

**HONG KONG SOCIETY FOR THE PROTECTION OF CHILDREN**

Review Report

On Lottery Accounts

Held from 20 October 2025 to 10 December 2025

(Lottery Licence No.4952)

**HONG KONG SOCIETY FOR THE PROTECTION OF CHILDREN**

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**WINDWARD CPA LIMITED**



## REVIEW REPORT

### TO THE HONG KONG SOCIETY FOR THE PROTECTION OF CHILDREN (the "Society")

In accordance with the engagement letter dated 10 November 2025, 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 10 December 2025. 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 License No. 4952 issued on 19 August 2025 by the Office of the Licensing Authority 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.

WINDWARD CPA LIMITED

Windward CPA Limited  
Certified Public Accountants  
Fong William  
Practising Certificate Number: P08361

Hong Kong  
6 March 2026

**HONG KONG SOCIETY FOR THE PROTECTION OF CHILDREN  
INCOME AND EXPENDITURE ACCOUNT  
FOR LOTTERY HELD FROM 20 OCTOBER 2025 TO 10 DECEMBER 2025**

	HK\$
INCOME	
Proceeds from sale of tickets	739,380
Donation income	100,955
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	840,335
EXPENDITURE	
Audit fee	4,000
Advertising	10,034
Bank charges	2,745
Cost of raffle prize	15,071
Printing and design	12,960
Insurance	801
Sundries	1,320
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	46,931
NET SURPLUS	<hr/> <hr/> 793,404

Approved by the Hong Kong Society for the Protection of Children on 6 March 2026



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Vincent Lee  
Chairman



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William Yue  
Acting Director