



回應 < 慈善組織諮詢文件 >

Response to
Consultation Paper of Charities

28.7.2011

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建議 1 Suggestions (1)

- 政府**不必**監管慈善機構的服務範疇，因為公眾滿意慈善機構的表現
- < 慈善組織諮詢文件 > 應著眼於提高慈善機構的**透明度**
 - 可**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
 - **公開**慈善機構交予稅務局的賬目，讓公眾查閱
- Government does **NOT** need to supervise the services of charities, because the public are satisfied with the performance of charities
- Charities consultation paper should focus on **transparency** improvement
 - To **amend** ordinance monitoring large charities with long history and require charities to make financial status available to the public
 - To make financial statements submitted by charities to Inland Revenue Department **publicly accessible**



建議 2 Suggestions (2)

慈善機構的定義

- 應該**包括**人權組織和政策倡議小組

Definition of charity

- Should **include** advocacy groups and human rights organizations

甚麼因素會影響你作出捐助慈善機構的決定？
What are the major factors for you to make donation decision?

- 2009 年受訪者指決定捐助慈善機構的兩大重要因素是 (1) 信譽好 (2) 透明度高
- In 2009, interviewees said (1) Reputation and (2) Transparency of charities were top TWO important factors while making donation decisions



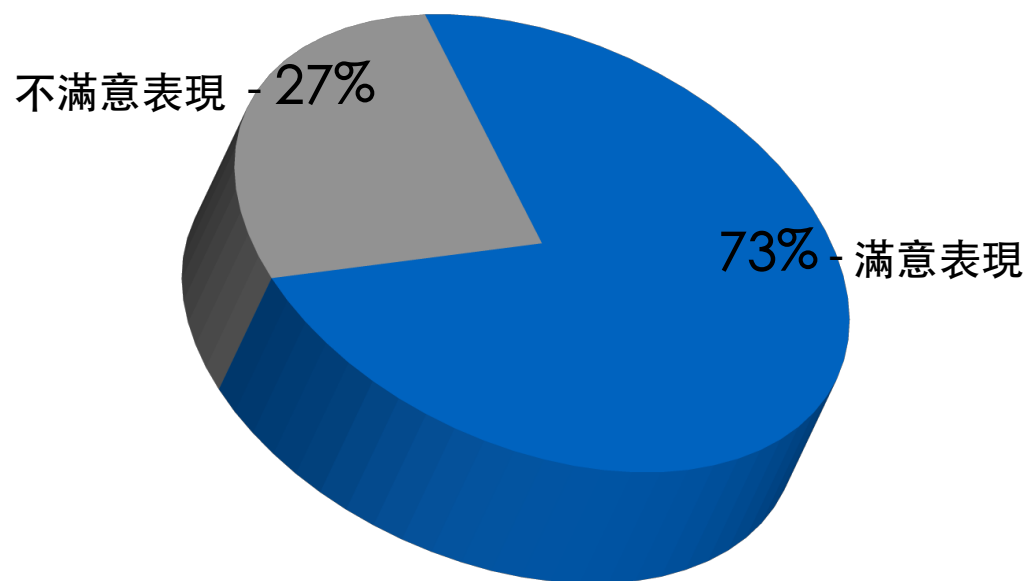
信譽
Reputation

透明度
Transparency



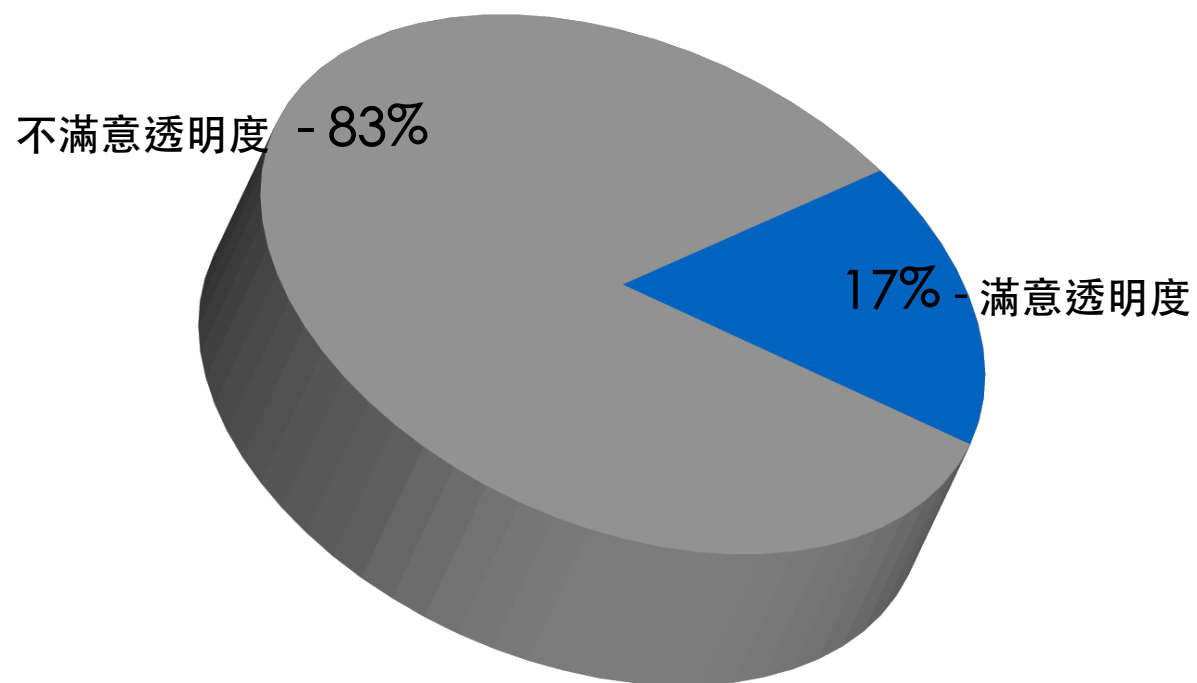
你是否滿意慈善機構的表現？
Are you satisfied with the service performance of charities?

- 2010年超過七成被訪者滿意慈善機構的整體表現
- In 2010, more than 70% of interviewees were satisfied with the performance of charities



你是否滿意慈善機構的透明度？ Are you satisfied with the transparency of charities?

- 2010 年超過八成被訪者認為慈善機構的透明度低
- In 2010, more than 80% of interviewees thought charities in Hong Kong had low transparency



你在過去 5 年，有否認識新的慈善機構？ Do you know any new charity in past 5 years?

- 2010 年受訪者列舉最多的前十名慈善機構，與 2005 年沒有分別
- 而第 21- 30 名慈善機構，與 2005 年亦大同小異，只有兩間機構新進榜
- In 2010, Top 10 charities named by the interviewees were the same as 2005
- Top 30 charities named in 2010 were basically the same as 2005, except two newly named charities

	2010	2005
1	東華三院	東華三院
2	保良局	保良局
3	香港公益金	香港公益金
4	香港明愛	香港明愛
5	香港紅十字會	香港紅十字會
6	香港世界宣明會	香港世界宣明會
7	救世軍	救世軍
8	樂施會	樂施會
9	仁濟	仁濟
10	香港小童群益會	香港小童群益會



- 30 間慈善機構中，11 間受獨立法例監管，**不需要**向公眾交代賬目
- 但其餘 19 間不受法團條例監管，卻有**超過 70% 公開賬目**
- 11 out of 30 top charities are regulated by specific ordinance, and **NOT** required to make financials available to the public
- **70%** of the rest of 19 charities with **NO** supervision of specific ordinance make **financial report available to the public**

你認為大機構的透明度更高更可靠嗎？
Do you think large charities have high transparency and reliable?

機構名稱	香港法律
東華三院 *	1051 章
保良局	1040 章
香港明愛	1092 章
香港紅十字會	1129 章
救世軍	1062 章
仁濟	1106 章
博愛醫院	1068 章
青年協會	1108 章
香港聖公會	1157 章
香港遊樂場協會	1061 章
循道衛理聯合教會	1133 章

* 註：機構主動於年報披露詳細的財務資料

* Note: Organizations disclose detail financial data in annual reports

你認為大型或小型慈善機構更樂意向公眾交代財務狀況？

Do you think large or small charities are more willing to make the financial status available to the public?

- 自願參與披露財務狀況計劃* 的 188 間慈善機構
 - 小型慈善機構佔接近 6 成
 - 中型以上的慈善機構只有約 4 成
- Voluntary financial disclosure platform* has 188 members
 - Almost 60% are small charities
 - Only 40% are medium to mega charities



* 惠施網 (<http://www.wisegiving.org.hk>) 屬自願性質，慈善機構會員每年需自動自覺繳交資料

* Wisegiving (<http://www.wisegiving.org.hk>) - members should submit the latest information voluntarily and annually

現況 Current Status

- 慈善機構的透明度是公眾最關注和期望有所改善之處
 - 受法團條例「保護」的大型慈善機構，「拿正牌」不必向公眾交代財務狀況。
 - 未受法團條例監管的慈善機構，反而較願意公開賬目
 - 小型慈善機構較中型和大型慈善機構更樂意提高透明度，向公眾交代
- Transparency of charities is the major concern of the public and the public expect to see improvement in the area
 - Charities 'protected' by ordinances have 'official reasons' of not providing financial status to the public
 - Charities under NO ordinance supervision are more willing to make financial status available to the public
 - Small charities tend to have higher transparency than medium and large charities



你認為慈善機構的角色是甚麼？
What do you think of the roles of charities?

英國的調查顯示

- 74% 的受訪者認為慈善機構應提出重要議題並引起公眾關注
- 65% 的受訪者認為慈善機構應倡議改變政策和法例

Survey in UK showed that

- 74% of interviewees believe charities should bring important issue to public's attention
- 65% of interviewees believe charities should campaign to change law and government policies

Bring important issue
To public's attention

Campaign to change law
& government policies

結論 Conclusion

< 慈善組織諮詢文件 > 應致力提高慈善機構透明度，同時以

(1) 不浪費公帑

(2) 不增加慈善機構的行政成本

為前提，務求盡量將捐款和資源更有效幫助有需要的人

因此，我們建議

- **不必**成立委員會監管慈善機構的服務範疇
- **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
- **公開**慈善機構交予稅務局的賬目讓公眾查閱

Consultation Paper on Charity should focus on improving transparency. Premises:

(1) minimize the (potential) administrative cost burden of charities

(2) minimize the (potential) waste of public money

So as to use resources effectively and help the people in need

Therefore, we suggest

- **NO** need to have a charity commission monitoring charitable services
- To **amend** ordinance monitoring large charities with long history and have them made financials available to the public
- To make financial statements of charities submitted to IRD **available to the public**