

15 September 1999

EDB Circular No. 43/1999
(Formerly referred as EMB Circular No. 43/1999)
(Formerly referred as Administration Circular No. 43/1999)

Fund Raising Activities in Schools

[Note: This circular should be read by :

- i) Supervisors/Heads of all schools - for necessary action
- ii) Heads of sections - for information]

Summary

Under Regulation 66 of the Education Regulations, fund raising activities can be conducted only with the written permission of the Director of Education. This circular gives such written permission to schools with immediate effect so that schools need not apply for approval for fund raising activities under the conditions specified in this circular.

Permission of the Director of Education

2. This circular serves as the written permission of the Director of Education to schools for the purposes of Regulation 66(2) of the Education Regulations:

- (a) for raising funds for approved charitable institutions or trusts of a public character exempt from taxes under Section 88 of the Inland Revenue Ordinance;
- (b) for raising funds for organizations other than those specified in paragraph 2(a) above specifically approved by the Director of Education under Regulation 66(1) of the Education Regulations;
- (c) for raising funds for own school purposes; and
- (d) for permitting their pupils to assist in fund raising activities of paragraphs 2(a), 2(b) and 2(c) above outside school premises.

3. The Director of Education also gives written permission to those approved charitable institutions or trusts of a public character exempt from taxes under Section 88 of the Inland Revenue for appealing to pupils for subscriptions and/or making collection among pupils in schools. In this connection, schools should obtain from them documentary proof of their status.

4. Other organizations which intend to raise funds in schools must seek prior approval from the Director of Education. The organizations should be requested to show schools the approval obtained when making their appeals.

5. For fund raising activities outside school premises, schools should be satisfied that the organizers have well planned out safety measures and prior consent from parents should be obtained.

Approval from Competent Authorities

6. Depending on the nature and form of the fund raising activities conducted by schools, approval from competent authorities may be required. Schools should also be satisfied that the organizations under paragraphs 2(a) and 2(b) have obtained the approval for the fund raising activities from respective competent authorities as appropriate. Relevant requirements are listed in **Annex A** for your reference. As the list is by no means exhaustive, schools and organizers of fund raising activities should consult respective competent authorities in case of doubt.

Records of Funds

Fund Raising for Own School Purposes

7. Prenumbered receipts/tickets should be used for the collection of funds. The funds so collected as well as all expenditure, must also be properly reflected in the school's accounts. A list of donations exceeding HK\$5,000 each should be kept for record purposes.

8. A financial statement for each fund raising activity should be properly compiled as per sample in **Annex B**. It should be displayed for a reasonable period of time on the school's noticeboard for the information of teachers, parents and students and then be retained for audit purposes.

Fund Raising for Outside Organizations

9. Schools should keep proper records of funds collected and obtain official receipts from charitable organizations concerned. The documents should be displayed for a reasonable period of time on the school's noticeboard for the information of teachers, parents and students and then retained for record purposes. In case the fund raising activities incur expenditure from the funds collected, a financial statement should also be compiled, displayed and retained for audit purposes.

Participation on Free and Voluntary Basis

10. This circular should be read in conjunction with Circular on the "Prevention of Bribery Ordinance, Cap 201" or its [subsequent revisions](#). Participation by pupils in all fund raising activities must be on an entirely free and voluntary basis. In communication with parents, the intended purposes of the fund raising activity should be explicitly specified and there must be no suggestion that a pupil's or an applicant's standing in any way related to the contributions the parents might make, nor should any particular amount be suggested. Under no circumstances should there be any compulsion or suggestion that pupils must make donations or participate in any fund raising activities.

11. This circular supersedes Administration Circular No.39/98 dated 11 November 1998.

12. Please contact your District Education Officer, Education Officer (Government Schools) or Inspector (Special Schools Administration) for enquiries.

M Y CHENG
for Director of Education

**Requirements from Competent Authorities
in Connection with Fund Raising Activities**
(For Reference Only)

Public Entertainment

1. Before any public entertainment can be held within the school premises, a licence is required under the Places of Public Entertainment Ordinance (Cap.172). Public entertainment includes the following events/activities to which the general public are admitted, with or without payment for admission:

- a) a concert, opera, ballet, stage performance or other musical, dramatic or theatrical entertainment;
- b) a cinematography or laser projection display;
- c) a circus;
- d) a lecture or story-telling;
- e) an exhibition of any one or more of the following, namely, pictures, photographs, books, manuscripts or other documents or other things;
- f) a sporting exhibition or contest;
- g) a bazaar;
- h) any part of any of the foregoing; and
- i) an amusement ride within the meaning of the Amusement Rides (Safety) Ordinance (Cap.449) or any mechanical device (other than such an amusement ride) which is designed for amusement.

Applications should reach the Director of Urban Services or Regional Services as appropriate at least 42 days before commencement of functions. In respect of the place where the public entertainment is held, fire services requirements must be complied with. For functions with erection of structures, requirements of the Buildings Department should be observed.

Film

2. A certificate of approval/exemption is required under Section 8 of the Film Censorship Ordinance from the Film Censorship Authority before public exhibition of a film (a film means a cinematograph film, a video tape or laserdisc, a still film or any other record of visual moving images).

Lottery

3. A lottery licence is required under section 22(1)(a)(i) of the Gambling Ordinance (Cap.148) from the Commissioner for Television and Entertainment Licensing if fund raising activities are conducted in the form of a lottery. Lottery includes, inter alia, a raffle and any game, method, device or scheme for distributing or allotting prizes by lot or chance, whether promoted, conducted or managed in or outside Hong Kong. Prior written approval from the Commissioner is also required if lottery tickets are sold on public streets.

Game with Prizes

4. For a game of amusement such as wheel of fortune, roll a dice etc. with prizes, a licence is required under section 22(1)(a)(iii) of the Gambling Ordinance (Cap. 148) from the Commissioner for Television and Entertainment Licensing for conducting games with prizes on premises licensed under Section 4 of the Places of Public Entertainment Ordinance (Cap.172).

Selling of Liquor or Use of Starting Pistols

5. Licences or permits from the Commissioner of Police have to be applied for activities which include the selling of liquor and the use of starting pistols. Applications for temporary liquor licence and exemption permits for starting pistols should be submitted at least 18 working days before commencement of functions.

Fund Raising Activities in Public Places

6. Any organization which intends to hold fund raising activities for charitable purposes in public places, other than in the form of sale of lottery tickets on public streets, should apply for a Public Subscription Permit from the Director of Social Welfare prior to the event as required under section 4(17)(i) of the Summary Ordinance (Cap.228).

Race on Road and Walkathon

7. Races on a road where any competition is involved require a Road Event Permit issued under the Road Traffic Ordinance (Cap.374). Applications for permits should be made to the appropriate Police Regional Commander (Kowloon East, Kowloon West, Hong Kong, New Territories North and New Territories South) in whose region the event will occur.

8. Walkathons are controlled by the Police under the Public Order Ordinance (Cap.245) and prior notification of at least seven days in advance of the proposed event is required. Pre-printed notification forms are available at any Police Station and should be used to ensure all necessary information are furnished to the Police. Completed notifications should be delivered by hand to the Duty Officer of any police station by the organiser or his representative.

9. If a walkathon or race involves fund raising activities in a public place for charitable purposes, approval from the Director of Social Welfare must be obtained.

Publicity

10. If fund-raising activities are publicised by bills or posters, Section 104A of the Public Health and Municipal Services Ordinance (Cap.132) restricting the display of bill and posters has to be complied with.

Financial Statement (Fund Raising Activities)
Sample of a Standard Income and Expenditure Account

Name of School: _____

Fund Raising Activity: _____ (e.g. Fund Raising Concert 2000)

Purpose of the Fund Raising Activity: _____

Income and Expenditure Account

Income (Schedule 1)

Donations	\$ XXXX	
Sales of tickets	\$ XXXX	\$ XXXX

Less : Expenditure (Schedule 2)		<u>\$ XXXX</u>
Surplus/(Deficit)		<u>\$ XXXX</u>

Represented by :

Fixed Deposit with XXX Bank	\$ XXXX
Savings Account with XXX Bank	\$ XXXX
Fund Raising Activity Current Account No. XXX	\$ XXXX
Amount donated to: [<u>Name of charitable organization(s)]</u>	
[supported with copies of receipt(s)]	<u>\$ XXXX</u>
	<u>\$ XXXX</u>

Prepared by: _____
Name: _____
Position: _____

Date: _____

Checked by: _____
Name: _____
Position: _____

Date: _____

Certified
Correct by
Supervisor: _____
Name: _____

Date: _____

Financial Statement (Fund Raising Activities)

Schedule 1

Fund Raising Concert 2000

Income

<u>Donations from</u>	\$	\$
e.g. Sponsoring body	XXX	
V.I.P.s	XXX	
Alumnae and friends	XXX	
Secondary school teaching staff	XXX	
Secondary school non-teaching staff	XXX	
Primary school teaching staff	XXX	
Primary school non-teaching staff	XXX	
Kindergarten teaching staff	XXX	
Kindergarten non-teaching staff	XXX	
Secondary school parents	XXX	
Others	<u>XXX</u>	XXX

Sales of Tickets*

<u>Alumnae</u>	\$	
No. of tickets sold		
e.g. \$10 each : _____	XXX	
\$20 each : _____	<u>XXX</u>	XXX

Teaching Staff

No. of tickets sold		
e.g. \$10 each : _____	XXX	
\$20 each : _____	<u>XXX</u>	XXX

Students

No. of tickets sold		
e.g. \$10 each : _____	XXX	
\$20 each : _____	<u>XXX</u>	XXX

Others

XXX

(Please specify in Schedule 3
separately)

Total Receipts : XXX

(* All receipts for donations and tickets should be serially numbered and a separate record of the receipts issued and tickets sold, with the serial numbers indicated, should be kept.)

Financial Statement (Fund Raising Activities)

Schedule 2

Fund Raising Concert 2000

Expenditure*

	\$
e.g. Rent for Hall, Theatre etc.	XXX
Sound system & equipment	XXX
Programme-printing	XXX
Ticket-printing	XXX
Poster-printing	XXX
Receipts-printing	XXX
Transportation	XXX
Music	XXX
Refreshment	XXX
Postage and stationery	XXX
Miscellaneous	<u>XXX</u>
	<u>XXX</u>

(* All invoices and receipts should be kept.)