society") is incorporated under the Registered Trustees Incorporation Ordinance 1958 for the purpose of promoting kindness, and preventing cruelty, to animals.

The aim of the fund raising is to raise funds for the Society animal welfare initiatives.

2. Basis of preparation

The principal accounting policies adopted are set out below:

- a) Sales income is recognised when the customer has accepted a raffle ticket and payment is made.
- b) Expenditure is recorded on an accrual basis.

