

OXFAM HONG KONG
THE OXFAM TRAILWALKER LOTTERY EVENT
CHARITABLE SERVICES (LOTTERY LICENSE NO. 4825)

INCOME AND EXPENDITURE ACCOUNT

REPORT(S) AND ACCOUNTS



陳李羅會計師事務所有限公司

Chan, Li, Law CPA Limited

香港執業會計師

CERTIFIED PUBLIC ACCOUNTANTS (PRACTISING)

HONG KONG

REVIEW REPORT TO THE COUNCIL MEMBERS OF OXFAM HONG KONG (“OXFAM”)

In accordance with the engagement letter dated 29 March 2022, we have performed the agreed upon procedures in reviewing the attached income and expenditure account (“IEA”) of the Oxfam Trailwalker Lottery Event (the “Oxfam’s lottery event”), the draw of which was held on 4 March 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 Oxfam. The agreed upon procedures that we have carried out did not constitute an audit of the attached IEA of Oxfam’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. 4825 issued on 21 February 2022 by the Office of the Licensing Authority, Home Affairs Department of the Government of the Hong Kong Special Administrative Region to Oxfam, 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 Oxfam’s lottery event is properly prepared from the books and records of Oxfam made available to us; and
- (b) no matter has come to our attention which indicates that the IEA of Oxfam’s lottery event does not accurately reflect all the monies collected or received from the sale of lottery tickets by Oxfam during the lottery event and all the disbursements made from the monies so collected or received.



Chan, Li, Law CPA Limited
Certified Public Accountants (Practising)
Hong Kong, 24 MAY 2022

Kwok Wai Choi Eddie
Practising Certificate No.: P05451

**OXFAM HONG KONG
INCOME AND EXPENDITURE ACCOUNT
CHARITABLE SERVICES (LOTTERY LICENSE NO. 4825)**

HK\$

INCOME

Proceeds from charity sale of raffle tickets

2,780,000

EXPENDITURE

Advertising

4,620

Audit fee

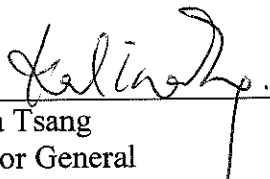
4,800

9,420

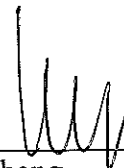
SURPLUS FOR THE EVENT

2,770,580

Approved and authorised for issue on 24 MAY 2022



Kalina Tsang
Director General



Leo Cheng
Finance Manager

**OXFAM HONG KONG
NOTES TO INCOME AND EXPENDITURE ACCOUNT
CHARITABLE SERVICES (LOTTERY LICENSE NO. 4825)**

1. GENERAL

The Oxfam Trailwalker Lottery Event, was held on 4 March 2022 under Lottery Licence No. 4825 issued by the Office of the Licensing Authority, Home Affairs Department of the Government of the Hong Kong Special Administrative Region.

A total of 139 raffle tickets at HK\$20,000 each were issued, which generated income from raffle tickets of HK\$2,780,000.

Furthermore, besides advertising and audit fees, no additional direct costs were incurred as the prizes for the lottery event were sponsored.

2. SIGNIFICANT ACCOUNTING POLICIES AND BASIS OF PREPARATION

The income from the charity sale of raffle tickets is recognised in the income and expenditure account on a cash basis and the expenditure is recognised on an accrual basis.

The income and expenditure account only includes income from raffle tickets received up to 12 January 2022, the deadline to enter the lucky draw.