

**OXFAM HONG KONG**

**THE OXFAM TRAILWALKER LOTTERY EVENT**

**CHARITABLE SERVICES (LOTTERY LICENCE NO.4861)**

**INCOME AND EXPENDITURE ACCOUNT**

**REPORT(S) AND ACCOUNTS**

**RAFFLE DRAWN ON 12 MAY 2023**



**晟睿會計師事務所**  
**Shine Wise & Co. CPA**

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**REVIEW REPORT TO THE COUNCIL MEMBERS OF  
OXFAM HONG KONG ("OXFAM")  
(LOTTERY LICENCE NO.4861)**

In accordance with the engagement letter dated 21 June 2023, 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 12 May 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. 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 the 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. 4861 issued on 28 April 2023 by the Office of the Licensing Authority of the Home Affairs Department of the Government of the Hong Kong Special Administrative Region ("HAD") 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 the 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 attached IEA of the 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.

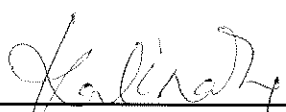
**Shine Wise & Co. CPA**  
**Certified Public Accountants**

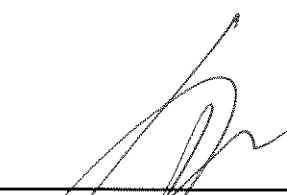
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OXFAM HONG KONG  
INCOME AND EXPENDITURE ACCOUNT  
RAFFLE DRAWN ON 12 MAY 2023  
CHARITABLE SERVICES (LOTTERY LICENCE NO. 4861)

	HK\$
<b>INCOME</b>	
Income from raffle tickets	2,808,000
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<b>EXPENDITURE</b>	
Advertising and promotion	3,480
Audit fee	4,200
	-----
	7,680
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<b>NET PROCEEDS FOR THE EVENT</b>	2,800,320
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Approved and authorised for issue on

  
\_\_\_\_\_  
Kalina Tsang  
Director General

  
\_\_\_\_\_  
Samuel Ng  
Director of Operations

The notes on page 3 form part of the income and expenditure account.

**OXFAM HONG KONG  
NOTE TO THE INCOME AND EXPENDITURE ACCOUNT  
RAFFLE DRAWN ON 12 MAY 2023  
CHARITABLE SERVICES (LOTTERY LICENCE NO. 4861)**

**1 General**

The Oxfam Trailwalker Lottery Event, was held on 12 May 2023 under Lottery Licence No. 4861 issued by the Office of the Licensing Authority of the Home Affairs Department of the Government of the Hong Kong Special Administrative Region ("HAD").

A total of 78 raffle tickets at HK\$36,000 each were issued, which generated income from raffle tickets of HK\$2,808,000.

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

**2 Significant account 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 27 March 2023, the deadline to enter the lucky draw.