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**帳目委員會
審議審計署署長第 68 號報告書第 2 章
監察慈善籌款活動**

多謝你 2017 年 5 月 17 日的來信，就信中提出有關上述事宜的問題，本署回覆如下－

前言

社會福利署（社署）根據香港法例第 228 章《簡易程序治罪條例》第 4(17)(i)條的權限，為在公眾地方進行的慈善籌款活動發出公開籌款許可證（許可證），可以規管的範圍包括收集現金捐款、售賣或為獲取捐款而交換徽章、紀念品或類似物件。現時，社署按這規定處理的申請涵蓋賣旗日及一般慈善籌款活動。根據同一條例的第 4(17)(ii)條的規定，民政事務局負責為非慈善用途的公開籌款活動發出許可證。

一直以來，社署務求在公眾利益及慈善機構的籌款需要兩者之間取其平衡，既保障公眾人士／捐款者的權益，亦避免窒礙慈善機構（特別是小型機構）籌募捐款作機構營運和服務發展之用。社署主要從以下兩方面提升社署所規管的慈善籌款活動的透明度和問責性－

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- 第一方面：運用行政措施，增修為社署規管的公開慈善籌款活動而發出的許可證條件及申請許可證的資格準則，藉以加強規管根據香港法例第 228 章《簡易程序治罪條例》第 4(17)(i)條涵蓋的慈善籌款活動；及
- 第二方面：制定並推廣《慈善籌款活動最佳安排參考指引》（《參考指引》）和《慈善籌款活動內部財務監管指引說明》（《指引說明》），供慈善機構自願採用。

社署過去不時主動檢討許可證條件和《參考指引》的內容，並作出更新，審計署署長第 68 號報告書第 2 章（審計署署長報告書）的第 2.6，3.6 及 3.7 段亦有記錄該等措施。

就信中提出的問題，本署歸納為以下的範疇作回應－

（一）審批許可證及規管獲批准的慈善籌款活動

1. 許可證申請資格和許可證條件 [回應問題(i)]

隨本函附上社署所規管的一般慈善籌款活動公開籌款許可證申請表格(4/2017 版)（下稱申請表格；見附件 A）。申請表格內「申請須知」的 B 及 C 部分，載列了許可證的申請資格準則和許可證條件。根據現行規定，申請機構必須是香港的合法註冊機構、或根據《稅務條例》（第 112 章）第 88 條獲豁免繳稅的慈善機構，舉辦的籌款活動必須屬慈善性質。在本署發出許可證前，機構須已獲有關活動場地的管理機構或政府部門批准在指定的公眾地方進行慈善籌款活動。

自 2014 年 4 月起，社署規定機構須具備過往三年的慈善活動記錄，並提交三年的周年財務報表，以作審核用途。社署在審批許可證申請時，會審慎考慮個別申請機構舉辦籌款活動的能力，包括其人手和財務管理狀況，以及過往記錄（例如違反許可證條件的記錄、過往籌款活動審計報告中是否曾出現「保留意見」等）。

社署透過訂立逾 20 項的許可證條件，監管在法例第 228 章第 4(17)(i)條下在公眾地方進行的一般慈善籌款活動的秩序，以及獲發許可證的機構的財務責任。近年，社署分別在 2011 年、2014 年及 2017 年（將於 7 月起生效），增訂許可證條件，主要對獲發

許可證的機構就以下範疇作出規管（載列於申請表格「申請須知」**C 部分**）－

(1) 籌款活動的透明度／方便市民辨識

在許可證條件中的例子－

- 必須在各獲准舉辦籌款活動的地點的當眼處展示籌款活動目的及許可證正本、服務記錄 [第(8)及(9)項];
- 籌款人員須佩帶符合社署指定樣式的籌款人員證／捐款收集工具須貼有符合社署指定樣式的標籤（註：見附件 B）[第(11)項];

(2) 籌款活動進行有序

在許可證條件中的例子－

- 捐款必須純粹出於自願；不得強迫任何人捐款 [第(5)項];
- 須採取足夠的保安措施，妥善保管所籌得的款項 [第(7)項];
- 在公共街道上進行籌款活動，員工或籌款人員的數目上限為八人；不得在公眾地方阻礙他人或造成滋擾／阻塞 [第(10)及(15)項];
- 在公共街道上以流動方式募捐，只限於指定地點設置的固定攤位周邊起計十米範圍內 [第(14)項];

(3) 機構的財務問責

在許可證條件中的例子－

- 籌得的款項只可用於許可證上註明的籌款目的 [第(16)項];
- 須在許可證所批准的最後一個活動日期起計 90 日內，把捐款淨收入用於許可證註明的目的或存入有關的銀行帳戶 [第(17)項];
- 須由會計師根據香港會計師公會發出的實務說明第 850 號，對許可證所批准的籌款活動擬備一份審計報告（註：審計報告樣本見附件 C），並須在最後一個活動日期起計 90 日內提交社署 [第(19)項];
- 審計報告必須在最後一個活動日期起計 90 日內上載機構網站或刊載於年報、通訊或發給會員的特別通告 [第(21)及(22)項];及

- 獲批准的籌款活動的捐款淨收入及善款用途，必須按各個別許可證編號，獨立載列於獲發許可證的機構的相關年度經審計的周年財務報表內並須提交予社署作記錄 [第(23)項]。

2. 違反許可證條件 [回應問題(a)(k)(l)(m)(n)]

投訴處理

獲發許可證的機構必須遵循許可證條件，社署設有機制處理有關投訴。如獲發許可證的機構在進行一般慈善籌款活動時涉嫌違反許可證條件，社署會展開調查，並要求有關機構就投訴事項提交報告，以及呈交改善方案。如違反許可證條件的投訴屬實，社署會採取以下處理方法－

- 向涉事機構發出告誡信 (Warning Letter)，在日後審批該機構提出的許可證申請時，社署會將機構過往的違規記錄納入考慮之列；
- 如機構重複或嚴重違規，社署會暫緩處理他們的許可證申請，直至情況有所改善；
- 如情況嚴重，不排除撤銷已向該機構發出的許可證；及
- 如遭投訴的籌款活動涉嫌違法 (例如未經批准在公眾地方舉辦慈善籌款活動)，社署會把有關投訴交由警方調查。

就社署規管的慈善籌款活動，過去三個年度的相關數字如下－

	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
接獲投訴的個案數目	85	75	59
證實違反許可證條件的個案數目	10	10	8
涉嫌違法而轉介予警方跟進的個案數目	2	2	4
被警方檢控的個案數目	1	0	0

遲交審計報告

獲發許可證的機構如未有遵循許可證規定於籌款活動完結後起計 90 日內向社署提交及／或按規定發布該活動的審計報告，社署將向有關機構發出催辦信（或電郵）／告誡信，並即時停止處理該等機構已提交或新呈交的許可證申請，直至社署收到全部所需文件及核實無誤為止。社署發出催辦信／告誡信後，如在指定時間內仍未收到籌款活動的審計報告，便會把有關機構列入「暫緩處理許可證申請名單」，不再簽發新的許可證予該機構，以保障公眾利益。

截至 2017 年 3 月底，在逾期甚久而欠交的 6 份審計報告中，社署已收到 4 份審計報告。餘下兩份尚未提交的審計報告涉及兩間機構，社署從他們欠交審計報告當刻起已沒有再發任何許可證予該兩間機構。由於該兩間機構經社署屢發催辦信／告誡信後仍未提交審計報告，社署已將該兩間機構列入「暫緩處理許可證申請名單」。

審計建議

就審計署署長報告書第 3.25(b)段，建議社署應針對屢不遵循許可證條件提交審計報告的個案，加強執法行動，例如考慮若有機構遭告誡後仍嚴重違反或屢不遵守許可證條件，便公開該等個案的資料。社署認同審計署的建議，並會透過以下的措施加強處理嚴重／重覆違規的個案－

短期措施

- i. 社署在 2017 年 3 月 8 日舉行的一場有關監管一般慈善籌款活動修訂措施的簡介會上，已向約 150 名來自非政府機構的代表分享過往常見的機構違規情況，再次提醒他們必須遵守所有許可證條件。
- ii. 社署於 2017 年 4 月透過網頁和信函，公布將於 7 月實施一系列加強監管一般慈善籌款活動的修訂措施，當中包括在審批申請資格準則的條文中加入「申請機構如曾有違規記錄，社署可能不接納或只能分階段處理其申請等」字句。

中期措施

- iii. 社署將進一步研究處理及公布嚴重／重覆違規的個案的機制。社署在考慮是否作出公布時，會仔細研究每宗個案的成因和嚴重性等。

3. 重複“沒有到場”的個案 [回應問題(o)]

社署一向在審核許可證申請的過程中，提醒機構應善用已批准的政府土地／場地舉行慈善籌款活動，避免浪費社會資源。為了加強監察獲發許可證的機構有否遵守許可證的條件，社署已於 2015 年開始突擊實地視察部分一般慈善籌款活動。如發現“沒有到場”的個案，社署會作出跟進，包括以口頭或書面形式提醒機構須小心策劃慈善籌款活動和安排人手，善用相關的社會資源，並要求機構解釋原因。

一般來說，“沒有到場”的常見原因如下－

- 惡劣天氣（包括當天或早一兩天前的天氣預告），對有殘疾的籌款人員影響尤甚。
- 機構表示無法預計的人手短缺問題（例如籌款人員紛紛缺席以致只剩一人，致令活動因保安理由而最終被取消）。
- 機構在社署人員抵達有關地點巡察前已結束或在社署人員離開後才開始籌款活動等。

審計建議

審計署署長報告書第 3.25(c)段建議社署署長應與食物環境衛生署署長和地政總署署長合作，研究可否就在公眾地方進行的慈善籌款活動共用執法資料，以及針對未有合理原因而重複“沒有到場”的個案，採取聯合行動。社署同意此項建議，並將會採取以下措施－

短期措施

- i 社署已於本年五月下旬開始在發出許可證給機構的同時，再次提醒他們應小心策劃和安排慈善籌款活動人手，善用已獲批准舉行籌款活動的政府土地／場地。

中期措施

- ii 社署將會加強與食物環境衛生署和地政總署的溝通，分享巡察慈善籌款活動所得的資料，並研究如何處理那些重複“沒有到場”的機構，以及他們日後的申請。

4. 籌款活動的相關行政費用 [回應問題(p)(q)(r)]

目前，社署對賣旗日的籌款行政費用規限為不可超過總收入的 10%，此規限一直行之有效，主要原因是賣旗日籌款活動具備較為標準化的形式和開支。

正如審計署署長報告書第 3.21 段所述，鑑於一般慈善籌款活動的性質和運作模式不盡相同，加上各界對籌款活動內“行政費用”的定義並無共識，要為所有一般慈善籌款活動設定行政開支上限，或不切實可行。因此，在過往慈善籌款活動監管措施的檢討中，均未有為一般慈善籌款活動設定劃一的行政開支上限。

現時，一般慈善籌款活動的開支比例並非許可證條件。社署在審視機構呈交的審計報告時，如發現個別開支項目有可疑之處，社署會要求有關機構作出解釋。審計署署長報告書第 3.18 段表六及 3.20 段(a)引述的 60 宗「虧損」個案，大部分是關乎公眾教育或宗教目的之大型活動，籌款只佔活動的一小環節，而大部分開支與活動推廣和製作有關。在 2012-13 年度至 2015-16 年度期間，只有 9 間機構在多於一份審計報告中出現「虧損」情況，分布如下－

- 四份「虧損」報告：3 間機構；
- 三份「虧損」報告：1 間機構；及
- 兩份「虧損」報告：5 間機構。

以上所提及的「虧損」報告當中，只有一份涉及的籌款目的主要是為機構運作和計劃籌募經費，其餘的均為以活動形式舉辦的籌款活動，例如屬機構每年一度的大型活動。

審計建議

審計署署長報告書第 3.25(e)段建議社署應研究可否為“行政費用”一詞下定義，以期就性質與賣旗日相似的街頭一般慈善籌款活動設定開支上限。

短期措施

- i 雖然獎券基金諮詢委員會在去年的檢討未有訂定一個客觀的活動行政開支上限，但會探討界定慈善籌款活動相關的「行政費用」範疇是否可行，並已於本年初開始聯絡業界。社署亦會考慮就此一併尋求香港會計師公會的专业意見。

中期措施

- ii 社署會諮詢獎券基金諮詢委員會，探討就性質和方式較為類近賣旗日的一般慈善籌款活動設定行政開支上限的可行性。

(二) 發出《參考指引》和《指引說明》供籌款機構自願採用 [回應問題(b)(c)(f)(h)]

1. 《參考指引》的推廣

社署在 2004 年年底公布《參考指引》，透過不同渠道的宣傳，鼓勵慈善機構自願採用，每年亦透過信函／電郵，邀請向社署申請許可證或獲發許可證的機構自願採用《參考指引》；有關的邀請信已上載社署網頁作推廣之用。

就需要向社署申請許可證的機構方面，審計署署長報告書第 2.9 段提及，截至 2016 年 9 月，社署已邀請 961 間慈善機構採用《參考指引》，在已回覆的 426 間機構當中有 400 間表示會採用《參考指引》。除了小部分沒有再向社署申請許可證的機構外，社署持續每年均有發信，再次邀請未有回覆會否採用《參考指引》的機構重新考慮或確定其採納意向。隨著社署要求申請許可證的機構於申請表格內申報會否採納《參考指引》，我們預期會有更多獲發許可證的機構採用《參考指引》。

審計署署長報告書內第 2.12 段所述有關在互聯網上募捐及在公眾地方當面游說簽署直接付款授權書以作定期捐款的籌款活動，不屬於法例第 228 章第 4(17)(i)條下社署職權範疇內可作出規管的籌款活動。在民政事務局協調政府回應法改會建議的跟進工作上，就審計署署長報告書第 6.10(a)段和附錄 I(1)項有關推行良好實務指引方面，社署與各相關部門參與研究《參考指引》所訂明的最佳安排是否可套用於其他形式的籌款活動。

審計建議

審計署在報告書內第 2.19(a)(i)(ii)段建議社署署長、民政事務總署署長和食物環境衛生署署長應－

- (i) 展開大型推廣計劃，提高慈善機構及公眾對舉辦慈善籌款活動最佳安排的認知和認同。
- (ii) 加強推廣工作，鼓勵更多慈善機構採用舉辦慈善籌款活動的最佳安排，並請相關決策局／部門協助提供聯絡資料以着力接觸更多機構。

短期措施

2016 年中，社署已主動展開探討進一步推廣《參考指引》的辦法。經獎券基金諮詢委員會在 2017 年 1 月的會議上通過後，社署已逐步落實加強推廣《參考指引》，措施如下：

- i 已於 2017 年 4 月開始，要求申請機構在 2018-19 年度賣旗日的申請表格內，申報會否採納《參考指引》，以及交代不會／只採納部分《參考指引》的原因。
- ii 有關安排適用於 2017 年 7 月起舉辦一般慈善籌款活動的機構。
- iii 社聯其下「WiseGiving 惠施網」的「網站連結」分頁（<http://www.wisegiving.org.hk/tc/footer/links.aspx>），已載列了社署有關《參考指引》資訊的電子連結。社署會再次聯絡社聯，歡迎和鼓勵他們向屬下會員機構（特別是新加盟的機構）推廣《參考指引》，以期更多慈善機構認同和採納《參考指引》的原則及精神。

中期措施

- iv 民政事務局計劃在本年 6／7 月期間召開第三次跨部門會議，協調各相關局署的意見，以供政府整體考慮如何回應法改會提出的建議。社署會參與共同商討進一步提升監管慈善籌款活動的短期措施，包括審計署署長報告書內第 2.19(a)(i)及(ii)段的建議。這些措施須透過跨部門的共同努力和合作方能有助提升推廣的果效。

- v 由於各政府部門各施其職規管不同的慈善籌款活動，社署會邀請他們考慮《參考指引》是否適用於他們職權範疇下所監管的慈善籌款活動。若適用，社署會鼓勵他們向相關的慈善機構推廣《參考指引》。

2. 檢討及更新《參考指引》和《指引說明》[回應問題(d)]

社署在 2004 年年底公布《參考指引》，於 2006 年進行調查以了解機構推行《參考指引》的情況。因應公眾的關注，社署分別於 2014 年及 2017 年更新《參考指引》的內容。此外，社署於 1998 年首次公布《指引說明》，在香港會計師公會和廉政公署的協助下於 2004 年 11 月作出修訂。

審計建議

審計署在報告書內第 2.19(b)段，建議社署應－

- (i) 進行檢討，就政府為提升公眾地方慈善籌款活動透明度與問責程度的目標，評估《參考指引》的成效；及
- (ii) 因應情況的轉變，檢討並更新《參考指引》和《指引說明》。

中期措施

- i 正如社署在審計署署長報告書第 2.20 段的回應，社署會參考 2006 年 9 月曾進行過的調查的經驗，再次向慈善機構就《參考指引》和《指引說明》的成效和內容進行調查，以蒐集他們的意見及進行更新。我們計劃於 2017 年內開展有關的檢討工作，徵詢相關政府部門、專業團體、社福界、已採納／不採納《參考指引》的機構代表等的意見，以修訂《參考指引》和《指引說明》。
- ii 我們也會每年定期檢視是否有需要適時更新／微調《參考指引》和《指引說明》的內容。

(三) 社署跟進工作的時間表 [回應問題(s)]

社署就審計署報告書的建議在第 3.26 段的回應及跟進工作時間表如下－

社署的跟進工作	時間表
(a) 繼續提醒獲發許可證的機構遵守許可證條件，在籌款活動的核准地點的當眼處展示許可證	持續提醒獲發許可證的機構遵守展示許可證的相關條件
(b) 研究可否就公開籌款許可證的範疇發出一般指引	預計於 2017 年年底完成指引的初稿
(c) 考慮公開沒有遵守許可證條件提交審計報告的個案的資料	預計於 2017 年第四季內實施公布違規個案的機制
(d) 審視在公眾地方進行慈善籌款活動的現行會計規定	已於 2017 年 5 月與香港會計師公會開始商討修訂現行會計規定的可行性

(四) 法改會就慈善機構發表的報告書的建議 [回應問題(e)(g)(i)(t)]

審計建議

審計署在報告書內第 2.19(a)(iii)及(iv)段，建議社署署長、民政事務總署署長和食物環境衛生署署長應－

- (iii) 在切實可行的情況下，在有關舉辦慈善籌款活動最佳安排的各式刊物內，就其他形式的籌款活動提供更多指引；及
- (iv) 考慮加強或重啟宣傳工作，以提高公眾對政府入門網站“香港政府一站通”內慈善籌款活動一站式搜尋網頁服務的認知。

社署一直積極配合民政事務局協調政府回應法改會建議的跟進工作，並就相關議題提供意見和分享經驗。就法改會報告書提出的 18 項建議，與社署現行工作範疇較相關的主要為以下幾方面－

- (a) 提交規定（法改會第(6)項建議）：
 - 社署在慈善機構申請許可證時已規定提交機構過往三年經審計的周年財務報表。

- (b) **推行良好實務**（法改會第(12)項建議）：
- 社署已向申請許可證的機構推廣自願採用《參考指引》。此外，社署會參考過往的經驗，再次向慈善機構進行調查，以就《參考指引》和《指引說明》的成效及內容，蒐集慈善機構的意見；及
 - 社署樂意與其他政府部門加強溝通和合作。民政事務局計劃在本年 6/7 月期間召開第三次跨部門會議，協調各相關局署的意見，以供政府整體考慮如何回應法改會提出的建議。社署會參與共同商討進一步提升監管慈善籌款活動的短期措施，包括審計署署長報告書內第 2.19(a)(iii)段的建議。
- (c) **公眾教育**（法改會第(13)項建議）：
- 社署會透過網頁及繼續製作宣傳物品，宣傳「做個精明捐獻者」訊息。
- (d) **向公眾提供資料**（法改會第(7)項建議）：
- 民政事務局正協調各相關政府部門意見，供政府考慮如何回應法改會的建議。在這個框架下，社署樂意與其他政府部門配合進一步發展“香港政府一站通”一站式搜尋網頁功能，例如「一站式訊息電子平台」，以發布獲批准的籌款活動的財務資料；
 - 社署亦願意與其他政府部門分享相關經驗和加強協作，利便市民獲取已批核的籌款活動（包括審計報告）的資料。民政事務局計劃在本年 6/7 月期間召開第三次跨部門會議，協調各相關局署的意見，以供政府整體考慮如何回應法改會提出的建議；
 - 正如審計署署長報告書第 2.18(b)(c)及(e)段所述，社署會一如既往繼續宣傳“香港政府一站通”一站式搜尋網頁服務，方法如下：
 - (a) 在所有許可證及宣傳物品上印有一站式搜尋網頁的網址及「快速回應碼」（亦稱 QR 碼）；

(b) 透過口頭／書面回覆查詢及／或投訴的機會，一併宣傳一站式搜尋網頁；

如有任何查詢，歡迎致電與本人聯絡。

社會福利署署長

(王明輝  代行)

副本送：

勞工及福利局局長
民政事務局局長
財經事務及庫務局局長
民政事務總署署長
食物環境衛生署署長
地政總署署長
審計署署長

二零一七年五月二十六日

公開籌款許可證申請表格

Public Subscription Permit Application Form

(根據香港法例第228章《簡易程序治罪條例》第4(17)(i)條簽發的許可證)

(A Permit issued under Section 4(17)(i), Summary Offences Ordinance, Cap. 228)

- 在填寫本表格前，請先閱讀載於附錄的公開籌款許可證申請須知。
Please read the Explanatory Notes on Application for Public Subscription Permit at Appendix before completing this application form.

- 填妥的申請表格正本必須在擬舉辦的活動開始最少四個星期（但不超過兩個月）前，送達以下地址：

香港灣仔皇后大道東248號

陽光中心36樓3601至02室

社會福利署

獎券基金計劃組

[經辦人：二級行政主任（慈善籌款監管）]。

(註：如透過電郵遞交申請書，則須透過電子證書經數碼簽署電郵至 afc@swd.gov.hk)

The completed original application form should reach the following address **at least four weeks (but not more than two months)** before the commencement of the proposed activity:

Lotteries Fund Projects Section

Social Welfare Department

Rooms 3601-02

36/F, Sunlight Tower

248 Queen's Road East, Wan Chai, Hong Kong

[Attention: Executive Officer II (Fund-raising Control)]

(Note: If the application form is submitted by email, it should be sent to afc@swd.gov.hk with digital signature supported by e-Certificate.)

- 請於適當項目 加 。

Please tick the appropriate item.

- * 請刪去不適用者。

Please delete as appropriate.

A. 申請機構的資料

Particulars of Applicant Organisation

(請提交貴機構目前有效的註冊證書及註冊地址證明，例如由公司註冊處所簽發的公司註冊證書副本一份。)

(Please enclose a copy of the valid certificate of registration and proof of registered address of your organisation, e.g. Certificate of Incorporation issued by the Companies Registry.)

1. 機構的中文註冊名稱

Registered Name of Organisation in Chinese _____

機構的英文註冊名稱

Registered Name of Organisation in English _____

2. 機構聯絡資料（公開籌款許可證上會顯示機構的中文及英文註冊地址、電話及網址）
Contact Details of Organisation (The Public Subscription Permit will show the registered address in Chinese and English, telephone number and website of the organisation)

中文註冊地址

Registered Address in Chinese _____

英文註冊地址

Registered Address in English _____

通訊地址（如與註冊地址不同）

Correspondence Address (If different from registered address) _____

網址（如有）

Website (if available) _____

電郵

E-mail _____

電話

Tel. No. _____

傳真

Fax No. _____

3. 機構主席或機構負責人姓名
Name of Chairperson / Head of Organisation

（中文） _____ （先生／太太／小姐／女士）*

(English) (Mr/Mrs/Miss/Ms)* _____

香港身份證／護照號碼

Hong Kong Identity Card / Passport No. _____

職位

Post Title _____

聯絡電話

Contact Telephone No. _____

4. 負責管理上述機構人士的資料
Details of office bearers responsible for the administration of the organisation

職位

Post Title

姓名

Name

會長／主席*

President / Chairperson* _____

秘書

Secretary _____

司庫

Treasurer _____

5. 機構的宗旨（請簡要寫出機構的宗旨，並提交載有機構宗旨的章程細則或會章副本。）
Objectives of the organisation (Please provide the objectives in brief and enclose a copy of the Articles of Association or the Constitution of your organisation.)
-
-

6. 貴機構是否根據《稅務條例》第88條獲豁免繳稅的慈善機構或信託團體？ 是 否
Yes Yes No No
- Is your organisation a charitable institution or trust exempt from tax under Section 88 of the Inland Revenue Ordinance ?
(若答案為是，請夾附稅務局局長最近發出的有效證明信件副本一份。)
(If yes, please enclose a copy of a valid approval letter most recently issued by the Commissioner of Inland Revenue.)

7. 貴機構會否採納社會福利署的《慈善籌款活動最佳安排參考指引》（《參考指引》）？
Will your organisation adopt the “Reference Guide on Best Practices for Charitable Fund-raising Activities” (“Reference Guide”) promulgated by the Social Welfare Department?

會 / Yes

不會 / No

只採納部分 / Partial adoption only

請註明不會採用的項目

Please specify the provision(s) that would not be adopted:

不會 / 只採納部分《參考指引》的原因

Reason(s) for non-adoption / partial adoption of the Reference Guide:

註：社會福利署於部門網頁上載了《參考指引》
(http://www.swd.gov.hk/tc/index/site_pubsvc/page_controlofc/sub_referenceg/)，以供慈善機構參考和自願遵守。申請機構於此處提供的資料有可能會在社會福利署網頁上發佈。

Note: The Social Welfare Department has uploaded the Reference Guide onto its website
(http://www.swd.gov.hk/en/index/site_pubsvc/page_controlofc/sub_referenceg/) for reference and voluntary compliance by charitable institutions. Information provided in this section by the Organisation may be promulgated on the website of the Department.

B. 有關籌款活動的資料

Particulars of the Fund-raising Activity

1. 活動名稱（如適用者）／性質
Title (if applicable) / Nature of the activity

2. 籌款活動的詳情
Details of the fund-raising activity(ies)

日期〔註(a)〕 Date [Note(a)]			時間（24小時格式） 〔註(b)〕 Time (in 24-hr format) [Note(b)]		舉行活動的指定地點〔註(c)〕 Specific location of the activity [Note(c)]	
年 Year	月 Month	日 Day	開始時間 Start time	完結時間 End time	地點（中文） Location (in Chinese)	地點（英文） Location (in English)

註 Notes:

- (a) 如活動連續舉行兩天以上，請註明活動舉辦期間〔由（開始日期）至（結束日期）〕。
If the activity(ies) is/are to be held for more than two consecutive days, please specify the activity period [i.e. from (start date) to (end date).]
- (b) 如在賣旗日舉行籌款活動，只可於下午一時正或之後開始，有關賣旗日資料，請參閱社署網頁。
If the fund-raising activity(ies) is/are to be held on flag day(s), the starting time must be at or after 1:00 p.m. For information about flag day(s), please browse the SWD homepage.
- (c) 為方便市民於香港政府一站通網頁查閱有關慈善籌款活動的資料，請提供擬舉行活動的指定地點之中英文名稱。如不敷應用，請填妥於社署網頁的籌款活動詳細表格，並提交電子檔案。請勿自行編製表格，以免影響上載獲批核的籌款活動至香港政府一站通網頁。
To facilitate public access to the details of fund-raising activities through the GovHK website, please provide the specific location(s) of the activity(ies) in both English and Chinese. If more space is required, please use the Proforma on Fund-raising Activities on the SWD website and submit the soft copy. Please do not create your own proforma as this may affect the uploading of approved activities onto the GovHK website.

3. 收集款項的方法
Method of money collection

（所有申請須附有籌款活動地點的管理機構所發出的批准通知書副本一份及設置捐款收集箱的確切地點的樓面圖則。）

(Please enclose a copy of the written approval issued by the management authority of the venue for holding fund-raising activities and a floor plan indicating the specific locations where the donation box(es) would be set up.)

(a) 設置捐款收集箱
Setting up of donation box(es)

(b) 設置捐款收集箱並攜帶捐款收集箱 / 袋以流動方式募捐
Setting up of donation box(es) and moving-around solicitation with donation box(es) / bag(s)

機構如擬以流動方式募捐，必須獲籌款活動地點的管理機構明確批准。如在公共街道上以流動方式募捐，必須同時申請設置固定捐款收集箱，並獲地政總署發出暫時佔用指定地點的政府土地的批准通知書，方獲考慮。

Application for moving-around solicitation will only be considered if the applicant organisation has obtained the **specific approval** of the management authorities of the venues for holding fund-raising activities. For moving-around solicitation on public streets, the applicant organisation must also apply for setting up donation box(es) at stationed counter(s) at the same time and obtain written approval from the Lands Department for temporary occupation of the government land at specific locations.

為維持公共秩序，本署通常不會批准在下述節日假期攜帶捐款收集箱／捐款收集袋在公共街道上以流動方式募捐：**元旦日、農曆新年、清明節、香港特別行政區成立紀念日、重陽節及國慶日。**

For maintaining public order, approval would normally **not** be granted for moving-around solicitation on public streets on the following festive public holidays: **New Year Day, Chinese New Year, Ching Ming Festival, Hong Kong Special Administrative Region Establishment Day, Chung Yeung Festival and National Day.**

- (c) 慈善義賣（請填寫以下各欄）
Charity sale (please fill in the following)

出售物品的詳情〔註 [^] 〕 (請提交每項物品的相片， 並按相應編號註明物品名稱。) Details of items for sale [Note [^]] (Please submit photos of each item which should be labeled with reference to the corresponding serial number.)	售價 Price 指定 最低 Fixed Minimum	附有申請機構及／或 受益機構的 徽號或名稱 Bearing the logo or name of the applicant organisation and/or the beneficiary organisation(s)
1. (中文)	\$ <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> 是Yes／ <input type="checkbox"/> 否No
(English)		
2. (中文)	\$ <input type="checkbox"/> <input type="checkbox"/>	<input type="checkbox"/> 是Yes／ <input type="checkbox"/> 否No
(English)		

註 Note:

[^] 根據簡易程序治罪條例（第228章）第4(17)(i)條，為慈善用途在公眾地方售賣徽章、紀念品或類似物件的活動，或為獲取捐款而交換徽章、紀念品或類似物件的活動，須獲由社會福利署署長發出的許可證。若擬舉辦的活動另涉及在公眾地方販賣貨品，請向食物環境衛生署查詢是否需要申請臨時小販牌照。

[^] Under Section 4(17)(i) of the Summary Offences Ordinance (Cap. 228), a permit issued by the Director of Social Welfare is required for sale or exchange for donations of badges, tokens or similar articles in a public place for charitable purposes. If the proposed activities also involve the hawking of any goods in public places, please seek advice from the Food and Environmental Hygiene Department on whether application for a Temporary Hawker Licence is required.

- (d) 其他（請提供詳細資料）
Others (Please provide details)

4. 該籌款活動的募捐對象（例如市民大眾、會員）
Target donors of the proposed fund-raising activity (e.g. the general public, members)

5. 該籌款活動的目的

Purposes of the proposed fund-raising activity

(由於公開籌款許可證上會以中英文顯示機構舉辦該籌款活動的目的，此欄請同時以中文及英文填寫。)

(Please complete in both Chinese and English as the purposes of the proposed fund-raising activity will be shown in bilingual format in the Public Subscription Permit.)

(a) 籌款用作 _____

To raise funds for _____

(b) 籌得款項將用於：

The funds raised will be used：

香港

in Hong Kong

香港以外地方 (請註明： _____)

outside Hong Kong (Please specify: _____)

6. 該籌款活動的會計師或會計師事務所或執業法團的名字 (有關的會計師或會計師事務所或執業法團，須屬香港會計師公會註冊主任按《專業會計師條例》(第50章)第32(1)條的規定，在香港特別行政區政府的憲報公布的持有執業證書的會計師或根據《專業會計師條例》註冊的事務所或執業法團。)

Name of the accountant or firm or corporate practice of the proposed fund-raising activity (the accountant or firm or corporate practice whose name appears on the list of certified public accountants holding practising certificates or on the list of firms or corporate practice registered under the Professional Accountants Ordinance, published in the Gazette by the Registrar of the Hong Kong Institute of Certified Public Accountants under Section 32 (1) of the Professional Accountants Ordinance, Cap. 50.)

7. 如擬將籌得款項捐贈予本港的指定機構，請填報下列資料：

If the money so collected is intended to be donated to the designated organisation(s) in Hong Kong, please complete the following:

(a) 受益機構名稱

Name of beneficiary organisation(s) _____

(請夾附受益機構所發的有關文件副本一份，以證明該機構已同意接受貴機構透過是次籌款活動所得的捐款。)

(Please enclose a copy of relevant document from the beneficiary organisation(s) giving consent to receive donation from your organisation through the fund-raising activity under application.)

(b) 該受益機構是否《稅務條例》第88條所指的認可機構或公共信託機構？

Is / Are the beneficiary organisation(s) an approved institution(s) or trust(s) of a public character under Section 88 of the Inland Revenue Ordinance?

(若答案為是，請夾附稅務局局長最近發出的證明信件副本一份。)

(If yes, please enclose a copy of an approval letter most recently issued by the Commissioner of Inland Revenue.)

8. 如擬將籌得款項用在本港以外地區，請指明在本港代收款項的代理機構。
If the money so collected is intended to be used outside Hong Kong, please specify the agent organisation which is collecting such funds in Hong Kong for onward transmission.

代理機構名稱

Name of agent organisation _____

(請夾附(i)代理機構發出的有關信件副本一份，以證明該機構同意是次舉辦的籌款活動，並承諾會代收籌得的款項以捐贈予受益機構(如申請機構並非代理機構)；以及(ii)受益機構發出的有關信件副本一份，以證明該機構同意接受捐款。)

(Please enclose a copy of the letter(s) from (i) the agent organisation giving consent to the fund-raising activity and undertaking to collect the donated money for onward transmission to the beneficiary organisation(s) (applicable if the applicant organisation is not the agent organisation); and (ii) the beneficiary organisation(s) giving consent to accept the donation.)

C. 補充資料

Additional Information

若對本申請有任何補充資料，請貴機構在此說明(例如：貴機構如欲於活動前某日期獲通知申請結果，請在此列明，並提供理由。)

Please state here any additional information for this application (e.g. Regarding your organisation's request for notification of the application result on a specified date before the activity, please specify the date and provide justifications.)

D. 聯絡人

Contact Person

如申請機構主席／機構負責人授權聯絡人處理與本許可證申請有關的事宜，請填寫以下部分。

Please complete this section if the Chairperson / Head of applicant organisation has authorised a contact person to handle matters related to this Public Subscription Permit application.

聯絡人中文姓名 _____ (先生／太太／小姐／女士)*

Name of Contact Person in English (Mr/Mrs/Miss/Ms)* _____

香港身份證／護照號碼

Hong Kong Identity Card / Passport No. _____

於申請機構之職位

Post Title at Applicant Organisation _____

辦事處電話

Office Phone No. _____

其他聯絡電話

Other Contact Telephone No. _____

電子郵箱

Email Address _____

傳真號碼

Fax No. _____

E. 機構主席／機構負責人的聲明

Declaration by the Chairperson / Head of Organisation

茲聲明據本人所知，本人或本機構的代表在本申請表格內所填報的資料及提交的文件，以及就是項申請所作出的一切陳述及聲明，均屬真確無訛。本人明白倘若本人或本機構的代表故意在填寫本申請表格時虛報資料或隱瞞重要事實，或未有通知社會福利署在申請表格內所提供資料已作更改，會令本機構的公開籌款許可證申請被拒或導致已發出的公開籌款許可證被撤銷。

I declare that the information provided in this application form and the supporting documents submitted by me or the delegates of this organisation, as well as all the statements and declarations made in relation to this application are, to the best of my knowledge, both true and correct. I understand that if I or the delegates of this organisation wilfully give any false information or conceal any material facts in completing this application form, or fail to notify the Social Welfare Department of any subsequent changes of the information provided in this application form, it will lead to our application for Public Subscription Permit being rejected, or issued Public Subscription Permit being revoked.

本人已詳細閱讀及明白“公開籌款許可證申請須知”。若獲發許可證，本人定會確保申請機構遵守所有相關的規定／安排和許可證的條件。

I have carefully read and understood the "Explanatory Notes on Application for Public Subscription Permit". I shall ensure that the applicant organisation will comply with all the requirements / arrangements and permit conditions stipulated therein should a Public Subscription Permit be granted.

機構主席／機構負責人簽署

Signature of Chairperson / Head of Organisation

簽署人姓名及職銜（正楷）

Name and Post Title (in BLOCK letters)

機構蓋章

Official Stamp of Organisation

日期

Date

F. 所須文件

Documents Required

遞交申請表時，請一併提交以下文件，並於空格內加上「✓」號以作註明。如未有遞交所需的文件，可能會導致申請不獲批准。此外，本署可因應個別情況要求貴機構提交其他補充資料或文件，以協助審批是次申請。

Please submit all the documents as listed below and tick the appropriate boxes when you make your application. Failure to submit the required documents may lead to the application being rejected. In addition, **your organisation may need to submit other additional information or documents as the case may require**, to facilitate the assessment of the current application.

- 貴機構目前有效的註冊證書副本一份。
A copy of the valid certificate of registration of your organisation.
- 貴機構最新的註冊地址證明副本一份。
A copy of the latest proof of registered address of your organisation.
- 貴機構章程細則或會章副本一份。
A copy of the Articles of Association or the Constitution of your organisation.
- 稅務局最近發出的有效證明信件副本一份，證明貴機構／受益機構是根據《稅務條例》第88條認可的慈善團體或公共信託機構。
A copy of a valid approval letter most recently issued by the Inland Revenue Department certifying that your organisation / beneficiary organisation(s) is / are approved charitable institution(s) or trust(s) of a public character under Section 88 of the Inland Revenue Ordinance.
- 貴機構及／或受益機構過往三年舉辦慈善活動的記錄，包括：
 - 年報、通訊及／或經機構主席／負責人核准的服務記錄（可填寫上載於社會福利署網頁的《慈善活動記錄表》）
 - 經審計的周年財務報表副本
〔註：獲批首次公開籌款許可證後的申請，貴機構只需提交相關的更新文件，作為機構過往三年的慈善活動記錄。〕Documents showing the track record of charitable activities held by your organisation / beneficiary organisation(s) in the past three years including:
 - annual reports, newsletters and/or reports of service record endorsed by the organisation chairman/head (you may fill in the **Charitable Service Record Form** which has been uploaded onto the website of the Social Welfare Department.)
 - copies of the audited annual financial statements.*[Note: For the application(s) subsequent to the first approved Public Subscription Permit, your organisation will only be required to submit updated copies of the relevant documents to support its three years' track record of charitable activities.]*
- 活動舉辦地點的管理機構所發出的批准通知書副本一份。
A copy of written approval from the management authority of the venue for fund-raising activities.
- 舉行活動的確切地點的樓面圖則副本一份。
A copy of floor plan indicating the specific location where the activity would take place.
- 受益機構發出的確認文件副本一份，以證明受益機構同意接受貴機構擬舉辦的活動所籌得的捐款（如適用）。
A copy of the confirmation document from the beneficiary organisation(s) giving consent to accept the donations collected from the proposed activity organised by your organisation, where applicable.
- 代理機構發出的確認信件副本一份，以證明該機構同意代收籌得的款項以捐贈予受益機構（如適用）。
A copy of the confirmation letter from the agent organisation as evidence of their agreement to collect the donated money for onward transmission to the beneficiary organisation(s), where applicable.

- 每項慈善義賣物品的相片(如適用),並按申請表格內填寫的相應編號以中文及英文註明物品名稱。相片應清晰顯示慈善義賣物品是否附有申請機構及/或受益機構的徽號或名稱。
- Photos of each charity sale item labeled in Chinese and English with reference to the corresponding serial number stated in the application form, where applicable. The photos should show clearly whether the charity sale item(s) bear the logo or name of your organisation and/or the beneficiary organisation(s).

二零一七年四月修訂
Revised in April 2017

公開籌款許可證申請須知

Explanatory Notes on Application for Public Subscription Permit

A. 申請手續

Application Procedures

- (1) 公開籌款許可證申請表格可於社會福利署網站 (<http://www.swd.gov.hk>) 下載。本申請表格亦可於香港灣仔皇后大道東248號陽光中心36樓3601至02室社會福利署獎券基金計劃組索取。

Application form for Public Subscription Permit can be downloaded from the website of the Social Welfare Department at <http://www.swd.gov.hk>. It is also obtainable from the Lotteries Fund Projects Section of the Social Welfare Department at **Rooms 3601-02, 36/F, Sunlight Tower, 248 Queen's Road East, Wan Chai, Hong Kong.**

- (2) 申請機構須在擬舉行的活動開始前**最少四個星期(但不超過兩個月)**，將已填妥的**申請表格正本**，連同一切所須文件，按上述地址交回社會福利署獎券基金計劃組〔經辦人：二級行政主任(慈善籌款監管)〕。
(註：如透過電郵遞交申請表格，則須透過電子證書經數碼簽署電郵至 afc@swd.gov.hk) 申請機構一般會於本署收到申請表格起計的三個工作天內，收到本署以圖文傳真或電子郵件發出的確認通知。若申請機構屆時仍未收到確認通知，請致電 2832 4375 與慈善籌款監管小組聯絡。

The completed **original** application form **together with all of the required documents** should reach the Lotteries Fund Projects Section of the Social Welfare Department [Attn: Executive Officer II (Fund-raising Control)] at the above address **at least four weeks (but not more than two months)** before the commencement of the proposed activity. (Note: If the application form is submitted by email, it should be sent to afc@swd.gov.hk with digital signature supported by e-Certificate). Applicant would normally receive an acknowledgement from this Department by fax or email within three working days following receipt of the application. If the organisation does not receive the acknowledgement by then, please contact the Charitable Fund-raising Control Team on 2832 4375.

- (3) 社會福利署一般需要四個星期處理資料齊備的申請。申請機構如欲於活動前某指定日期獲通知申請結果，須在申請表格C部分列明理由，並在該指定日期前不少於四個星期將申請表格及所須文件送交本署。

The Social Welfare Department normally requires four weeks to process an application with all the requisite information. If the applicant organisation wishes to learn of the application result on a specified date before the activity, it should indicate this in Part C of the application form with justifications and forward the completed application form together with the required documents to the Department at least four weeks before the specified date.

- (4) 獲發許可證的機構必須在各獲准舉辦籌款活動地點的當眼處展示公開籌款許可證正本。在一般情況下，機構可於擬舉行的籌款活動日期前三個工作天到社會福利署獎券基金計劃組領取許可證。

The Permittee shall display the original copy of the Public Subscription Permit prominently at each of the approved locations of the fund-raising activities. Under normal circumstances, the Permittee can collect the Permit(s) from the Lotteries Fund Projects Section of the Social Welfare Department three working days before the commencement of the proposed fund-raising activities.

B. 審核申請資格的準則 Eligibility Criteria

申請機構必須符合下列準則，才可獲發准許在公眾地方進行慈善籌款活動的公開籌款許可證：

To be eligible for a Public Subscription Permit for organising charitable fund-raising activity(ies) in public places, the applicant organisation must satisfy the following criteria:

- (1) 擬舉辦之籌款活動是為慈善用途而在公眾地方進行的收取捐款的活動，或售賣或交換徽章、紀念品或類似物件而獲取捐款的活動。

The proposed fund-raising activities are for the collection of money or sale or exchange for donations of badges, tokens or similar articles in public places for charitable purposes.

- (2) 申請機構須在香港特別行政區根據《公司條例》（第 622 章）、《社團條例》（第 151 章）等條例作有效註冊，或為根據《稅務條例》（第 112 章）第 88 條獲豁免繳稅的屬公共性質的慈善機構或慈善信託。個別人士的申請將不獲考慮。

The applicant organisation must possess a valid registration in the Hong Kong Special Administrative Region under the Companies Ordinance (Cap. 622), the Societies Ordinance (Cap. 151), etc., or be a charitable institution or trust of a public character exempt from tax under Section 88 of the Inland Revenue Ordinance (Cap. 112). Any application made by an individual will not be considered.

- (3) 申請機構及／或受益機構(如適用)須由根據《稅務條例》（第 112 章）第 88 條獲豁免繳稅起至是次申請日期計，最少具備過往三年的慈善活動記錄。

The applicant organisation and/or the beneficiary organisation(s) (if applicable) must have at least three years' track record of charitable activities from its registration for tax exemption under Section 88 of the Inland Revenue Ordinance (Cap. 112) up to the date of this application.

- (4) 社會福利署署長必須滿意申請機構及／或受益機構(如適用)是合適團體舉辦擬議的籌款活動的，包括考慮機構的誠信、管理能力、舉辦慈善活動往績等。

The Director of Social Welfare must be satisfied that the applicant organisation and/or the beneficiary organisation(s) (if applicable) is/are suitable for organising the fund-raising activities under the application, taking into consideration the integrity, management capability, track record of the previous charitable activities, etc., of the organisation(s) concerned.

- (5) 申請機構已獲所擬舉辦慈善籌款活動的場地管理機構發出的批准通知書。

The applicant organisation has obtained written approval from the management authority of the venue for holding the proposed fund-raising activity.

- (6) 申請機構如在過去只曾獲發一個公開籌款許可證，須先按本須知 C 部分的條件(19)向社會福利署署長提交獲批准籌款活動的審計報告，否則機構其後的申請將不獲處理。

For an applicant organisation that has previously been granted only **one** Public Subscription Permit, any subsequent application(s) will not be processed until the audited report for the approved fund-raising activities has been submitted to the Director of Social Welfare in accordance with condition (19) in Part C of these Explanatory Notes.

- (7) 申請機構如在過去曾經違反任何公開籌款許可證（賣旗日或其他籌款活動）所列的條件，其日後申請許可證的審批或將受影響（例如申請將不獲接納或只能作分階段處理等）。

Previous non-compliance with the permit conditions of a Public Subscription Permit (for flag days or other fund-raising activities) may affect the assessment of the applicant organisation's subsequent applications (e.g. applications might be rejected or only processed in phases, etc.).

- (8) 申請機構須同意讓社會福利署職員探訪申請機構和其有關連的中心及舉辦的活動。

The applicant organisation must allow the staff of the Social Welfare Department to conduct on-site inspection of the organisation and its service unit(s) as well as the concerned activities.

C. 公開籌款許可證的條件

Conditions of Public Subscription Permit

根據香港法例第228章《簡易程序治罪條例》第4(17)(i)條發出的許可證有以下條件：

A Permit under Section 4(17)(i) of the Summary Offences Ordinance, Cap. 228 is issued on the following conditions:

- (1) 獲發許可證的機構須遵守並確保所有員工及籌款人員均遵守許可證所載列的規定。
The Permittee must comply with and ensure that all staff and fund-raisers comply with the conditions stipulated in the Permit.
- (2) 許可證不得轉讓。
The Permit is not transferable.
- (3) 許可證不得由獲發許可證機構的員工及籌款人員以外的人士持有。
The Permit must not be possessed by persons other than the staff and fund-raisers of the Permittee.
- (4) 獲批准籌款活動只可在許可證指定的日期、時間、地點以及收集款項的方法舉行。
The fund-raising activity permitted can only be held at the date(s), time(s) and location(s) and by the method(s) of money collection as specified in the Permit.
- (5) 所有捐款必須純粹出於自願；不得強迫任何人捐款、收集捐款，或以任何其他方式捐助。
All donations must be purely voluntary and no person shall be forced to donate, collect donation or contribute in any other way.
- (6) 除指定的捐款受益機構外，其他人士不得從籌得的捐款中獲取利益。
No person shall benefit from the proceeds of the fund-raising activities except the designated beneficiary organisation(s).
- (7) 獲發許可證的機構須採取足夠的保安措施，妥善保管所籌得的款項。獲發許可證的機構亦須確保所有捐款收集箱均屬堅固密封，以防止捐款被竊。
The Permittee must take sufficient security measures for the safekeeping of the funds raised and ensure that all the donation boxes are secure and properly sealed to prevent pilfering.
- (8) 獲發許可證的機構須確保為已獲准舉辦的籌款活動安排足夠宣傳，在獲批准舉辦籌款活動地點的當眼處擺放其本身和受益機構（如適用）的服務資料及是次籌款活動的詳情，並以清晰易讀的字體（字體應不小於36點）展示相關籌款活動目的。
The Permittee must ensure that there is sufficient publicity for the approved fund-raising activities. Service information of the Permittee and the beneficiary organisation(s) (if applicable), as well as details of the fund-raising activities, must be displayed prominently at the approved locations of the fund-raising activities, whilst the purpose of the fund-raising activities concerned must be shown in a readily legible typeface (with font size not smaller than 36-point).
- (9) 除了不涉及籌款人員募捐的籌款活動地點外，獲發許可證的機構須在獲批准舉辦籌款活動地點的當眼處展示許可證正本，以便讓市民得知有關籌款活動已獲社會福利署署長簽發許可證。以流動方式募捐的籌款人員不得向市民出示許可證（附錄除外）的影印本。
Except for those approved locations without the attendance of the fund-raisers, the Permittee must display the original copy of the Permit prominently at the approved locations of the fund-raising activities so as to inform the public that a Permit for such activities has been issued by the Director of Social Welfare. Presentation of the photocopy of the Permit (except the appendices) to the public by the fund-raisers engaging in moving-around solicitation is prohibited.

- (10) 如獲發許可證的機構獲准在公共街道上進行籌款活動，機構於每個獲批准的地點最多可安排不超過八位員

工或籌款人員（包括於固定攤位駐守及以流動方式募捐的人員）。至於在公共街道以外的公眾地方（例如港鐵站、體育場、文娛中心、公共屋邨等）進行籌款活動，機構須按有關場地管理機構的規定，安排籌款人員的數目。

If the Permittee is allowed to conduct fund-raising activities on public streets, it may deploy no more than eight staff members or fund-raisers (including those in the stationed counter and those moving around for solicitation) at each approved location. For fund-raising activities to be conducted in public places other than public streets (e.g. MTR stations, stadia, civic centres, public housing estates, etc.), the Permittee may deploy the number of fund-raisers as stipulated by the management authority of the venues concerned.

- (11) 獲發許可證的機構須確保籌款人員佩帶符合社會福利署指定樣式的籌款人員證。籌款人員證上須印有適用的許可證編號和有效期、獲發許可證的機構名稱、徽號（如適用）、機構聯絡人及電話號碼。上述資料不能塗改及手寫。此外，獲發許可證的機構亦須確保每一個捐款收集箱及／或其他捐款收集工具的當眼處均貼有符合社會福利署指定樣式的標籤，標籤上須印有適用的許可證編號和有效期。

The Permittee must ensure that its fund-raisers wear identification badges in the format specified by the Social Welfare Department. The corresponding Permit number and its validity period, as well as the name, logo (if applicable), contact person and telephone number of the Permittee must be printed on the identification badges. The above-mentioned information shall not have been altered or handwritten. Besides, the Permittee must ensure that a tag in the format specified by the Social Welfare Department is prominently affixed on each of the donation boxes and/or other donation collection tools. The corresponding Permit number and its validity period must be printed on the tag.

- (12) 獲發許可證的機構在安排員工或籌款人員進行籌募活動時，須考慮各種因素，包括員工或籌款人員的年齡、身體需要和健康狀況（例如部分兒童、長者或行動不便的人士或不宜長時間站立），以及籌款活動當日的天氣情況等，以就他們的個別狀況提供適當及足夠的照顧。

In deploying staff or fund-raisers to conduct solicitation, the Permittee must take into consideration various factors, such as age, physical needs and health conditions of the staff or fund-raisers (e.g. standing for an extended period of time may not be suitable for some children, elderly persons or mobility-handicapped persons), as well as the weather condition on the fund-raising days, etc., so as to provide them with proper and adequate care based on their individual conditions.

- (13) 除非有家長或監護人陪同，否則十四歲以下的兒童不得參與擬舉辦的籌款活動〔監護人指根據《未成年人監護條例》（第13章）或其他法定條款委任的監護人〕。

Unless accompanied by their parents or guardians, no children under 14 years of age shall be permitted to participate in the proposed fund-raising activities [Guardian refers to a guardian appointed under the Guardianship of Minors Ordinance (Cap. 13) or other statutory provisions].

- (14) 如獲發許可證的機構獲准在公共街道上攜帶捐款收集箱／袋以流動方式募捐，機構只可於許可證指定地點設置捐款收集箱的固定攤位周邊起計的十米範圍內（一輛巴士的長度約十至十二米）募捐。如該十米範圍內有某些地方不屬於地政總署的管轄範圍，機構只可於地政總署所管轄的範圍內進行籌款。至於在公共街道以外的公眾地方（例如港鐵站、體育場、文娛中心、公共屋邨等）進行籌款活動，機構須獲有關場地管理機構明確批准，才可於該場地管理機構的指定範圍內以流動方式募捐。

If the Permittee is allowed to solicit donations with donation boxes/bags by moving around on public streets, the solicitations must only be conducted within ten metres (the length of a bus is about ten to twelve metres) from the rim of the stationed counter where the donation boxes are placed, as specified in the Permit. If part of the ten-metre area is beyond the purview of the Lands Department, the Permittee must only conduct fund-raising solicitations within the boundary under the purview of the Lands Department. For fund-raising activities conducted in public places other than public streets (e.g. MTR stations, stadia, civic centres, public housing estates, etc.), the Permittee may conduct moving-around solicitation within the boundary designated by the management authority of the venue only upon specific approval being granted.

- (15) 籌款人員不得在公眾地方阻礙他人或造成滋擾／阻塞，包括但不限於接近各公共交通的出入口（例如渡輪碼頭、港鐵站、山頂纜車站及機場客運大樓等）。如有市民投訴籌款活動造成滋擾或帶來不便，籌款機構應遵照現場警方人員或場地的管理機構所發出的指示。

Fund-raisers must not cause nuisance or obstruction in public places, including but not limited to areas near the entrances/exits of public transport (e.g. ferry piers, MTR stations, Peak Tram stations, Airport Passenger Terminal Building, etc.). If any complaint is received from the public about nuisance or inconvenience caused by the fund-raising activities, the organisers should follow the instructions given by police officers or the venue

management authorities at the site.

- (16) 籌得的款項必須用於許可證註明的籌款目的。獲發許可證的機構須在提交社會福利署的審計報告內述明所籌得款項的用途及是次籌款活動的收入及支出。

The funds raised must be used for purposes specified in the Permit. The Permittee must state the purposes of fund-raising as well as the income and expenditure of the fund-raising activities in the audited report submitted to the Social Welfare Department.

- (17) 獲發許可證的機構必須在許可證所批准的最後一個活動日期起計九十日內，把扣除任何開支後所得的捐款餘額用於許可證註明的目的或存入有關的銀行帳戶。

Within 90 days of the last event day approved in the Permit, the Permittee must cause the balance of the donations after deducting any expenses incurred to be used for the purposes as specified in the Permit or be credited to the bank account concerned.

- (18) 獲發許可證的機構須對許可證所批准的籌款活動籌得的款項及支出負責，並必須編製一份收支結算表，包括所有公開籌款的收入及每項與籌款活動有關的支出細項（例如審計、運輸、印刷及文具費用等），並交由會計師或會計師事務所或執業法團審計（收支結算表的樣本已上載於社會福利署網頁）。有關的會計師或會計師事務所或執業法團須屬香港會計師公會註冊主任按《專業會計師條例》（第50章）第32(1)條的規定，在香港特別行政區政府憲報公布的持有執業證書的會計師或根據《專業會計師條例》註冊的事務所或執業法團。

The Permittee shall be held accountable for the funds raised and disbursements made in relation to the fund-raising activities approved in the Permit. The Permittee is required to prepare an income and expenditure account, including all the income from public donation and a detailed breakdown of each disbursement item (e.g. expenses in auditing, transportation, printing and stationery, etc.) related to the fund-raising activities covered by the Permit (a sample of the income and expenditure account has been uploaded onto the website of the Social Welfare Department) for audit by an accountant or an accounting firm or a corporate practice being a certified public accountant holding a practising certificate or a firm or a corporate practice registered under the Professional Accountants Ordinance as published in the Gazette of HKSAR Government by the Registrar of the Hong Kong Institute of Certified Public Accountants under Section 32(1) of the Professional Accountants Ordinance, Cap. 50.

- (19) 獲發許可證的機構須在許可證所批准的最後一個活動日期起計九十日內，將審計報告的正本遞交社會福利署署長。執業會計師根據香港會計師公會於二零一五年十二月十八日修訂的實務說明第850號「有關獲發社會福利署公開籌款許可證的賣旗日和一般慈善籌款活動之報告」擬備的報告，可獲社會福利署接納為遵照相關許可證條件提交的報告。

An original of the audited report thereon must be submitted to the Director of Social Welfare within 90 days of the last event day approved in the Permit. The report prepared by a certified public accountant in accordance with the Practice Note 850 “Reporting on Flag Days and General Charitable Fund-raising Activities Covered by Public Subscription Permits issued by the Social Welfare Department” revised by the Hong Kong Institute of Certified Public Accountants on 18 December 2015 is deemed acceptable for compliance of the relevant permit conditions by the Social Welfare Department.

- (20) 若籌得的款項捐贈予任何機構作慈善用途，則獲發許可證的機構須在許可證所批准的最後一個活動日期起計九十日內提交該接收款項機構發出的收據副本一份。

If the funds raised are donated to any organisation or institution for charitable purposes, the Permittee is required to submit a copy of the receipt from the organisation or institution within 90 days of the last event day approved in the Permit.

- (21) 若籌得的款項會在本港使用，獲發許可證的機構須在許可證所批准的最後一個活動日期起計九十日內，選擇在以下其中一種途徑刊載審計報告：

- (i) 機構的網頁，網頁須容許公眾人士隨意閱覽；
- (ii) 機構的年報；
- (iii) 機構的通訊；或
- (iv) 機構發給會員的特別通告。

採用途徑(i)的機構須在許可證所批准的最後一個活動日期起計九十日內，向社會福利署署長遞交其網址（連同網頁的螢幕截圖）及從網上下載的審計報告副本，並在其網頁連續刊載審計報告最少六個月及保存該審計報告的副本供公眾人士查閱。採用途徑(ii)、(iii)或(iv)的機構，亦須在許可證所批准的最後一個活

動日期起計九十日內，向社會福利署署長遞交一份有關刊物以供存案，並按公眾人士的要求向其提供有關刊物。

If the funds raised are to be spent in Hong Kong, the Permittee must publish the audited report by one of the following means within 90 days of the last event day approved in the Permit:

- (i) on the Permittee's website which must be readily accessible to the public;
- (ii) in the Permittee's Annual Report;
- (iii) in the Permittee's newsletter; or
- (iv) in the Permittee's special circular to its members.

For option (i), the Permittee must submit the link (with print-screen image of the website) and a downloaded copy of the audited report to the Director of Social Welfare within 90 days of the last event day approved in the Permit, publish the audited report on its website for at least six months continuously and retain copies of the report for public inspection. For options (ii), (iii) or (iv), the Permittee must forward a copy of the publication to the Director of Social Welfare for retention within 90 days of the last event day approved in the Permit and make the publication available to the public upon request.

- (22) 若籌得的款項會在本港以外地方使用，獲發許可證的機構須在許可證所批准的最後一個活動日期起計九十日內，將審計報告(i)以中文刊登在本港至少一份中文報章及以英文刊登在本港至少一份英文報章內，並同時把該剪報遞交社會福利署署長；或(ii)在其網頁連續刊載最少六個月（中文網頁上載中文審計報告及英文網頁上載英文審計報告），網頁須容許公眾人士隨意閱覽。機構須向社會福利署署長遞交其網址（連同網頁的螢幕截圖）及從網上下載的審計報告副本，並保存該審計報告的副本供公眾人士查閱。

如相關籌款活動的總收入不超過港幣伍萬圓，獲發許可證的機構則可選擇於所批准的最後一個活動日期起計九十日內在機構的年報、通訊或發給會員的特別通告刊載中、英文審計報告，並向社會福利署署長遞交一份有關刊物以供存案，並按公眾人士的要求向其提供有關刊物。

If the funds raised are to be spent outside Hong Kong, the Permittee must, within 90 days of the last event day approved in the Permit, (i) publish the audited report in Chinese in at least one local Chinese-language newspaper and one in English in at least one local English-language newspaper, and forward the copies of the said newspaper cuttings to the Director of Social Welfare at the same time; or (ii) publish the audited reports on the Permittee's website which must be readily accessible to the public for at least six months continuously (Chinese website for the audited report in Chinese whereas English website for the audited report in English). The Permittee must submit the links (with print-screen image of the websites) and a downloaded copy of the audited report to the Director of Social Welfare for retention and retain copies of the report for public.

For fund-raising activities a gross income not exceeding HK\$50,000, the Permittee may opt to publish the audited report in Chinese and English in the Permittee's Annual Report, newsletter or special circular to its members, forward a copy of the publication to the Director of Social Welfare for retention within 90 days of the last event day approved in the Permit and make the publication available to the public upon request.

- (23) 獲批准籌款活動的捐款淨收入及善款用途，必須按各個別許可證編號，獨立載列（例如：以註腳方式顯示）於獲發許可證機構相關年度經審計的周年財務報表內。經審計的周年財務報表的副本須提交社會福利署作紀錄。

The net proceeds from the fund-raising activities approved in the Permit(s) and the usage of funds must be listed separately (e.g. in the form of footnotes), by respective Permit Number(s), in the audited annual financial statements (AFS) of the Permittee for the year concerned. A copy of the audited AFS must be submitted to the Social Welfare Department for record purpose.

D. 其他須遵守事項 Other Points to Observe

申請機構／獲發公開籌款許可證的機構除必須遵守許可證條件外，亦須按照個別情況遵守下列各項：

Apart from complying with the conditions specified in the Permit, the applicant organisation/Permittee must also observe the following points where appropriate:

- (1) 在任何情況下，許可證並未免除貴機構須遵從擬舉辦的籌款活動的任何法定要求／其他規定的責任，亦不會影響或修改貴機構與其他有關當局所協議的任何規定，例如貴機構必須取得有關場地的管理機構或地政總署的批准（視乎何者適用）。若貴機構仍未取得有關批准，請立即提出申請。若有獎券籌款活動與許可證所批准的籌款活動同時進行，貴機構須向民政事務總署牌照事務處申請牌照。若有其他綜合表演或娛樂節目形式的籌款活動在公眾地方舉行，也必須向食物環境衛生署申領公眾娛樂牌照。若於公眾地方舉行慈善義賣，亦可能須向食物環境衛生署申領臨時小販牌照。

Under no circumstances will the Permit release your organisation from compliance with any statutory/other requirements of the proposed fund-raising activities or affect or modify any requirements under agreements your organisation may have already entered with other authorities. For example, your organisation must obtain an approval from the relevant management authority of the venue or from the Lands Department as appropriate. If such approval has not yet been obtained, please make an application immediately. If a fund-raising lottery is organised at the same time with the fund-raising activities approved under the Permit, a licence from the Office of the Licensing Authority of the Home Affairs Department is required. If there are other fund-raising activities to be organised in the form of variety shows or entertainment in public places, a Places of Public Entertainment Licence is also required from the Food and Environmental Hygiene Department. A Temporary Hawker Licence may also be required from the Food and Environmental Hygiene Department for any charity sale in public places.

- (2) 貴機構應就籌款活動的安排為員工及籌款人員制定清晰指引。若懷疑出現詐騙行為，貴機構應立即聯絡警方。

Your organisation should prepare clear guidelines in respect of the arrangements for fund-raising activities for the staff and fund-raisers. Any suspected fraudulent activity should be reported to the Police immediately.

- (3) 為提高機構財務狀況的透明度，貴機構應將經審計的周年財務報表上載至機構網頁，或透過其他途徑（如機構刊物）公布，以便公眾人士查閱。

To enhance the transparency of the organisation's financial situation, your organisation should publish the audited AFS on the organisation's website or through other channels (e.g. publications of the organisation) for public inspection.

- (4) 如貴機構在舉辦已獲公開籌款許可證批准的籌款活動期間，出現嚴重違反許可證條件的情況，又或社會福利署署長不再信納貴機構適合舉辦籌款活動，社會福利署保留撤銷已發出許可證的權利。

The Social Welfare Department reserves the right to revoke the Public Subscription Permit issued in the event of serious breach of permit conditions by your organisation during the course of the fund-raising activities approved in the Public Subscription Permit, or in the event that the Director of Social Welfare could no longer be satisfied that your organisation is suited to organise the fund-raising activity.

- (5) 如貴機構向捐款者派發紀念品，則應避免使用標籤／貼紙／小旗等，以免公眾人士誤會該籌款活動為賣旗活動。

If your organisation is distributing souvenirs to donors, the use of such items as labels/stickers/small flags, which may result in the fund-raising activities being mistaken for flag selling activities by the public, should be avoided.

- (6) 獲發公開籌款許可證於公眾地方進行慈善籌款活動的活動資料，將上載於香港政府一站通網頁 (<http://www.gov.hk/fundraising>) 及資料一線通網頁 (<http://data.gov.hk/>)。

The information about charitable fund-raising activities in public places granted with Public Subscription Permits will be uploaded onto the GovHK website (<http://www.gov.hk/fundraising>) and DATA.GOV.HK website (<http://data.gov.hk/>).

- (7) 社會福利署已公布《慈善籌款活動內部財務監管指引說明》及《慈善籌款活動最佳安排參考指引》，以供

慈善機構參考和自願遵守。慈善機構可於本署網頁瀏覽或下載這兩份文件：http://www.swd.gov.hk/tc/index/site_pubsvc/page_controlofc/。廉政公署已印製「慈善機構及籌款活動管理」防貪錦囊，以供慈善機構參考。慈善機構可於廉政公署網頁瀏覽或下載這份文件：http://www.icac.org.hk/filemanager/tc/Content_1031/fund_raising.pdf。

The Social Welfare Department has promulgated the “Guidance Note on Internal Financial Controls for Charitable Fund-raising Activities” and the “Reference Guide on Best Practices for Charitable Fund-raising Activities” for the reference and voluntary compliance by the charitable institutions. They may browse or download these documents at the SWD website: http://www.swd.gov.hk/en/index/site_pubsvc/page_controlofc/. The Independent Commission Against Corruption (ICAC) has published the “Best Practice Checklist – Management of Charities and Fund-raising Activities” for reference by charitable institutions. They may browse or download the document at the ICAC website: http://www.icac.org.hk/filemanager/tc/Content_1031/fund_raising.pdf.

E. 查詢

Enquiries

有關公開籌款許可證申請的查詢，可致電2832 4311或2832 4333與慈善籌款監管小組聯絡。

Enquiries relating to applications for Public Subscription Permits may be directed to the Charitable Fund-raising Control Team on 2832 4311 or 2832 4333.

F. 收集個人資料之前致資料當事人的通知書

Notice to Data Subject Before Collection of Personal Data

向社會福利署提供個人資料之前，請先細閱本通知書。

Please read this notice before you provide any personal data to the Social Welfare Department.

收集資料的目的

Purposes of Collection

社會福利署（社署）會使用你所提供的個人資料，向你提供你所需要的適當援助或服務，包括但不限於監察及檢討各項服務、進行研究及調查，以及履行法定職責。向社署提供個人資料，純屬自願。如你未能提供足夠的個人資料，本署可能無法處理你的申請或向你提供援助／服務。

The personal data supplied by you will be used by the Social Welfare Department (SWD) to provide appropriate assistance or service which is relevant to your needs, including but not limited to monitoring and review of services and conducting of research and surveys, and for discharging statutory duties. The provision of personal data to SWD is voluntary. If you do not provide sufficient personal data, we may not be able to process your application or provide assistance/service to you.

可能經由社署轉介資料的人士的類別

Classes of Transferees

你所提供的個人資料，會供本署在工作上需要知道該等資料的職員使用。除此之外，本署職員在需要時亦只會向下列有關方面或在下列情況披露該等資料：

- (1) 其他涉及評定你的申請，或向你提供服務／援助的有關方面，例如政府決策局／部門、非政府機構及公用事業公司；或
- (2) 由法律授權或法律規定須向其披露資料的有關方面；或
- (3) 你曾同意向其披露資料的有關方面。

The personal data you provide will be made available to persons working in the Department on a need-to-know basis. Apart from this, they may only be disclosed to the relevant parties or in the circumstances listed below:

- (1) Other parties such as government bureaux/departments, non-governmental organisations and public utility companies if they are involved in the assessment of application from or provision of service/assistance to you;
- (2) Where such disclosure is authorised or required by law; or
- (3) Where you have given consent to such disclosure.

查閱個人資料

Access to Personal Data

除了《個人資料（私隱）條例》規定的豁免範圍之外，你有權就社署備存有關你的個人資料提出查閱及改正要求。不過，在一般情況下，如收集資料的目的已經完成，本署會刪除有關的個人資料。在條例內訂下的查閱權利是指在繳付所需費用後，取得你的個人資料的複本一份。查閱資料要求須以申請表格或書信提出。你可到社署各辦事處／中心索取查閱資料申請表格。

Except where there is an exemption provided under the Personal Data (Privacy) Ordinance, you have a right of access

to and correction of personal data held on you when the data have not been erased. However, data will usually be erased after fulfilling the purposes of collection. Your right of access under the Ordinance means the right to obtain a copy of your personal data subject to payment of a fee. Applications for access to data should be made either on application form or by a letter. Application forms for access to data are available at offices/centres of SWD.

對你申請的服務的查詢、查閱及改正個人資料的要求
Enquiries, Access to and Correction of Personal Data

請確保你向社署提供的資料正確無誤。如你對所提交的援助／服務申請有任何查詢，或對所提供的資料有任何更改，亦請聯絡向你收集資料的辦事處。

Please ensure that the data you provide to SWD are accurate. If you have enquiries concerning your application for assistance/service or if there are changes in the data you provide, please contact the office which collected the data from you.

如果你希望查閱你的個人資料，以及在查閱個人資料後要求改正所得的資料，請向下列人士提出：

Requests for access to personal data or for correction of data thus obtained should be addressed to –

社會福利署署長

[經辦人：行政主任（慈善籌款監管）]

辦事處地址：香港灣仔皇后大道東248號
陽光中心36樓3601至02室

電話號碼：2832 4311
(辦公時間：星期一至星期五
上午八時四十五分至下午一時及
下午二時至六時)

傳真號碼：2838 0441

電郵地址：eoifc@swd.gov.hk

Director of Social Welfare

[Attn: Executive Officer (Fund-raising Control)]

Office Address：Rooms 3601-02, 36/F, Sunlight Tower,
248 Queen's Road East, Wanchai,
Hong Kong

Tel. No.：2832 4311
(Office hours: 8:45 a.m. to 1:00 p.m.
and 2:00 p.m. to 6:00 p.m., Monday to
Friday)

Fax No.：2838 0441

Email Address：eoifc@swd.gov.hk

二零一七年四月修訂

Revised in April 2017

社署指定樣式的籌款人員證 / Fund-raiser identification badges in the format specified by SWD

[獲發許可證機構須在此位置印上其中、英文名稱及徽號(如適用)]
[The **name (in bilingual)** and **logo (if applicable)** of the Permittee should be printed on this part of the badge]


電話 Telephone No.: _____
負責人名稱: _____
Name of Person-in-charge: _____

籌款人員證
FUND-RAISER BADGE

公開籌款許可證編號
PUBLIC SUBSCRIPTION PERMIT NO.
2017/ /1

獲社會福利署批准
Approved by the Social Welfare Department

有效期由 DD-MM-YYYY 至 DD-MM-YYYY
Valid from _____ to _____

 GovHK 香港政府一站通
獲批准的籌款活動搜尋網頁
Finder for Approved
Fund-raising Activities
(<http://www.gov.hk/fundraising/>)

社署指定樣式的捐款收集工具標籤/ Tags for donation collection tools in the format specified by SWD

公開籌款許可證編號
PUBLIC SUBSCRIPTION PERMIT NO.
2017/ /1

獲社會福利署批准
Approved by the Social Welfare Department

有效期由 DD-MM-YYYY 至 DD-MM-YYYY
Valid from _____ to _____

 GovHK 香港政府一站通
獲批准的籌款活動搜尋網頁
Finder for Approved
Fund-raising Activities
(<http://www.gov.hk/fundraising/>)



Statement of Income and Expenditure of the Fund-raising
Activities held during for the period from [REDACTED], 2017
to [REDACTED], 2017

***委員會秘書附註：本文件只備英文本。**

[REDACTED]

STATEMENT OF INCOME AND EXPENDITURE

HELD DURING THE PERIOD FROM [REDACTED], 2017 TO [REDACTED], 2017

Permit No.
2017/[REDACTED]/1
HK\$

INCOME

Donation received 34,243

EXPENDITURE

Catering for volunteers 894

License 700

Miscellaneous 757

Transportation 320

2,671

SURPLUS

31,572

The statement of income and expenditure was approved and authorised by the Board of Directors on [REDACTED], 2017 and are signed on its behalf by:

[REDACTED]

Chairman,
Executive Committee

[REDACTED]

Honorary Treasurer,
Executive Committee

[REDACTED]

NOTES TO THE STATEMENT OF INCOME AND EXPENDITURE
HELD DURING THE PERIOD FROM [REDACTED], 2017 TO [REDACTED], 2017

1. GENERAL

[REDACTED] (" [REDACTED] ") is incorporated in Hong Kong as a company limited by guarantee and not having a share capital. It is a charitable body engaged in [REDACTED] as well as [REDACTED] through its various service units.

The statement of income and expenditure is prepared solely for the purpose of satisfying the conditions stated in the Public Subscription Permit issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region ("SWD") for the fund-raising event.

2. SIGNIFICANT ACCOUNTING POLICIES

The statement of income and expenditure has been prepared in accordance with the following significant accounting policies which comply with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants.

Income recognition

Income is recognised when the [REDACTED]'s right to receive payment has been established.

Expenditure recognition

Expenses are recognised using the accrual basis.

3. The fund-raising event was held during the period from [REDACTED], 2017 to [REDACTED], 2017 under the conditions stated in the Public Subscription Permit issued by the SWD.

The purpose of the fund-raising event was for raising funds for [REDACTED] scheme to support [REDACTED] in need.