

**Sample of the Audited Income and Expenditure Account for
Solicitation of Signed Authorisation Forms covered by a Public Subscription Permit
issued by the Social Welfare Department**

[Registered Name of the Permittee] ^{Note i}

[Approved Validity Period of the Permit for SSAF] ^{Note ii}

Income

HK\$

Donation received from **newly recruited donors** from conducting solicitation of signed authorisation forms in public places under the approval of the current permit [Public Subscription Permit (PSP) No. 2023/XXX/1] ^{Note iii}

XXX

Donation received from **previously recruited donors** from conducting solicitation of signed authorisation forms in public places before the issuance of the current permit, if applicable ^{Note iv}

XXX

Total income

XXX

Expenditure ^{Note v}

Advertising and promotion

XXX

Allowances/souvenirs for volunteers

XXX

Auditor's remuneration

XXX

Bank charges

XXX

Legal/professional fee

XXX

Salaries for fundraisers

XXX

Service charge from consultation firm

XXX

Insurance (e.g. Public liability, money-in-transit, personal accident, etc.)

XXX

Photographic and video shooting expenses

XXX

Printing and stationery

XXX

Transportation/travelling

XXX

Miscellaneous (encouraged not exceeding 5% of total expenditures)

XXX

Total expenditure

XXX

Excess of income over expenditure

XXX

Approved and authorised for issue by the Board of Directors on [DATE]. ^{Note vi}

[Name of Director]

Director

[Name of Director]

Director

Notes to the I&E Account

1. General

The fund-raising purpose(s) of the SSAF is (are) [...].^{Note vii}

2. Basis of preparation

The significant accounting policies are set out below:

The income collected and expenditure incurred through the SSAF held on [Validity Period of the Permit for SSAF] are recognised on an accrual basis.

Notes

- i. The registered name of the Permittee must be the same as that stated in the Public Subscription Permit.
- ii. The approved validity period of the permit for SSAF [i.e. 1.1.yyyy - 30.6.yyyy (former half year) / 1.7.yyyy - 31.12.yyyy (latter half year)]. If the applicant organisations have approved to conduct solicitation of signed authorisation forms for the whole year, they have to submit an income and expenditure account after the end of the year, i.e. 31st December.
- iii. Donation received in the above-stated permit period from newly recruited donors through SSAF in public places approved under the current permit.
- iv. Donation received in the above-stated permit period from previously recruited donors through SSAF in public places before the issuance of the current permit.
- v. Only the expenditure incurred in conducting the SSAF covered by the above-stated permit period should be included. The expenditure items listed are for illustrative purpose only and could be adjusted according to the individual circumstances, where necessary.
- vi. The I&E account shall be approved by the Board of Directors of the Permittee and signed by two of the directors on behalf of the Board or, in the case where the Permittee is a private company having only one director, by the sole director.
- vii. The fund-raising purpose(s) of the SSAF must agree with the purpose(s) specified in the Public Subscription Permit.

Additional Information (in separate page(s))

For inclusion of 1 to 2 pages of additional information, e.g. chairman's report/appendix with hyperlink of audited annual financial statements of the Permittee in previous years, etc., in this I&E account for general reference if required. The Permittee should note that as the document containing the I&E account and the auditor's report thereon include other information, the auditor is required to read that other information to identify material inconsistencies, if any, with the I&E account or the auditor's report thereon and take appropriate action where necessary in accordance with the latest Practice Note (PN) 850 issued by the HKICPA.