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HONG KONG PLAYGROUND ASSOCIATION

LOTTERY ACCOUNTS

FOR THE LOTTERY EVENT "SALE OF RAFFLE TICKETS"

HELD DURING THE PERIOD FROM 12 NOVEMBER, 2022

TO 5 JANUARY, 2023

LOTTERY LICENCE NO. 4848



范陳會計師行有限公司
Fan, Chan & Co. Limited

REVIEW REPORT
TO THE MANAGEMENT AND FINANCE SUB-COMMITTEE OF
HONG KONG PLAYGROUND ASSOCIATION ("the Association")

In accordance with the engagement letter dated 4 November, 2022, we have performed the agreed upon procedures in reviewing the attached income and expenditure account ("IEA") of the Association's lottery event, the draw of which was held on 6 January, 2023. Our engagement was honorary and 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 Association. The agreed upon procedures that we have carried out did not constitute an audit of the attached IEA of the Association'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. 4848 issued on 15 September, 2022 by the Office of the Licensing Authority of the Home Affairs Department of the Government of the Hong Kong Special Administrative Region ("OLA") to the Association, 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 Association's lottery event is properly prepared from the books and records of the Association made available to us; and
- b. no matter has come to our attention which indicates that the attached IEA of the Association's lottery event does not accurately reflect all the monies collected or received from the sale of lottery tickets by the Association during the lottery event and all the disbursements made from the monies so collected or received.

Fan, Chan & Co. Limited
Certified Public Accountants
Leung Kwong Kin
Practising Certificate Number: P03702
Hong Kong, 23 March, 2023

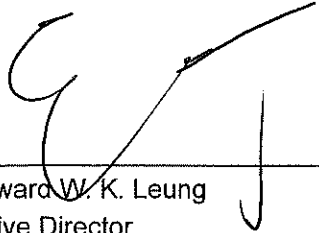
HONG KONG PLAYGROUND ASSOCIATION
 LOTTERY EVENT "SALE OF RAFFLE TICKETS"
 INCOME AND EXPENDITURE ACCOUNT
 FOR THE PERIOD FROM 12 NOVEMBER, 2022
 TO 5 JANUARY, 2023

	HK\$	HK\$
Income		
Sale of raffle tickets @HK\$10		529,880
Less : Expenditure		
Advertisement	2,160	
Insurance	1,201	
Printing charges	24,600	
Publicity	6,570	
Sundry	755	
Transportation fee	179	
		35,465
Net surplus		494,415

Approved by the Management and Finance Sub-Committee on 23 March, 2023



Mr. Arthur Li
 Chairman
 Management & Finance Sub-Committee



Mr. Edward W. K. Leung
 Executive Director

HONG KONG PLAYGROUND ASSOCIATION
NOTES TO THE LOTTERY ACCOUNTS
FOR THE PERIOD FROM 12 NOVEMBER, 2022
TO 5 JANUARY, 2023

1. General

In accordance with Section 22(1)(a)(i) of the Gambling Ordinance (Cap.148), Hong Kong Playground Association has obtained a Lottery Licence No. 4848 on 15 September, 2022 from the public officer appointed by the Secretary for Home Affairs in respect of the Association's sale of raffle tickets held during the period from 12 November, 2022 to 5 January, 2023. The draw of the lottery event was held on 6 January, 2023.

2. Basis of preparation

The income and expenditure account has been prepared on the cash basis. On this basis, income is recognised when received and expenditures are recognised when paid.

3. Purpose of fund raising

The net surplus from the lottery event held for this year have determined by the Executive Committee to use for promotion and modernization of youth's cultural and sport's development.