

**OXFAM HONG KONG**  
**THE OXFAM TRAILWALKERS LOTTERY EVENT**  
CHARITABLE SERVICES (LOTTERY LICENCE NO. 4976)  
  
INCOME AND EXPENDITURE ACCOUNT  
  
REPORT AND ACCOUNT  
  
RAFFLE DRAWN ON 4 FEBRUARY 2026

信志會計師行  
Faithway CPA & Co.  
Certified Public Accountants (Practising)

**Faithway CPA & Co. Certified Public Accountant (Practising)**  
**信志會計師行, 香港執業會計師**

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**REVIEW REPORT TO THE COUNCIL MEMBERS OF OXFAM HONG KONG (“OXFAM”)**  
**(LOTTERY LICENCE NO. 4976)**

In accordance with the engagement letter dated 21 January 2026, 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 4 February 2026. 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. 4976 issued on 13 January 2026 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.



*Faithway CPA & Co.*

Certified Public Accountant (Practising)

Hong Kong,

YIM, Yu Shan

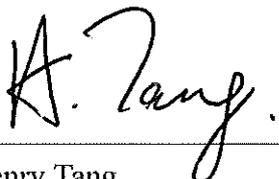
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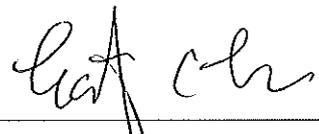
10 MAR 2026

**OXFAM HONG KONG**  
**INCOME AND EXPENDITURE ACCOUNT**  
**RAFFLE DRAWN ON 4 FEBRUARY 2026**  
**CHARITABLE SERVICES (LOTTERY LICENCE NO. 4976)**

|                            | HK\$                    |
|----------------------------|-------------------------|
| INCOME                     |                         |
| Income from raffle tickets | <u>2,204,000</u>        |
| EXPENDITURE                |                         |
| Advertising and promotion  | 4,596                   |
| Audit fee                  | <u>4,000</u>            |
|                            | <u>8,596</u>            |
| NET PROCEEDS FOR THE EVENT | <u><u>2,195,404</u></u> |

Approved and authorised for issue on 17 MAR 2026

  
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Henry Tang  
Director General

  
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Esther Chan  
Director of Operations

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

**OXFAM HONG KONG**  
**INCOME AND EXPENDITURE ACCOUNT**  
**RAFFLE DRAWN ON 4 FEBRUARY 2026**  
**CHARITABLE SERVICES (LOTTERY LICENCE NO. 4976)**

**1. General**

The Oxfam Trailwalker Lottery Event, was held on 4 February 2026 under Lottery Licence No. 4976 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 58 raffle tickets at HK\$38,000 each were issued, which generated income from raffle tickets of HK\$2,204,000.

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 13 January 2026, the deadline to enter the lucky draw.