

OXFAM HONG KONG
THE OXFAM TRAILWALKERS LOTTERY EVENT
CHARITABLE SERVICES (LOTTEY LICENCE NO. 4889)

INCOME AND EXPENDITURE ACCOUNT

REPORT AND ACCOUNTS

RAFFLE DRAWN ON 25 JANUARY 2024

陳維漢會計師事務所
ALAN CHAN & PARTNERS
Certified Public Accountants (Practising)



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REVIEW REPORT TO THE COUNIL MEMBERS OF OXFAM HONG KONG (“OXFAM”) **(LOTTEY LICENCE NO. 4889)**

In accordance with the engagement letter dated 8 March 2024, we have performed the agreed upon procedure 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 25 January 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. 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. 4889 issued on 16 November 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.

Alan Chan & Partners

Certified Public Accountants (Practising)

Hong Kong,

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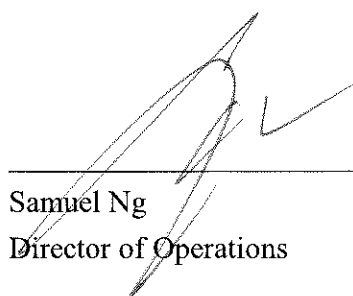
OXFAM HONG KONG
INCOME AND EXPENDITURE ACCOUNT
RAFFLE DRAWN ON 25 JANUARY 2024
CHARITABLE SERVICES (LOTTERY LICENCE NO. 4889)

	HK\$
INCOME	
Income from raffle tickets	<u>3,648,000</u>
EXPENDITURE	
Advertising and promotion	3,936
Audit fee	<u>4,400</u>
	<u>8,336</u>
NET PROCEEDS FOR THE EVENT	<u>3,639,664</u>

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

INCOME AND EXPENDITURE ACCOUNT

RAFFLE DRAWN ON 25 JANUARY 2024

CHARITABLE SERVICES (LOTTERY LICENCE NO. 4889)

1. General

The Oxfam Trailwalker Lottery Event, was held on 25 January 2024 under Lottery Licence No. 4889 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 96 raffle tickets at HK\$38,000 each were issued, which generated income from raffle tickets of HK\$3,648,000.

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 25 January 2024, the deadline to enter the lucky draw.