

REVIEW REPORT TO THE BOARD OF DIRECTORS OF

SOCIETY FOR ABANDONED ANIMALS LIMITED ("the Society")

(Incorporated in Hong Kong, limited by guarantee and not having a share capital)

In accordance with the engagement letter dated 16 September 2023, we have performed the agreed upon procedures in reviewing the attached income and expenditure account ("IEA") of the Society's lottery event titled "2023 CHARITY RAFFLE TICKET", the draw of which was held on 25 November 2023. Our engagement was conducted in accordance with Practice Note 852 "Review of lottery accounts" issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA"). 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 Conditions of Lottery Licence No. 4884 issued on 13 September 2023 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.

For and on behalf of
UNION ALPHA C.P.A. LIMITED
Certified Public Accountants (Practising)



Lam Lai Fun Sabrina
HKICPA Practising Certificate No. P03648

Hong Kong, 7 February 2024

SOCIETY FOR ABANDONED ANIMALS LIMITED

INCOME AND EXPENDITURE ACCOUNT

2023 CHARITY RAFFLE TICKET

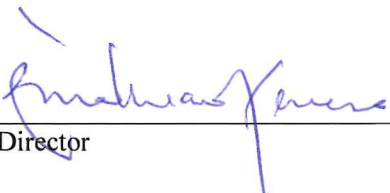
LOTTERY EVENT HELD FROM 3 OCTOBER 2023 TO 18 NOVEMBER 2023

DRAW HELD ON 25 NOVEMBER 2023

LOTTERY LICENCE NO. 4884

	HK\$	HK\$
INCOME		
Proceeds received from sale of charity raffle tickets		362,840.00
Donation		<u>9,100.00</u>
		371,940.00
LESS : EXPENDITURE		
Advertising	7,992.00	
Bank charge	4,279.74	
Postage	1,487.10	
Printing charges	<u>8,059.00</u>	
		<u>(21,817.84)</u>
SURPLUS FOR THE LOTTERY EVENT		<u><u>350,122.16</u></u>

Approved and authorised for issue by the Board of Directors on 7 February 2024



Director



Director

NOTES TO THE INCOME AND EXPENDITURE ACCOUNT

1. The purpose of the lottery event is to raise funds for providing medical services for the animals.
2. A total of 18,142 tickets at HK\$20 each were issued, which generated income from raffle tickets of HK\$362,840.

Besides the above expenditure, no additional direct costs were incurred as the prizes for the lottery event were sponsored.

3. This income and expenditure account has been prepared in accordance with the accruals basis.