



**Circular on Reporting on General Charitable Fund-raising Activities  
Covered by Public Subscription Permits issued by the  
Social Welfare Department (Other than Flag Days)**

This Circular is intended to be used as general guidance for practising members of the Hong Kong Institute of Certified Public Accountants (Institute). The Institute and the Social Welfare Department of the Government of the Hong Kong Special Administrative Region DO NOT accept any responsibility or liability, and DISCLAIM all responsibility and liability, in respect of the Circular and any consequences that may arise from any person acting or refraining from action as a result of any materials in the Circular. The Auditing and Assurance Standards Committee of the Institute welcomes your comments and feedback, which should be sent to [commentletters@hkcipa.org.hk](mailto:commentletters@hkcipa.org.hk)

**A. Introduction**

1. As part of the Hong Kong Institute of Certified Public Accountants' (Institute) International Convergence Programme with pronouncements issued by the International Auditing and Assurance Standards Board of the International Federation of Accountants in recent years, the Institute has issued a number of standards on different reporting typically undertaken by professional accountants in public practice (practising members) in Hong Kong. Amongst these, the Institute has issued Hong Kong Standard on Assurance Engagements 3000 *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* ("HKSAE 3000"). HKSAE 3000 sets out the two types of assurance engagements a practising member is permitted to perform (a) a "reasonable assurance engagement" or (b) a "limited assurance engagement".
2. In response to issues arising in relation to audits of general charitable fund-raising activities covered by Public Subscription Permits ("Permits") issued by the Social Welfare Department of the Government of the Hong Kong Special Administrative Region (SWD), it has been identified by the Institute's Auditing and Assurance Standards Committee (AASC), in consultation with the SWD, that an assurance engagement conducted in accordance with HKSAE 3000 and as set out in this Circular would generally be suitable for reporting on general charitable fund-raising activities covered by Permits (other than flag days which is dealt with in Practice Note 850 *Review of Flag Day Accounts*). After considering the needs of the SWD for an independent assurance report on such general charitable fund-raising activities, together with issues encountered by practising members when carrying out assurance engagements on general charitable fund-raising activities, it was felt that a limited assurance engagement conducted in accordance with HKSAE 3000 and as further explained in this Circular would generally be appropriate.



Circular on Reporting on General Charitable Fund-raising Activities  
Covered by Public Subscription Permits issued by the  
Social Welfare Department (Other than Flag Days)

3. In accordance with the conditions of a Permit issued by the SWD, an organization that has been granted a Permit by the SWD to organize general charitable fund-raising activities in public places (“the charity”) is required to prepare a statement of all monies received from the public subscription and every disbursement made from the monies so collected or received (“income and expenditure account”).
4. Under the conditions of a Permit, such an income and expenditure account of each general charitable fund-raising activity is required to be reported on by a practising member. Although the Permit conditions refer to an audit of the income and expenditure account, the guidance contained in this Circular contemplates the issuance of a limited assurance report on donations and expenses that have been recorded in the charity’s books and records. The SWD has agreed with the Institute that such an approach is acceptable to the SWD for the purpose of satisfying the Permit conditions.
5. Under the Permit conditions, an income and expenditure account that is reported on by a practising member is to be forwarded by the charity to the Director of Social Welfare within 90 days of the last day of the activities as specified in the Permit.
6. The purpose of this Circular is to provide guidance on the reporting requirements in connection with general charitable fund-raising activities (other than flag days) so as to assist practising members of the Institute when undertaking such engagements. This Circular has been prepared after consultation with the SWD.
7. This Circular sets out some of the special considerations relating to reporting on general charitable fund-raising activities in light of the SWD’s requirements. It is not intended to provide step-by-step guidance on reporting on general charitable fund-raising activities and when carrying out such work, practising members should exercise their professional judgement in light of the particular circumstances of an engagement.
8. This Circular does not cover the review of flag day accounts by practising members, which is separately addressed in Practice Note 850 *Review of Flag Day Accounts*.

**B. Special features of General Charitable Fund-raising Activities**

9. General charitable fund-raising activities covered by a Permit cover activities conducted in public places such as
  - Charity sale or exchange of badges, tokens or similar articles;
  - Door to door collection of donations, for example in public housing estates;
  - Stationing donation boxes at fixed locations;
  - Charity rides; and
  - Passing of offering bags/boxes.
10. A common feature of general charitable fund-raising activities is that income is typically received by way of voluntary cash donations. Unlike income earned by commercial entities, such voluntary income will often not be supported by invoices or



Circular on Reporting on General Charitable Fund-raising Activities  
Covered by Public Subscription Permits issued by the  
Social Welfare Department (Other than Flag Days)

equivalent documentation. Other alternative evidence relating to completeness and accuracy of income and also related expenses may not be available or practicable to obtain. Accordingly, obtaining evidence as to the completeness and accuracy of recorded donations and related expenses may therefore be difficult or not feasible.

11. Another common feature of such activities is the use of volunteers in collecting cash donations. A volunteer may be less accountable than an employee of an organization.
12. The level of income from donations received on a general charitable fund-raising activity cannot generally be predicted with any great accuracy as donors' patterns of giving may vary widely. It is also difficult to establish a relationship between donations and other amounts contained in an income and expenditure account of a general charitable fund-raising activity as expenditure levels may not have any direct relationship to such income.

**Trustees' responsibilities**

13. The trustees<sup>1</sup> of a charity need to make arrangements to institute appropriate controls to help ensure as far as reasonably practicable that all income from a general charitable fund-raising activity to which the charity is entitled and all related expenses are properly accounted for. It is also important for charities to have controls not only over collecting monies, but also over the recruitment of collectors as well as controls over expenditure and preparation of accounts relating to such general charitable fund-raising activities.
14. The trustees are responsible for the preparation of the income and expenditure account for each general charitable fund-raising activity as required by the conditions in the Permit. They are also responsible for the maintenance of proper books and records to ensure that all income and expenses are properly accounted for and recorded in the books and records of the charity.
15. In general, the income and expenditure account would be prepared on an accruals basis, in order to reflect the income and expenses of the general charitable fund-raising activity meaningfully. However, in some situations the trustees may choose to adopt a cash basis to prepare the income and expenditure account. In either case, the basis of preparation should be clearly explained in the notes to the income and expenditure account and the trustees are responsible for ensuring that the basis of preparation is appropriate.
16. The trustees are responsible for ensuring that the practising member has access, at all reasonable times, to all records, documents, books, and accounts and to such information and explanations that, in the practising member's opinion, are necessary to conduct the engagement.

---

<sup>1</sup> In the interest of simplicity, the terms "trustees" and "charity" are used throughout this Circular. However, depending on the entity's structure, reference to "trustees" may be construed as reference to a charity's board of directors, council members, committee members or equivalent who take charge of the charity's management. Furthermore, the entity organising the general charitable fund-raising activity may not necessarily be a charity.



Circular on Reporting on General Charitable Fund-raising Activities  
Covered by Public Subscription Permits issued by the  
Social Welfare Department (Other than Flag Days)

**Practising members' responsibilities**

17. The practising member is responsible for reporting on the income and expenditure account prepared by the trustees of the charity for each general charitable fund-raising activity when he is engaged to do so.
18. The practising member should obtain an understanding of the internal controls of the charity in organising a general charitable fund-raising activity in order to plan the engagement. The practising member should plan and perform the engagement with an attitude of professional skepticism.
19. The practising member may be unable to obtain sufficient appropriate evidence that all donations received and expenses incurred in respect of a general charitable fund-raising activity were indeed recorded by the charity due to the special features of such activities that have been noted above.
20. In light of the foregoing, for the purpose of addressing the Permit conditions, the SWD has agreed with the Institute that it will accept a limited assurance engagement conducted in accordance with HKSAA 3000 and this Circular. The practising member's report would include a paragraph explaining these difficulties, the restricted scope of the practising member's work, and that the practising member would not be able to determine whether the income and expenditure account and the books and records of the charity include all transactions relating to the general charitable fund-raising activity. Instead, the practising member's work covers those items of income and expenditure that have been recorded in the charity's books and records.
21. Notwithstanding the inherent limitations typically encountered by practising members in respect of obtaining evidence as to the completeness of donations received from a general charitable fund-raising activity, a practising member should nevertheless be alert for specific circumstances arousing suspicion that there has been deliberate omission of items from the income and expenditure account or circumstances suggesting misappropriation of donations. Where such circumstances arise, the practising member should consider the impact on his report and the need to raise those matters with the charity's management and/or those charged with governance.
22. Attached at appendix 1 is an example unqualified independent assurance report on the income and expenditure account of a general charitable fund-raising activity covered by the SWD's Permit (other than flag days), based on conducting a limited assurance engagement in accordance with HKSAA 3000 and with reference to this Circular. Practising members are reminded to use their professional judgement to consider the particular circumstances of each engagement to report on general charitable fund-raising activities. The example unqualified independent assurance report may need to be modified to reflect the practising member's conclusion depending on the circumstances encountered.
23. Attached at appendix 2 is some further guidance for practising members' reference.

Date of Circular: 30 November 2007



Circular on Reporting on General Charitable Fund-raising Activities  
Covered by Public Subscription Permits issued by the  
Social Welfare Department (Other than Flag Days)

**APPENDIX 1**

**Example Unqualified Assurance Report on  
Income and Expenditure Account of General Charitable Fund-raising Activities  
Covered by Public Subscription Permits issued by  
Social Welfare Department (Other than Flag Days)**

**INDEPENDENT ASSURANCE REPORT TO THE  
[TRUSTEES][DIRECTORS][COUNCIL][COMMITTEE MEMBERS] OF [NAME OF  
CHARITY] (“the Charity”)**

In accordance with our agreed terms of engagement, we have performed an engagement on the attached income and expenditure account of the Charity’s general charitable fund-raising activity held [on [date of event]][during the period from [date] to [date]] (“the Event”).

**Respective responsibilities of the [Trustees][Directors][Council][Committee Members] and ourselves**

The [Trustees][Directors][Council][Committee Members] are responsible for preparing the attached income and expenditure account in accordance with the basis of preparation set out in note [ ], setting out the gross subscriptions raised from the Event and the expenses incurred in connection with the Event, in order to comply with 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”). This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and presentation of the income and expenditure account so that it reflects the subscriptions raised and expenses incurred in connection with the Event and is free from material misstatement.

It is our responsibility to form a conclusion on the attached income and expenditure account, based on our engagement, and to report our conclusion to you.<sup>2</sup>

**Basis of conclusion**

We conducted our engagement in accordance with Hong Kong Standard on Assurance Engagements 3000 “Assurance Engagements Other Than Audits or Reviews of Historical Financial Information” and with reference to the “Circular on Reporting on General Charitable Fund-raising Activities Covered by Public Subscription Permits issued by the Social Welfare Department (Other than Flag Days)” issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”).

---

<sup>2</sup> Practising members may consider it appropriate to clarify to whom they are responsible here or elsewhere in the report in accordance with their risk management policies and with reference to Professional Risk Management Bulletin No. 2 “Auditors’ Duty of Care To Third Parties and The Audit Report.”





Circular on Reporting on General Charitable Fund-raising Activities  
Covered by Public Subscription Permits issued by the  
Social Welfare Department (Other than Flag Days)

The work undertaken in connection with this engagement is less in scope than an audit conducted in accordance with Hong Kong Standards on Auditing and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Furthermore, due to the nature of cash receipts and expenses relating to general charitable fund-raising activities, it was not practicable for us to determine whether the income and expenditure account and the books and records of the Charity include all transactions relating to the Event. It was impracticable for us to quantify the potential impact of this on the income and expenditure account. Accordingly, our report relates solely to the income and expenditure account prepared from transactions that have been recorded in the Charity's books and records.

Our engagement included carrying out limited procedures for obtaining sufficient appropriate evidence to be able to draw a conclusion, such as inquiries primarily of persons responsible for financial and accounting matters[, analytical procedures applied to financial data] and other [review] procedures we considered necessary [*further describe as necessary*].

### **Conclusion**

Based on the foregoing, we report that nothing has come to our attention that causes us to believe that the attached income and expenditure account does not reflect, in all material respects, the gross subscriptions raised and the expenses incurred by the Charity in respect of the Event that have been recorded in its books and records made available to us in accordance with the basis of preparation set out in note [ ].

### **Use of report**

This report is intended solely for the purpose of assisting the Charity to satisfy the conditions stated in the Public Subscription Permit issued by SWD in connection with the Event and is not intended to be, and should not be, used for any other purpose.

We agree that a copy of this report may be provided to the Director of Social Welfare [and may be published where the Charity is required to do so under the conditions stated in the relevant Public Subscription Permit] without further comment from us.

[*Name of firm*]

[\* Certified Public Accountants (Practising)/Certified Public Accountants]

[Address]

Hong Kong

[*Date*]

\* Delete as appropriate



Circular on Reporting on General Charitable Fund-raising Activities  
Covered by Public Subscription Permits issued by the  
Social Welfare Department (Other than Flag Days)

**Example paragraph for notes to the income and expenditure account**

**Basis of preparation**

1. These income and expenditure account have been prepared in accordance with [*explanation of the accounting basis for example accruals basis/cash basis of accounting*].
2. The significant accounting policies are set out below:  
[etc./]



Circular on Reporting on General Charitable Fund-raising Activities  
Covered by Public Subscription Permits issued by the  
Social Welfare Department (Other than Flag Days)

**APPENDIX 2**

**Additional Guidance to Practising members when Conducting a Limited Assurance Engagement under HKSAE 3000 for General Charitable Fund-raising Activities Covered by Public Subscription Permits issued by the Social Welfare Department (Other than Flag Days)**

**1. Matters for consideration**

**a. Objective**

As further explained in the main body of this Circular, the objective of carrying out a limited assurance engagement under HKSAE 3000 when reporting on general charitable fund-raising activities covered by SWD's Permits (other than flag days) in accordance with the guidance in this Circular is to enable a practising member to state whether, on the basis of procedures which do not provide all the evidence that would be required in an audit, anything has come to the practising member's attention that causes the practising member to believe that the income and expenditure account does not reflect, in all material respects, the gross subscriptions raised and the expenses incurred by the charity that have been recorded in the charity's books and records.

**b. General Principles**

- (i) The practising member should comply with the requirements of the Institute's Code of Ethics for Professional Accountants. A professional accountant is required to comply with the following fundamental principles:
  - a. Integrity;
  - b. Objectivity;
  - c. Professional competence and due care;
  - d. Confidentiality; and
  - e. Professional behaviour.
- (ii) When conducting an engagement following the guidance in this Circular, the practising member conducts a limited assurance engagement in accordance with HKSAE 3000. Practising members are to note that paragraph 3 of HKSAE 3000 indicates that although Hong Kong Standards on Review Engagements do not apply to limited assurance engagements covered by Hong Kong Standards on Assurance Engagements, they may nevertheless provide guidance to practising members. Practising members are therefore encouraged to refer to relevant HKSREs (for example HKSRE 2400 *Engagements to Review Financial Statements* or HKSRE 2410 *Review of Interim Financial Information Performed by the Independent Auditor of the Entity*) where appropriate.





Circular on Reporting on General Charitable Fund-raising Activities  
Covered by Public Subscription Permits issued by the  
Social Welfare Department (Other than Flag Days)

- (iii) The practising member should plan and perform the engagement with an attitude of professional skepticism recognizing that circumstances may exist which cause the income and expenditure account to be materially misstated (for example due to fraud or error).
- (iv) For the purpose of expressing a limited assurance conclusion in the assurance report, the practising member should obtain sufficient appropriate evidence to be able to draw a conclusion.

**c. *Engagement letter***

The practising member should agree the terms of the engagement with the charity. To avoid misunderstandings, the agreed terms should be recorded in an engagement letter or other suitable form of contract.

**d. *Written representations***

The practising member should obtain written representations (for example, by way of a representation letter) from the charity's trustees in respect of management representations that the practising member considers are of significance in forming his conclusion. For example, the practising member should consider obtaining written confirmation that adequate controls to ensure completeness of cash donations were implemented on the day (or period) of the general charitable fund-raising activity as it would generally be impracticable for the practising member to observe the operations of these controls given that collections frequently take place at various different locations and may involve a large number of teams of collectors.

**e. *Qualified conclusions, adverse conclusions and disclaimers of conclusion***

The example report set out in Appendix 1 to this Circular is unqualified. However circumstances may arise where the practising member believes that an unqualified conclusion is not appropriate. Accordingly, this Circular does not preclude the practising member from issuing a qualified, adverse, or modified conclusion nor from disclaiming a conclusion. When issues arise during the course of an engagement, the practising member should consider their impact on the report.

**f. *Other reporting responsibilities***

The practising member should consider other reporting responsibilities, including the appropriateness of communicating relevant matters of governance interest arising from the engagement with those charged with governance and to consider their impact on the engagement. Although the practising member is not required, when carrying out an engagement pursuant to this Circular, to design procedures for the specific purpose of identifying matters of governance interest, during the course of the engagement the practising member may note weaknesses/breakdown in



Circular on Reporting on General Charitable Fund-raising Activities  
Covered by Public Subscription Permits issued by the  
Social Welfare Department (Other than Flag Days)

internal controls which he considers to be material including, for example, fraud or material errors. These instances should generally be brought to the attention of the trustees and/or those charged with governance of the charity. The practising member should also consider their impact on the engagement. Where appropriate, the practising member may provide recommendations for improvement, where applicable.

**2. Control procedures on the completeness of donations receipts and expenses**

Notwithstanding that limitations may exist in respect of evidence as to the completeness of the donations received and related expenses incurred in respect of a general charitable fund-raising activity, the following sets out some common control procedures on the completeness of income and expenses which may be applicable to general charitable fund-raising activities. Certain particular difficulties for trustees in establishing control procedures can stem from the use of volunteers (often on a part-time basis) who are not formally accountable to them, unlike employees, and the use of the collecting boxes and tins. Nevertheless, it is important for charities raising income through collections undertaken by volunteers to ensure that collectors are adequately supervised and controlled and the donations collected are complete and recorded. The procedures below are not intended to be comprehensive; there may be other control procedures which are of general application (such as segregation of duties) which are not included in the examples given below. The nature and extent of the procedures will clearly depend on the size of the charity and the nature of the general charitable fund-raising activity.

a. Recruitment and use of volunteers/collectors

- i. Separate records of personal details (e.g. name and identity card number) should be kept for each collector.
- ii. The conditions set out in the Public Subscription Permit should be adhered to.
- iii. Collectors should be briefed on the policies and procedures for collections.
- iv. Collectors should be properly supervised.
- v. In addition, for those charities that use collectors from outside their own organizations, additional controls would need to be considered to ensure that
  - the recruitment is properly approved by management; and
  - the recruited individual is a fit and proper person to conduct such collection.

b. Collecting boxes and tins

- i. Name of the charity should be printed prominently on collecting boxes and tins.



Circular on Reporting on General Charitable Fund-raising Activities  
Covered by Public Subscription Permits issued by the  
Social Welfare Department (Other than Flag Days)

- ii. Sufficient publicity coverage should be arranged for the general charitable fund-raising activity so that the general public is aware of the activity and who the organizer is.
- iii. The charity should implement a numerical control over boxes and tins.
- iv. There should be satisfactory sealing of boxes and tins so that any opening prior to recording cash is apparent.
- v. Collectors (where each has his own box or tin) should work in teams of more than one person. Identity of collectors should be checked and recorded before assigning boxes and tins to them (e.g. by checking their identity cards).
- vi. Collectors should be required to sign to acknowledge both the initial receipt of the collecting box or tin and the return of the box or tin after the activity.
- vii. Boxes or tins should be opened in the presence of at least two persons approved by the management to be fit and proper. The counting and recording and receipts should be carried out by one staff of the charity and checked by a senior officer. The certificate of cash counts should be signed by the counter upon completion of counting and counter-signed by the other senior officer as evidence of checking. Where the opening of boxes and tins, and/or counting and recording of receipts are delegated to a third party, the trustees should ensure that the third party will have adequate controls in place to ensure that the functions will be carried out satisfactorily.

### **3. General Control Procedures**

It is important that the trustees of a charity establish appropriate internal controls in relation to preparation of the income and expenditure account for each general charitable fund-raising activity as required by the conditions in the Permit. Some examples of appropriate internal controls include the following:

- i. A separate income and expenditure account is maintained for each general charitable fund-raising activity;
- ii. All donations and expenses should be recorded in the books and records as soon as practicable;
- iii. All donation receipts and related expense payments should be supported by documentation (e.g. records of collection summary, original invoices, debit notes etc) and properly filed:
  - Records of cash and cheques received agree with bank pay-in slips and bank statements;
  - All expenses are appropriately authorised before payments are made; and
- iv. Regular bank reconciliations should be carried out.

The types of controls will vary from situation to situation and the foregoing is solely for illustrative purposes.

Suggested Chinese translation of Reporting on General Charitable Fund-raising  
Activities Covered by Public Subscription Permits issued  
by the Social Welfare Department (Other than Flag Days) (August 2008)

附錄一

獲發社會福利署公開籌款許可證的  
一般慈善籌款活動（賣旗日除外）收支結算表的  
無保留意見鑒證報告樣本

致[慈善機構名稱]（「慈善機構」）[受託人][董事][理事會][委員會成員]的獨立鑒證報告

按照我們雙方所協定的應聘條款，我們對隨附本報告書關於慈善機構於[[日期]][[日期]]至[[日期]][[日期]]舉行的一般慈善籌款活動[有關活動]的收支結算表進行鑒證工作。

**[受託人][董事][理事會][委員會成員]及我們各自的責任**

根據香港特別行政區政府社會福利署（「社會福利署」）發出的公開籌款許可證所列條件，[受託人][董事][理事會][委員會成員]須負責按照附註●所載的編製基準編製隨附的收支結算表，列出有關活動所籌集的總捐款及實際開支。這責任包括設計、實施及維護與編製及列報收支結算表的內部監控，使收支結算表反映有關活動所籌集的捐款及實際開支不存在任何重大錯誤陳述。

我們的責任是根據我們鑒證工作的結果對隨附的收支結算表作出結論，並向[受託人][董事][理事會][委員會成員]報告<sup>2</sup>。

**結論的基礎**

我們已根據香港會計師公會（「公會」）頒佈的鑒證業務準則第 3000 號「非審核或審閱過往財務資料之鑒證工作」及參考公會所頒佈「有關申報獲發社會福利署公開籌款許可證的一般慈善籌款活動（賣旗日除外）的通函」（“Circular on Reporting on General Charitable Fund-raising Activities Covered by Public Subscription Permits issued by the Social Welfare Department (Other than Flag Days)”）進行工作。

由於我們按照應聘條款進行工作的範圍較按照香港審計準則進行審核的範圍為小，所以不能保證我們會注意到在審核中可能會被發現的所有重大事項。因此，我們不會發表任何審核意見。

<sup>2</sup> 執業會員可酌情根據其風險管理政策及基於[專業風險管理公告第二期(Professional Risk Management Bulletin No.2)]之[「核數師對第三方及於審核報告的審慎查核責任」(Auditor's Duty of Care to Third Parties and the Audit Report)]於報告此部份或其他部份澄清其工作責任相對人。



此外，基於一般慈善籌款活動以現金收支，我們難以確定慈善機構的收支結算表及帳冊與帳目紀錄是否已包括所有有關活動的交易，亦難以量化其對收支結算表的潛在影響。因此，我們僅與按照慈善機構帳冊及帳目紀錄所載交易編製的收支結算表作出報告。

我們的工作包括採取有限程序獲取充份和適當的憑證以作出結論，例如主要向負責財務會計事項的人員詢問[，對財務數據實施分析程序]及其他我們認為必要的[審閱]程序[如必要則加以說明]。

## 結論

根據以上所述，我們並沒有注意到任何事項，使我們相信隨附的收支結算表在所有重大方面沒有反映我們所獲取按照附註●所載的編製基準而編製的帳冊及帳目紀錄所載有關活動籌集的總捐款及實際開支。

## 報告用途

本報告僅為協助慈善機構遵守社會福利署就有關活動所發出公開籌款許可證所列的條件而編撰，不擬亦不得用作其他用途。

我們同意慈善機構可向社會福利署署長提供本報告，[且慈善機構亦可根據有關公開籌款許可證所列條件刊載本報告]而毋須再徵詢我們意見。

[會計師事務所名稱]

[\*執業會計師／會計師]

[地址]

香港

[日期]

\*請刪去不適用者

## 收支結算表附註樣本

### 編製基準

1. 收支結算表乃按照[會計基準的說明，例如應計制／現金收付制]編製。
2. 重大會計政策如下：

[例如]