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Entertainment Licensing Team
Office of the Licensing Authority
Home Affairs Department

庭恩兒童中心
BENJI'S CENTRE

RAFFLE TICKETS EVENT FOR THE PERIOD FROM 17 AUGUST 2022 TO 11 OCTOBER
2022
(LOTTERY LICENCE NO. 004839)

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Review Report to the Committee Members of

庭恩兒童中心

BENJI'S CENTRE ("the Charity")

(incorporated in Hong Kong and limited by guarantee)

In accordance with the engagement letter dated 23 November 2022, we have performed the agreed upon procedures in reviewing the attached Statement of Income and Expenditure ("SIE") of the Charity's lottery event, the draw of which was held on 11 October 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 Charity. The agreed upon procedures that we have carried out did not constitute an audit of the attached SIE of the Charity'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 the Lottery Licence No. 004839 issued on 3 August 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 Charity, 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 SIE of the Charity's lottery event is properly prepared from the books and records of the Charity made available to us; and
- (b) no matter has come to our attention which indicates that the attached SIE of the Charity's lottery event does not accurately reflect all the monies collected or received from the sale of lottery tickets by the Charity during the lottery event and all the disbursements made from the monies so collected or received.



Phyllis Y. K. Sit & Co.
Certified Public Accountants

Sit Yeuk Kwan Phyllis

Hong Kong, 30 January 2023

庭恩兒童中心

BENJI'S CENTRE

RAFFLE TICKETS EVENT FOR THE PERIOD FROM 17 AUGUST 2022 TO 11 OCTOBER 2022

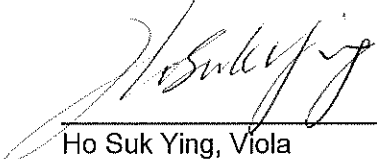
(LOTTERY LICENCE NO. 004839)

Statement of Income and Expenditure

	Note	HK\$
Income		
Sale of raffle tickets @HK\$20	1	438,400
		<u>438,400</u>
Expenditure		
Auditors' remuneration		1,500
Advertisement of draw results		3,024
Printing and stationery		6,026
		<u>10,550</u>
Net surplus		<u>427,850</u>

Approved and authorised for issue by the Board of Committee Members on 30 January 2023


Wong Ka Ning, Raymond
Chairman of the Event
Benji's Centre


Ho Suk Ying, Viola
Treasurer of the Event
Benji's Centre

1. GENERAL

The lottery event was held during the period from 17 August 2022 to 11 October 2022 under condition 6 of lottery licence no. 004839 issued by the Office of the Licensing Authority of the Home Affairs Department of the Government of the Hong Kong Special Administrative Region. The draw of the lottery event was held on 11 October 2022.

A total of 30,000 raffle tickets at HK\$20 each were issued, of which, 21,920 raffle tickets were sold generating income from raffle tickets of HK\$438,400 and 8,080 raffle tickets were unsold.

2. SIGNIFICANT ACCOUNTING POLICIES

Basis of preparation

The income from sale of raffle tickets is recognised in the statement of income and expenditure on a cash basis and the expenditure is recognised on an accrual basis. Expenditure represents the costs incurred directly in respect of the fund-raising activities.

3. APPLICATION OF FUNDS RAISED

All income raised through this Event will be used for Benji's Centre providing speech therapy service.

4. APPROVAL OF THE INCOME AND EXPENDITURE ACCOUNT

The statement of income and expenditure was approved and authorized by the Board of Committee Members on 30 January 2023.