

## Fund-raising Activities in Schools

### Education Regulations

Regulation 66 of the Education Regulations stipulates that:

- (1) No person shall in any school premises-
    - (a) appeal to any pupils of a school for subscriptions; or
    - (b) make any collection among any pupils of a school,
  - (2) No manager or teacher of a school shall in any way whatsoever-
    - (a) appeal to any pupils of a school for subscriptions or permit any appeal to be made to or among any pupils of a school for subscriptions; or
    - (b) make any collection among any pupils of a school or permit any collection to be made by or among any pupils of a school,
- without the permission in writing of Permanent Secretary for Education (PSEd).

### Permission of PSEd

1. For the purpose of the above Education Regulations, PSEd has given schools permission to conduct the following fund-raising activities:

Activities	Points to note
(a) Raise funds for approved charitable institutions or trusts of a public character exempted from taxes under Section 88 of the Inland Revenue Ordinance	<ul style="list-style-type: none"><li>● Documentary proof of the status of these institutions should be obtained.</li><li>● Schools should be satisfied that the organizations have obtained approval for the fund-raising activities from respective competent authorities as appropriate. Relevant requirements are listed in <i>Appendix 1</i>.</li></ul>
(b) Raise funds for organizations other than those specified in (a) above specifically approved by the PSEd under Regulation 66(1) of the Education Regulations	<ul style="list-style-type: none"><li>● The organizations should be requested to show schools documentary proof of PSEd's approval.</li><li>● Schools should be satisfied that the organizations have obtained approval for the fund-raising activities from respective competent authorities as appropriate. Relevant requirements are listed in <i>Appendix 1</i>.</li></ul>

(c) Raise funds for own school purposes	<ul style="list-style-type: none"> <li>● Obtain approval from respective competent authorities as appropriate. Relevant requirements are listed in <i>Appendix 1</i>.</li> </ul>
(d) Allow students to assist in fund raising activities of (a), (b) and (c) outside school premises	<ul style="list-style-type: none"> <li>● Prior consent from parents should be obtained.</li> <li>● Schools should be satisfied that the organizers have well planned-out safety measures.</li> </ul>

2. PSEd has also given permission to those approved charitable institutions or trusts of a public character exempt from taxes under Section 88 of the Inland Revenue (Cap.112) for appealing to pupils for subscriptions and/or making collection among pupils in schools. However, other organizations which intend to raise funds in schools must seek prior approval from PSEd. Approval from other government departments is required, depending on the nature and form of fund-raising activities. Relevant requirements are listed in *Appendix 1*.

**Participation on Free and Voluntary Basis**

1. Participation of students or donations by students 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 there is any connection between a student's or an applicant's standing and the contributions the parents might make, nor should any particular amount be suggested. Schools are also reminded to observe the Prevention of Bribery Ordinance (Cap.201) currently in force.

**Accounting requirements for Fund-raising activities**

1. Raising funds for own school purposes
- Prenumbered receipts/ tickets should be used for the collection of funds.
  - The funds so collected as well as all expenditure must be properly reflected in the school's accounts.
  - A list of donations exceeding \$5,000 each should be kept for record purposes.
  - A financial statement for each fund-raising activity should be properly compiled as at **Appendix 2**. It should be displayed for a reasonable period of time on the school's notice board for the information of teachers, parents and students, and then be retained for audit purposes.

## 2. Raising funds for outside organisations

- 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 notice board for the information of teachers, parents and students, and then be retained for record purposes.
- If the fund-raising activities incur expenditure from the funds collected, a financial statement should also be compiled, displayed and retained for audit purposes.

## **Flag days and Flower days**

1. Heads of schools are reminded that participation of pupils in the events must be on an entirely free and voluntary basis and that prior consent of parents should be obtained. Unless accompanied by their parents, no children under the age of 14 years are to be permitted to sell flags.
2. School should inform participating pupils assisting charitable organizations in selling flags outside school premises of the following:
  - the necessity to wear school uniform and be accompanied by other flag sellers nearby during the events;
  - the choice of safe locations not too close to busy traffic;
  - the steps to be taken to summon help should they run into difficulties;
  - their responsibilities for safekeeping and return of the money raised;
  - the importance of avoiding causing inconvenience to the public;
  - the need for courtesy when approaching the public for donations;
  - the avoidance of exerting pressure on any person to subscribe.
3. Schools should refer to EDBC No. 5/2022 “Tropical Cyclones and Heavy Persistent Rain Arrangements for Kindergartens and Day Schools”, EDB’s webpage on “Dos & Don'ts for Arranging Physical Activities During the Health Risk Category at High, Very High and Serious Levels” and EDB’s Letter to Schools on “Air Quality Health Index”(18 December 2013). Schools should also remind those participating pupils to be aware of the latest weather information on the day of selling flags outside school premises and the appropriate actions they should follow when Tropical Cyclone Warning Signal No.3 or above, or the AMBER/RED/BLACK rainstorm warning signal, or the information “The combined effect of strong wind and prolonged rainstorm is affecting/expected to affect Hong Kong” is issued by the Hong Kong Observatory, or when the “Air Quality Health Index” reaches high, very high or serious level.

4. Regarding the relevant conditions for organizing a flag day, please browse the **“Control of Charitable Fund-raising Activities - Flag Days” of the Social Welfare Department** webpage.  
([https://www.swd.gov.hk/en/index/site\\_pubsvc/page\\_controlofc/sub\\_flagdays/](https://www.swd.gov.hk/en/index/site_pubsvc/page_controlofc/sub_flagdays/))

## Appendix 1

### **Requirements from other government departments in connection with fund-raising activities**

(For Reference Only - This list is by no means exhaustive. Schools and organizers of fund-raising activities should consult respective competent authorities in case of doubt.)

#### **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. Public entertainment includes the following events/ activities to which the general public are admitted, with or without payment for admission:
  - a concert, opera, ballet, stage performance or other musical, dramatic or
  - theatrical entertainment;
  - a cinematography or laser projection display;
  - a circus;
  - a lecture or story-telling;
  - an exhibition of any one or more of the following, namely, pictures,
  - photographs, books, manuscripts or other documents or other things;
  - a sporting exhibition or contest;
  - a bazaar;
  - an amusement ride within the meaning of the Amusement Rides (Safety) Ordinance or any mechanical device (other than such an amusement ride) which is designed for amusement; and
  - a dance party.
  
2. Applications should reach the Director of Food and Environmental Hygiene at least 42 days before the 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**

3. 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**

4. A lottery licence is required under Section 22(1)(a)(i) of the Gambling Ordinance from the Office of the Licensing Authority (OLA) of the Home Affairs Department

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 OLA is also required if lottery tickets are sold on public streets.

#### **Game of Amusement with Prizes**

5. For a game 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 from the OLA for conducting a game of amusement with prizes on premises licensed under Section 4 of the Places of Public Entertainment Ordinance.

#### **Selling of Liquor or Use of Starting Pistols**

6. 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.

#### **Fund-raising Activities in Public Places**

7. According to Section 4(17)(i) of the Summary Offences Ordinance, any person or organization that organizes, provides equipment for, or participates in any collection of money or exchange for donation of badges, tokens or similar articles in a public place for charitable purposes should apply for a permit from the Director of Social Welfare. The permit as referred to above is the Public Subscription Permit which mainly covers three types of charitable fund-raising activities, namely flag days and general charitable fund-raising activities and solicitation of signed authorization forms.

#### **Race on Road and Walkathon**

8. Races on a road where any competition is involved require a Road Event Permit issued under the Road Traffic Ordinance. Applications for permits should be made in writing to the Commissioner of Police not less than one month prior to the intended road event.
9. If a walkathon or race involves collection of money or exchange for donation of badges, tokens or similar articles 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, 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 20xx) \_\_\_\_\_

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>
<b>Surplus/(Deficit)</b>		<b><u>\$XXXX</u></b>

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: [Name of charitable organization(s)]	
[supported with copies of receipt(s)]	<u>\$XXXX</u>
	<b><u>\$XXXX</u></b>

Prepared by: \_\_\_\_\_ Date: \_\_\_\_\_

Name: \_\_\_\_\_

Position: \_\_\_\_\_

Checked by: \_\_\_\_\_ Date: \_\_\_\_\_

Name: \_\_\_\_\_

Position: \_\_\_\_\_

Certified by Supervisor: \_\_\_\_\_ Date: \_\_\_\_\_

Name: \_\_\_\_\_

## Financial Statement (Fund Raising Activities)

### Schedule 1

#### Fund Raising Concert 20xx

##### Income

	\$	\$
Donations from		
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	XXX
Others	_____	

#### Sales of Tickets (Note)

##### Alumnae

No. of tickets sold		
\$10 each : _____	XXX	
\$20 each : _____	XXX	XXX

##### Teaching Staff

No. of tickets sold		
\$10 each : _____	XXX	
\$20 each : _____	XXX	XXX

##### Students

No. of tickets sold		
\$10 each : _____	XXX	
\$20 each : _____	XXX	XXX

##### Others

(Please specify in Schedule 3 separately)

XXX

**Total Receipts : XXX**

Note: 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 20xx

#### Expenditure (Note)

	\$
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	XXX
	<hr style="width: 100%; border: 0.5px solid black;"/>
	<u>XXX</u>

Note: All invoices and receipts should be kept.