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主題	回應慈善組織諮詢文件	Subject	Response to Consultation Paper on Charities
建議	<p>2010年有研究報告(註1)顯示 – 84%的公眾並不滿意慈善機構的透明度</p> <p>認同慈善組織諮詢文件應致力提高慈善機構透明度，同時以</p> <p>(1) 不浪費公帑 (2) 不增加慈善機構的行政成本</p> <p>為前提，務求將捐款和資源更有效幫助有需要的人</p> <p>我們建議</p> <p>(1) 公開慈善機構交給稅務局的賬目，讓公眾查閱 (2) 參考美國稅局的 990表格(註2)，訂立劃一標準，方便公眾理解慈善機構的財務狀況 (3) 修定現有的法團條例，令歷史悠久的大型慈善機構向公眾交代財務狀況</p> <p>事實上，公眾於2005-2010年最熟悉的頭30間慈善機構，1年收到超過28億元的公眾捐款。而2009年財政年度獲免稅的捐款約80億，即是頭30間慈善機構已佔了35%捐款。當中13間沒有公開核數報告，而6成是受法團條例監管的機構。這表示老字號的慈善機構知名度高，獲得大量的公眾捐款，但透明度低，並未向公眾交代。所以，修定現有的法團條例是有必要的。</p> <p>以上3個建議能有效提高慈善機構的透明度，但不會大幅增加政府的開支。參考英國的慈善事務委員會，過去每年平均支出約4億港元(註3)。我們估計香港若成立同樣功能的委員會需要相約的營運支出。</p>	<p>A research (note 1) in 2010 which showed – 84% interviewees were not satisfied with the transparency of charities</p> <p>Government should focus on improving transparency. Premises:</p> <p>(1) minimize the (potential) waste of public money (2) minimize the (potential) administrative cost burden of charities</p> <p>So as to use resources efficiently and help the people in need</p> <p>We suggest</p> <p>(1) To make financial statements submitted by charities to Inland Revenue Department publicly accessible (2) To set a standardized form similar to Form 990 (note 2) of Inland Revenue Department in the U.S. so that the public can understand the figures (3) To amend ordinance of large charities with long history and require charities to make financial status available to the public</p> <p>Top 30 charities named by interviewees in 2005 and 2010 received more than HK\$280 million public donation in total in one year. The tax exempted donation for the financial year was about \$800 million. Therefore, top 30 charities took about 35% of public donation. 13 out of 30 charities did not have their audit reports available to the public, and 7 of them were regulated by special ordinances. In fact, charities with long history and reputation received significant amount of public donation, but they had low transparency. Amendments on current ordinances are necessary.</p> <p>The three suggestions above can improve the transparency of charities, and keep the relevant expense at a low level. Charity Act Commission in the U.K. spent about HK\$400 million annually(note 3) . We believe the annual expense would be about the same level if Hong Kong set up a commission with similar functions.</p>	

	<p>4 億元不是小數目。獲得明施慎選「營運效益極高」評級的33 間中小型慈善機構，它們全年獲得的總公眾捐款不過1.9億元(註4)。即是營運慈善事務委員會的費用，能支持那33間慈善機構兩年。</p> <p>我們認為不必設立慈善事務委員會監管慈善機構的服務。2010年的調查(註1)顯示</p> <p>– 73% 的公眾滿意慈善機構的服務</p> <p>最後，慈善機構的定義應該包括人權組織和政策倡議小組</p> <p>英國2008年的調查(註5)顯示</p> <p>– 74% 的受訪市民認為慈善機構應提出重要議題並引起公眾關注</p> <p>– 65% 的受訪市民認為慈善機構應倡議改變政策和法例</p> <p>現時獲得稅務豁免的慈善機構包括人權組織，我們相信未來這些組織都應繼續是慈善機構。</p> <p>公眾的眼睛是雪亮的。只要資訊充足兼流通，又有直接和互動的溝通渠道，公眾自能作出明智捐款的決定。</p>		<p>HK\$400million is not a small amount of money. 23 small charities with the highest rating on operating efficiency on iDonate received only HK\$190 million public donation(note 4) in total in 2009. HK\$400 million can support those 23 charities with high operating efficiency for 2 years.</p> <p>Government does NOT need to set up a charity commission to supervise the services of charities. Research in 2010 (note 1) showed that</p> <p>– 73% of the public were satisfied with the services of charities</p> <p>Definition of charity should include advocacy groups and human rights organization</p> <p>Survey in UK in 2008 (note 5) showed that</p> <p>– 74% of interviewees believe charities should bring important issue to public's attention</p> <p>– 65% of interviewees believe charities should campaign to change law and government policies</p> <p>Advocacy groups and human rights organization are charities with tax exemption. We believe they will keep the tax exempted charity status in the future.</p> <p>The public can give smartly and donate confidently as long as the information of charities are adequate and flows freely on an interactive communication platform.</p>
註	<p>1. <公眾對非政府社會福利服務機構意見調查 2010 研究報告> 政策21 http://www.hkcss.org.hk/cm/mls/document/ngo_report_20110318.pdf</p> <p>2. http://www.irs.gov/pub/irs-pdf/f990.pdf</p> <p>3. 年報http://www.charity-commission.gov.uk/About_us/About_the_Commission/annualreps.aspx</p> <p>4. 沒有計算非公眾捐款的其它收入，如基金會撥款、營運收入等。</p>	Note	<p>1. Research conducted by Policy 21 Institute http://www.hkcss.org.hk/cm/mls/document/ngo_report_20110318.pdf</p> <p>2. http://www.irs.gov/pub/irs-pdf/f990.pdf</p> <p>3. Annual Report http://www.charity-commission.gov.uk/About_us/About_the_Commission/annualreps.aspx</p> <p>4. Income other than public donation such as operating income and grants from foundations was excluded</p> <p>5. 'What do the public think about charities?' by Jonathan Baker. NfpSynergy. Sept 2008. http://www.nfpsynergy.net</p>

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