

21 February 2025

Our Ref. S091/FW (2023RT)

Your Ref. (8) in HAD LA ELT/15/LOT-24(25)

Public officer appointed by  
The Secretary for Home and Youth Affairs,  
**Home Affairs Department,**  
Office of the Licensing Authority,  
Rooms 2503-05, 25/F., AIA Tower,  
183 Electric Road,  
North Point, Hong Kong.

Dear Sir,

**SOCIETY FOR ABANDONED ANIMALS LIMITED ("THE SOCIETY")**  
**2024 CHARITY RAFFLE TICKET**

We refer to the Conditions of Lottery Licence No. 4921 issued on 3 September 2024 and enclose herewith the following documents for your further handling:

- a. a copy of the Society's income and expenditure account for this fund-raising activity;
- b. a copy of our review report; and
- c. a copy of 獎券現金點算紀錄.

We would like to provide the following additional information:

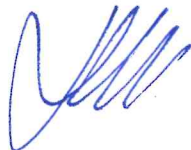
1. the advertising fee is for publication of raffle draw results in the newspaper;
2. there is no audit fee paid as the auditor worked on an honorary basis; and
3. the income was received by:

	HK\$
Cash	11,240
Non-cash	<u>266,860</u>
Total	<u>278,100</u>

Non-cash manner includes direct bank-in, cheque, fps, credit card, EPS, Alipay and other online payment methods.

Thank you very much for your kind attention and acknowledge receipt of this letter.

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



Sabrina Lam  
Director

SL/kk  
c.c. client

**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 6 September 2024, we have performed the agreed upon procedures in reviewing the attached income and expenditure account ("IEA") of the Society's lottery event titled "2024 CHARITY RAFFLE TICKET", the draw of which was held on 23 November 2024. 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**

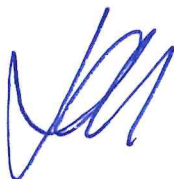
This report is intended solely for the purpose of satisfying Conditions of Lottery Licence No. 4921 issued on 3 September 2024 by the Office of the Licensing Authority of the Home Affairs Department of the Government of the Hong Kong Special Administrative Region to the Society, and is not intended to 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, 17 February 2025

**SOCIETY FOR ABANDONED ANIMALS LIMITED**

**INCOME AND EXPENDITURE ACCOUNT**

**2024 CHARITY RAFFLE TICKET**

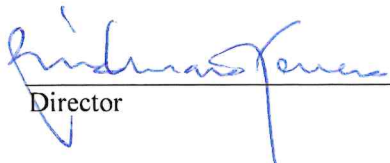
**LOTTERY EVENT HELD FROM 4 OCTOBER 2024 TO 16 NOVEMBER 2024**

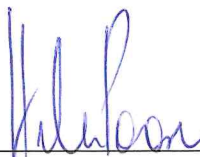
**DRAW HELD ON 23 NOVEMBER 2024**

**LOTTERY LICENCE NO. 4921**

	HK\$	HK\$
<b>INCOME</b>		
Proceeds received from sale of charity raffle tickets		278,100.00
<b>LESS : EXPENDITURE</b>		
Advertising	10,314.00	
Bank and e-payment charges	6,673.85	
Postage	313.50	
Printing charges	<u>8,791.00</u>	
		<u>(26,092.35)</u>
<b>SURPLUS FOR THE LOTTERY EVENT</b>		<u>252,007.65</u>

Approved and authorised for issue by the Board of Directors on 17 February 2025

  
\_\_\_\_\_  
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 13,905 tickets at HK\$20 each were issued, which generated income from raffle tickets of HK\$278,100.

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.