

Part III – Appendices

Appendix IV

Samples of Self-prepared Income Breakdown / Profit and Loss Account

For casual workers, persons occupied in short-term employment, hawkers, self-employed persons or proprietors, applicants may refer to the following examples and give full and clear details. If that member has been unemployed during the period 1.4.2011 - 31.3.2012, please state the period of and reason for unemployment in the statement.

Appendix IV

Example 1: Hawker

Name of family member:	LAM Ngan		
Hawker Licence Number:	123456		
Location of Hawking:	Wong Tai Sin Market		
Type of goods selling:	Fruits		
Between 1.4.2011 and 31.3.2012			
Average working days per month:	_____ days		
Method of calculating average monthly income:			
<u>Expenditure</u>	<u>Type</u>	<u>Quantity</u>	<u>Cost (\$)</u>
Monthly purchase of goods:			
	1. Orange	() boxes	()
	2. Apples	() boxes	()
	3. Peers	() boxes	()
	Total () boxes		
Other expenditures:			
	Rent	()	()
	Electricity charges	()	()
	Licence fees	()	()
	Total:		<u>(\$ A)</u>
<u>Income</u>			
Monthly Income	= (\$B)		
Monthly net profit	= \$B (income) - \$A (expenditures)		
	=		
Details of income for the whole year: Please refer to Example 4			
Signature:	_____	Date:	_____

Example 3: Taxi driver (applicable to lorry drivers & minibus drivers, etc.)

Name of family member:	LAM Tai-wing		
Licence Number:	1234		
Between 1.4.2011 and 31.3.2012			
<u>Income</u>			HK\$
Rental income			
Other incomes			
Total incomes =			
<u>Expenditures</u>			
Insurance premium			
Fuel charges			
Maintenance costs			
Licence fees			
Other expenditures			
Total expenditures =			
Net profit	= Total incomes – Total Expenditures		
	=		
Signature:	_____	Date:	_____

Example 2: Self-employed business

Name of family member:	LAM Tai-fat		
Company Name:			
Nature of business:	Garment manufacture		
Place of work:	6 Ng Fong Street, 3/F., San Po Kong, Kln.		
Capital:	HK\$		
Sole proprietorship or partnership: Sole proprietorship (if it is a partnership, please specify the share ratio)			
<u>Profit and Loss Account</u>			
(From 1.4.2011 to 31.3.2012)			
			HK\$
Gross sales			
<u>Expenditures</u>			
Water charges			
Electricity charges			
Gas charges			
Telephone charges			
Rent and rates			
Salary of family member (i.e. LAM Tai-fat) [#]			
Transportation expenses			
Travelling expenses			
Insurance premium			
Fees for the repair and maintenance of machinery			
Other expenditures (please specify)			
Total Expenditures =			
Net profit (net profit = gross sales – expenditures) [#]			
[#] These two items are the income of the family member			
Signature:	_____	Date:	_____

Example 4: Construction worker / Renovator / Casual worker

Name of family member:	LAM Tai-man		
Nature of work / Job post:	Construction worker		
Employer:	No fixed employer		
Place of work:	No fixed place of work		
Working period:	Apr 2011 to Mar 2012		
Average working days per month:			
Average daily income:	HK\$		
<u>Income Details</u>			
<u>Salary</u> (Including Payment in lieu of notice but excluding Severance Payment and MPF / Provident Fund contribution)			
<u>2010</u>			
April:	\$	May:	\$
July:	\$	August:	\$
October:	\$	November:	\$
December:	\$		
<u>2011</u>			
January:	\$	February:	\$
March:	\$		
<u>Other Income</u>			
Double pay / Bonus / Subsidy:			
Total income for the whole year (1.4.2011 – 31.3.2012): HK\$			
Payment method: By cash / By direct credit / By cheque			
Signature:	_____	Date:	_____

Part III – Appendices

Appendix V

Sample of Balance Sheet

The Balance Sheet of XX Company as at 31. 3. 2012

<u>Assets</u>			
		\$	\$
Cash in hand			1,000.00
Bank Balance			2,000.00
Accounts receivable	120,000.00		
Less: Provision for bad debts	<u>10,000.00</u>		
		110,000.00	
Inventory		122,000.00	
Advance payment		1,000.00	
Utilities		2,000.00	
Property	125,000.00		
Less: Accumulated depreciation	<u>35,000.00</u>		
		90,000.00	
Appliances	50,000.00		
Less: Accumulated depreciation	<u>10,000.00</u>		
		40,000.00	
Goodwill		20,000.00	
	Total assets		<u>388,000.00</u>
<u>Liabilities</u>			
Accounts payable		30,000.00	
Loans from others		5,000.00	
Overdraft		10,000.00	
Invoices payable		5,000.00	
Long-term mortgage loan		15,000.00	
Long-term loan		20,000.00	
	Total liabilities		85,000.00
<u>Net capital</u>			
Registered capital		200,000.00	
Net profit for the year ending 31.3.2012		103,000.00	
	Total Net Capital		303,000.00
	Total Liabilities and Net Capital		<u>388,000.00</u>