

2025-26 年度租金 / 差餉 / 地租津貼計劃申請表格
Application Form for
Rent / Rates / Government Rent Subsidy Scheme for 2025-26

For Internal Use Only			
Delivery	H	P	E
SU Code			
Type	F	Re	
RO			
VO			

在填寫租金 / 差餉 / 地租津貼計劃（下稱「津貼計劃」）的申請表格前，請參閱附件的「申請須知」。
Please read the Guidance Notes in **Annex** before completing this application form for Rent / Rates / Government Rent Subsidy Scheme (the "Scheme").

請在適當的空格填上「✓」號。
Please put a "✓" against the appropriate box(es).

所有項目必須填寫。
All items must be filled.

A) 申請機構資料
Particulars of Applicant Organisation

1. 機構 Organisation

名稱 Name	(中文) (English)	
地址 Address	(中文) (English)	

2. 機構主管 Head of Organisation

姓名 Name	(中文) (English)	
電郵 E-mail Address		


3. 機構聯絡人 Contact Person of Organisation

姓名 Name	(中文) (English)			
職位 Post	(中文) (English)			
電話號碼 Telephone No.		傳真號碼 Facsimile No.		
電郵地址 E-mail Address				

4. 稅務豁免 Tax Exemption

<p>機構是否根據《稅務條例》(第 112 章)第 88 條獲豁免繳稅的慈善機構或信託團體?</p> <p>Is your organisation a charitable institution or trust exempt from tax under section 88 of the Inland Revenue Ordinance (Cap. 112)?</p>	<input type="checkbox"/> 是 Yes	<input type="checkbox"/> 否 No
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5. 機構的宗旨 Objectives of the Organisation



B) 申請服務單位資料
Particulars of Applicant Service Unit

6. 服務單位 *Service Unit*

名稱 Name	(中文)	
	(English)	
地址 Address	(中文)	
	(English)	

7. 服務單位主管 *Unit-in-charge*

姓名 Name	(中文)	
	(English)	

8. 服務單位聯絡人 *Contact Person of Service Unit*

姓名 Name	(中文)			
	(English)			
職位 Post	(中文)			
	(English)			
電話號碼 Telephone No.		傳真號碼 Facsimile No.		
電郵地址 E-mail Address				

9. 服務簡介 *Brief of Services*

	福利服務 Welfare service	非福利服務 (如有) Non-welfare service (if any)
佔整體服務的百分比 Percentage of Total Service	%	%
服務對象 Target service users		
名額 / 會員人數 Capacity / No. of members		
受惠人數 No. of beneficiaries		
使用率 Utilisation rate	%	%

10. 服務內容 Service Contents

11. 服務單位的運作模式 Operation Mode of Service

包括運作時間 / 節數及收費 (如有) 等。

Including its operation hours / sessions, and fee charging rate, if any, etc.

福利服務 Welfare service
非福利服務 (如有) Non-welfare service (if any)

12. 與其他機構及 / 或政府部門的聯繫和合作

Liaison and Cooperation with Other Organisations and/or Government Departments

包括有關聯絡活動所涉及的組別 / 地區辦事處。(如適用)

Including relevant sections / district offices involved in liaison activities (if applicable).

c) 申請詳情
Particulars of Application

13. 服務單位樓面總面積 Total Floor Area of Service Unit

總面積 Total Floor Area	平方米 sq. m.
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14. 樓面面積的運用 Use of Floor Area

(a) 提供福利服務的樓面面積 Floor area for Welfare services	平方米 sq. m.
(b) 提供非福利服務的樓面面積 Floor area for Non-welfare services	平方米 sq. m.
(c) 申請本津貼計劃的福利服務樓面面積 ^{註1} Floor area for welfare services to be included under this application ^{Note 1}	平方米 sq. m.

15. 服務單位的租金 / 差餉 / 地租 Rent / Rates / Government Rent of Service Unit

即租金 / 差餉 / 地租的繳費通知書及 / 或單據上所列的金額。

As shown in the Debit Notes and/or Receipts of Rent / Rates / Government Rent.

	實際金額 Actual (\$)		預計金額 Estimated (\$)		總金額 Total (\$)
	4-6/2025	7-9/2025	10-12/2025	1-3/2026	4/2025 – 3/2026
租金 Rent					
差餉 ^{註2} Rates ^{Note 2}					
地租 Government Rent					
合計 Total					

¹ 若申請津貼的樓面面積(第 14(c)項)並非服務單位樓面總面積(第 13 項)，請於第 17 項解釋相關申請津貼額的計算方式。
If the floor area applied for subsidy (Item 14(c)) is different from the total floor area of the applicant service unit (Item 13), please specify the calculation formulae at Item 17.

² 政府在 2025-2026 年度《財政預算案》公布寬減 2025 年 4 月至 6 月首個季度的差餉。每個應繳差餉物業的寬減額以 500 元為上限。因此，請在上述第 15 項的 4-6/2025 差餉實際金額中填寫扣除有關寬減額後的實際金額。
As announced in the 2025-2026 Budget Speech, rates concession is given to offset the rates payable for the first quarter from April to June 2025, subject to a ceiling of \$500 for each rateable tenement. Therefore, please indicate the actual amount of rates after deducting the relevant concessions in Item 15 (Rates for April-June 2025) above.

16. 其他獲批租金 / 差餉 / 地租資助 *Other Rent / Rates / Government Rent Subsidy Approved*

服務單位曾否獲批政府（例如：社會福利署的其他資助項目包括「攜手扶弱基金」、「就業支援服務」、「為正在輪候資助學前康復服務的兒童提供學習訓練津貼計劃」）、其他機構或私人提供的其他資助，以發還或提供 2025 年 4 月至 2026 年 3 月的租金 / 差餉 / 地租的開支？ Has the service unit been approved for other subsidies from the Government (For example, other subsidised projects of the Social Welfare Department including the Partnership Fund for the Disadvantaged, Employment Support Services, Training Subsidy Programme for Children on the Waiting List of Subvented Pre-school Rehabilitation Services), other organisations or individuals for reimbursement or provision of expenses on rent / rates / government rent for the period from April 2025 to March 2026?		<input type="checkbox"/> 是 Yes	<input type="checkbox"/> 否 No
如有的話： If any:			
請列明資助計劃 / 項目的名稱 Please specify the name of the subsidy scheme(s) / project(s)			
獲批的資助金額（用以支付服務單位在 2025 年 4 月至 2026 年 3 月部分 / 全數的租金 / 差餉 / 地租的開支） The amount of subsidy approved for covering the service unit's partial/total expenses on rent / rates / government rent for 4/2025-3/2026		\$	

17. 申請租金 / 差餉 / 地租津貼額 *Amount of Rent / Rates / Government Rent Subsidy Applied for*

即以上述第 14(c)項的面積計算的租金 / 差餉 / 地租金額

Please use the floor area specified at Item 14(c) for calculating the amount of Rent / Rates / Government Rent Subsidy

	2025-26 年度申請金額 Amount applied for 2025-26 (\$) <i>(不足一元，亦以一元計算)</i> <i>(round up to the nearest dollar)</i>	如申請津貼的樓面面積並非樓面總面積或申請金額少於第 15 項所列的總金額，請列明原因（例如：扣除第 16 項所列的資助金額）。 Please specify the reason(s) if the floor area under application for the Scheme is different from the total floor area of the service unit or the amount applied for is different from the total amount listed at Item 15 (e.g. deduction of subsidy obtained as reported at Item 16).
租金 Rent		
差餉 ^{註3} Rates ^{Note 3}		
地租 Government Rent		
合計 Total		

³ 政府在 2025-2026 年度《財政預算案》公布寬減 2025 年 4 月至 6 月首個季度的差餉。每個應繳差餉物業的寬減額以 500 元為上限。因此，請從第 17 項的申請差餉津貼額扣除有關寬減額。
 As announced in the 2025-2026 Budget Speech, rates concession is given to offset the rates payable for the first quarter from April to June 2025, subject to a ceiling of \$500 for each rateable tenement. Therefore, please deduct the relevant concessionary amount from the rates subsidy applied for under Item 17 above.

18. 首次申請 *First-time Application*

服務單位是否首次申請本津貼計劃？ Is this the first time for the service unit to apply for the Scheme?				
<input type="checkbox"/> 是 Yes	服務單位開始提供服務的日期 Date of service commencement			
<input type="checkbox"/> 否 No	如於 2024-25 年度曾申請本津貼計劃，請就申請結果提供下列資料： If you had applied for the Scheme in the 2024-25, please provide the following information regarding the result of the application:			
	(i) 申請是否成功？ Was the application successful?	<input type="checkbox"/> 是 Yes	<input type="checkbox"/> 否 No	<input type="checkbox"/> 不適用 N.A.
	(ii) 如成功申請，所獲批津貼金額。 Amount of subsidy granted if the application was successful.	\$		
	(iii) 獲批津貼金額是否已顯示於所提交作評審的 2024-25 年度經審計的年度財務報表？ Was the subsidy granted shown in the audited annual financial statement for 2024-25 as submitted for assessment?	<input type="checkbox"/> 是 Yes	<input type="checkbox"/> 否 No	

19. 遵守法例 *Legal Compliance*

服務單位是否遵守提供福利服務的相關法例？ Does the service unit comply with relevant laws and regulations in providing welfare services?	<input type="checkbox"/> 是 Yes	<input type="checkbox"/> 否 No
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D) 需與本申請表一同提交的文件
Documents to be submitted with this Application Form

請把下列文件隨已填妥的申請表格一併提交，並在文件右上角加上相應標記（如「文件(a)」、「文件(b)」）。

Please submit the following documents together with the completed application form and mark "Document (a)", "Document (b)", etc. at the upper right-hand corner of the documents correspondingly.

申請機構資料

Particulars of Applicant Organisation

文件 Document	已夾附 Attached
(a) 證明申請機構為根據《稅務條例》（第 112 章）第 88 條獲豁免繳稅的慈善機構或信託團體的有關文件副本。 A copy of the relevant document verifying that your organisation is a charitable institution or trust exempt from tax under section 88 of the Inland Revenue Ordinance (Cap. 112).	<input type="checkbox"/>
(b) 證實申請機構是由合法組成的委員會管理的有關文件，例如機構會章、管理委員會名單、選舉 / 委任管理委員會的會議紀錄等。 Copies of documents to substantiate that your organisation is run by a properly constituted committee, e.g. organisation constitution, name list of management committee, minutes of meeting on election / appointment of management committee, etc.	<input type="checkbox"/>

申請詳情

Particulars of Application

文件 Document	已夾附 Attached
(c) 服務單位的樓宇平面圖，並必須在圖中清楚註明服務單位樓面總面積和申請本津貼計劃的福利服務樓面面積。 A floor plan of the premises with clear indication of the total floor area of the service unit and the floor area for the welfare service applied for under this application.	<input type="checkbox"/>
(d) 服務單位的租單收據及有關文件的副本（註：所顯示的地址必須與申請本計劃的服務單位地址相符）。 Copies of rental receipts and related documents (Remarks: The address shown must be identical to that of the applicant service unit).	<input type="checkbox"/>
(e) 服務單位的差餉及 / 或地租收據和有關文件的副本（註：所顯示的地址必須與申請本計劃的服務單位地址相符）。 Copies of receipts of rates and/or government rent as well as related documents (Remarks: The address shown must be identical to that of the applicant service unit).	<input type="checkbox"/>
(f) 服務單位於 2025-26 財政年度的小冊子及 / 或服務宣傳等資料文件的副本。 Copies of service pamphlet(s) and/or related service promotion materials of the financial year of 2025-26.	<input type="checkbox"/>

一般累積盈餘及指定基金核對表

Checklist for General Accumulated Surplus and Designated Funds

文件 Document	已夾附 Attached
<p>(g) 已填妥的「一般累積盈餘及指定基金核對表」(載於申請表附錄)連同相關證明文件(如適用),例如資助提供者/捐款人的批函、管理委員會/理事會的會議紀錄等,以證明每筆指定基金均具特定用途。</p> <p>The completed Checklist for General Accumulated Surplus and Designated Funds in the Appendix to the application form with relevant supporting documents, if applicable, e.g. approval letter from fund provider or donor, minutes of the Management Board or Committee, etc., to support that each designated fund has a designated purpose.</p>	<input type="checkbox"/>

年度財務報表

Annual Financial Statement

文件 Document	稍後遞交 To be submitted	已夾附 Attached
<p>(h) 2024-25 年度經審計的年度財務報表正本或經由機構主管簽署核證但未經審計的 2024-25 年度財務報表^{註4}。</p> <p>An original copy of the audited Annual Financial Statement (AFS) or the unaudited AFS certified by the head of organisation^{Note 4} for 2024-25.</p>	<input type="checkbox"/>	<input type="checkbox"/>
<p>請選擇下列(i)或(ii)的財務報表以進行財政評審的文件^{註5}。</p> <p>Please select either (i) or (ii) of the following AFS which will be adopted for conducting financial assessment^{Note 5}.</p>		選項 Option
<p>(i) <u>按服務單位編製</u> <i>Prepared as per service unit</i></p> <p>按照申請津貼的服務單位編製而成的經審計年度財務報表(必須包括全面收益表,並備有一般累積盈餘及流動資產淨額的財務狀況表)。</p> <p>the audited AFS prepared in respect of the applicant service unit (the Statement of Comprehensive Income and the Statement of Financial Position showing both the General Accumulated Surplus and the Net Current Assets should be included).</p>		<input type="checkbox"/>
<p>(ii) <u>按機構編製</u> <i>Prepared as per organisation</i></p> <p>按照整個機構編製而成的經審計年度財務報表(必須包括全面收益表,並備有一般累積盈餘及流動資產淨額的財務狀況表)。</p> <p>the audited AFS prepared in respect of the organisation as a whole (the Statement of Comprehensive Income and the Statement of Financial Position showing both the General Accumulated Surplus and the Net Current Assets should be included).</p>		<input type="checkbox"/>

⁴ 經由機構主管簽署核證但未經審計的年度財務報表,只適用於少於 5,000 元的申請津貼額。
The unaudited AFS certified by the head of organisation is accepted only when the amount of subsidy applied for is less than \$5,000.

⁵ 申請機構如在提交申請時未能備妥 2024-25 年度經審計/核證的年度財務報表,則須在 2025 年 12 月 31 日或之前送達本署。詳情請參閱附件的「申請須知」C 部。
The audited / certified AFS for 2024-25 should reach the SWD not later than 31 December 2025 if it is not yet available upon submission of the application. For details, please refer to Part C of the Guidance Notes in Annex.

E) 聲明
Declaration

茲聲明據本人所知，本人在此表格填報的資料均屬真確無誤。本人亦已詳細閱讀及明白載於附件的「申請須知」，並同意申請此津貼計劃的資料可按需要知道的原則提供予社會福利署的職員，及政府其他決策局、部門、有關機構，用以評審本人所屬機構申請此津貼計劃的資格及相關用途。

I declare that the information provided by me in this form is, to the best of my knowledge, both true and correct. I have also carefully read and understood the Guidance Notes in Annex. I consent to the release of the data pertaining to this application to the staff of Social Welfare Department on a need-to-know basis, and other government bureaux, departments, and related organisations for assessing my organisation's eligibility for the Scheme and related use.

茲聲明本機構不會從事或支持任何違反香港法例的行為和活動（包括從事或支持任何非法或不利於國家安全的行為和活動）。如有下列任何情況，社署可立即取消本機構的申請資格及拒絕發放津貼：(a)機構曾經參與或正在參與可能會構成或導致發生危害國家安全罪行或不利於國家安全的行為或活動；(b)機構繼續聘用其承包商、服務提供者或供應商將不利於國家安全；或(c)政府合理地相信上述任何一種情況將會發生。

I declare that my organisation does not engage in or support any acts or activities which are in violation of the laws of Hong Kong (including engaging in or supporting any acts or activities which are unlawful or contrary to the interests of national security). The SWD will immediately disqualify my organisation's eligibility for the Scheme and refuse to release the subsidy upon the occurrence of any of the following events: (a) the organisation has engaged or is engaging in acts or activities that are likely to constitute or cause the occurrence of offences endangering national security or which would otherwise be contrary to the interest of national security; (b) the continued engagement of contractors, service providers or suppliers by the organisation is contrary to the interest of national security; or (c) the Government reasonably believes that any of the events mentioned above is about to occur.

管治委員會主席簽署

Signature of
Board Chairperson

機構蓋章

Organisation
Stamp

管治委員會主席姓名

Name of
Board Chairperson

日期

Date

F) 其他須注意事項
Other Important Notes

申請機構須在 **2025 年 10 月 16 日或之前**把已填妥的申請表格正本和全部所需文件（包括**申請表附錄**）送達香港灣仔皇后大道東 248 號大新金融中心 38 樓社會福利署津貼科。請於信封註明「申請 2025-26 年度租金 / 差餉 / 地租津貼」。遲交或資料 / 證明文件不齊全的申請將不獲受理。

Applicant organisation must send **the original copy of the completed application form and all the required documents (including the Appendix to the application form)** to the Subventions Branch of the Social Welfare Department at 38/F, Dah Sing Financial Centre, 248 Queen's Road East, Wan Chai, Hong Kong **on or before 16 October 2025**. Please mark "Application for Rent / Rates / Government Rent Subsidy for 2025-26" on the envelope. **Late applications or applications with incomplete or inadequate information / supporting documents will not be considered.**

申請機構須同時把已填妥的申請表格及上述 D 部(c)和(f)的文件副本送交所屬地區的福利辦事處。如服務單位屬互助幼兒中心，請將上述申請表格及文件副本送往幼兒中心督導組。詳情請參閱附件的「申請須知」H 部。

Applicant organisation must also send **a copy of the completed application form and documents (c) and (f) mentioned in Part D above** to the relevant District Social Welfare Office. For Mutual Help Child Care Centres, please send the above-mentioned form and documents to the Child Care Centres Advisory Inspectorate. Please refer to **Part H** of the Guidance Notes in **Annex**.

社會福利署
2025 年 9 月

Social Welfare Department
September 2025

附錄) 一般累積盈餘及指定基金核對表

Appendix) Checklist for General Accumulated Surplus and Designated Funds

基金 / 儲備的名稱 Name of Fund / Reserve	於財政年度 終結時之結餘 Fund balance at the end of financial year (\$)	基金的用途 Purpose of Fund	已夾附證明文件 Supporting Document Attached
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A) 指定基金 ^{註1} Designated Funds ^{Note 1}			是 Yes	否 No
1.			<input type="checkbox"/>	<input type="checkbox"/>
2.			<input type="checkbox"/>	<input type="checkbox"/>
3.			<input type="checkbox"/>	<input type="checkbox"/>
4.			<input type="checkbox"/>	<input type="checkbox"/>
5.			<input type="checkbox"/>	<input type="checkbox"/>
6.			<input type="checkbox"/>	<input type="checkbox"/>
小計 Sub-total		(a)		

B) 一般基金 / 儲備 ^{註2} General Funds / Reserves ^{Note 2}	
1.	
2.	
3.	
4.	
小計 Sub-total	(b)

於財政年度終結時之基金及儲備總額 (必須與財務狀況表所顯示的金額相同)

Total balance of Funds / Reserve per Statement of Financial Position at the end of Financial Year

(a)+(b)

¹ 已填妥的申請表格必須連同證明每筆指定基金均具特定用途的相關文件一併提交，例如資助提供者 / 捐款人的批函、管理委員會 / 理事會的會議記錄等。如未能提交充足的證明文件，該筆基金於財政評審中或會被計入一般累積盈餘。

A completed application form must be accompanied by supporting documents to show that each designated fund has a designated purpose. Examples of such documents are approval letters from the fund provider/donor or minutes of the Management Board/ Committee. **The fund(s) may be included as part of General Accumulated Surplus (GAS) if no or insufficient documents are submitted for financial assessment.**

² 這些項目將會於財政評審中被計入一般累積盈餘。
These items will be included as part of GAS in conducting financial assessment.

2025-26 年度租金 / 差餉 / 地租津貼計劃申請須知
Guidance Notes on Application for
Rent / Rates / Government Rent Subsidy Scheme for 2025-26

A) 序言
Preamble

- (1) 政府透過「租金 / 差餉 / 地租津貼計劃」（下稱「津貼計劃」）向營辦非津助福利服務的慈善機構提供津貼，以不同方式回應社區的福利需要。
The Government provides subsidies to charitable organisations operating non-subsidised welfare services through the Rent / Rates / Government Rent Subsidy Scheme (the Scheme), with a view to meeting the welfare needs of the community by various means.
- (2) 就此津貼計劃而言，租金僅指租用公共房屋處所的優惠租金；而差餉及地租則指自置處所或租用私人樓宇或公共房屋單位所繳付的金額。
For the purposes of the Scheme, rent refers to concessionary rental payments for public housing premises only, while rates and government rent refer to payments for self-owned premises or rented premises in the public or private sector.
- (3) 為確保公帑得以善用，社會福利署（社署）會根據津貼計劃的既定審批準則評估個別申請。申請機構必須符合所有申請資格、財務及服務評估，方可獲批津貼。
To ensure the prudent use of public funds, the Scheme operates on a set of eligibility criteria against which assessments will be conducted by the Social Welfare Department (SWD) for individual applications. Successful applicant organisations must meet all of the eligibility criteria, financial and service assessments.
- (4) 通過評估並獲批的申請，其最終可獲得的津貼額，將視乎政府的經費而定，並可能受不同財政因素影響，例如實施「資源效率優化計劃」。
The amount of subsidy to be granted to successful applicant organisations will be subject to the availability of Government funds, and may be affected by various financial factors, such as implementation of the Productivity Enhancement Programme.
- (5) 請注意：申請租金 / 差餉 / 地租津貼的機構不得從事或支持任何違反香港法例的行為和活動（包括從事或支持任何非法或不利於國家安全的行為和活動）。如有下列任何情況，社署可取消機構的申請資格及拒絕發放津貼：(a)機構曾經參與或正在參與可能會構成或導致發生危害國家安全罪行或不利於國家安全的行為或活動；(b)機構繼續聘用其承包商、服務提供者或供應商將不利於國家安全；或(c)政府合理地相信上述任何一種情況將會發生。

Please note that applicant organisations under the Scheme must not engage in or support any acts or activities which are in violation of the laws of Hong Kong (including engaging in or supporting any acts or activities which are unlawful or contrary to the interests of national security). The SWD will disqualify the organisation's eligibility for the Scheme and refuse to release the subsidy upon the occurrence of any of the following events: (a) the organisation has engaged or is engaging in acts or activities that are likely to constitute or cause the occurrence of offences endangering national security or which would otherwise be contrary to the interest of national security; (b) the continued engagement of contractors, service providers or suppliers by the organisation is contrary to the interest of national security; or (c) the Government reasonably believes that any of the events mentioned above is about to occur.

**B) 一般申請資格
General Eligibility Criteria**

- (6) 申請機構必須是根據《稅務條例》(第 112 章)第 88 條獲豁免繳稅的慈善機構或慈善信託。

Applicant organisation must be a bona-fide charitable institution or trust exempt from tax under section 88 of the Inland Revenue Ordinance (Cap. 112).

- (7) 申請機構必須由合法組成的委員會管理。該委員會必須有誠信並具管理能力，而過往服務表現亦須令社署滿意。

Applicant organisation must be run by a properly constituted committee with integrity, management capability and track record to the satisfaction of the SWD.

- (8) 申請津貼計劃的服務單位不可向服務使用者收取已包括租金 / 差餉 / 地租的費用。例如以非牟利和自負盈虧方式運作的院舍服務，其收取的費用已包括租金或與租金有關的項目，有關服務便不符合資格。

The service unit relating to the application for the Scheme must not receive certain fees including the elements of rent / rates / government rent from the service users. For example, residential care services operated on a non-profit making mode / self-financing mode with fees including rent or rental related elements paid by service users will be considered ineligible.

**C) 財政評審
Financial Assessment**

- (9) 申請機構如已獲政府、其他機構或私人提供的其他資助，以支付其在此津貼計劃申請期內的租金 / 差餉 / 地租開支，則不會在此津貼計劃下獲得同類津貼。

If an applicant organisation has been provided with other subsidies from the Government, other organisations or individuals for settling the service unit's expenses on rent / rates / government rent during the applied period under the Scheme, the applicant organisation shall not be provided with the same subsidy under the Scheme.

- (10) 申請機構如已獲批其他資助，而該資助計劃有提供租金 / 差餉 / 地租，機構應向該資助計劃申請有關項目。

If an applicant organisation has been provided with other subsidies with the provision of rent / rates / government rent, the applicant organisation should apply for those items under the respective schemes.

- (11) 評估申請津貼計劃的服務單位是否符合財政評審準則，將會以申請機構所提交的經審計年度財務報表為基礎，詳情如下：

Assessment of the eligibility of an applicant organisation under the Scheme in respect of its service unit(s) will be based on the audited annual financial statement submitted by the organisation with details specified below:

經審計的年度財務報表

Audited Annual Financial Statement (AFS)

- (a) 申請機構必須提交按照申請津貼計劃的服務單位或其整個機構編制而成的經審計年度財務報表。年度財務報表須由香港執業會計師審計。

Applicant organisation must submit an audited AFS prepared in respect of **either** the applicant service unit **or** the organisation as a whole. The audited AFS submitted must be audited by a Certified Public Accountant in Hong Kong.

- (b) 經審計的年度財務報表必須包括全面收益表，並備有一般累積盈餘及流動資產淨額的財務狀況表，以及必須在 **2025 年 12 月 31 日或之前**送達社署。

The audited AFS submitted must include the Statement of Comprehensive Income and the Statement of Financial Position showing both General Accumulated Surplus and Net Current Assets, and the audited AFS must be submitted to the SWD **on or before 31 December 2025**.

- (c) 經審計的年度財務報表必須涵蓋 2024 年 4 月 1 日至 2025 年 3 月 31 日的財務狀況，如財務報表所涵蓋的會計日期與上述不同，則應提交最近期經審計的年度財務報表。

The audited AFS submitted shall cover the financial year preceding the application (i.e. 1 April 2024 – 31 March 2025) or the latest available audited AFS if it covers a different accounting period.

- (d) 如申請津貼額少於 5,000 元，申請機構可提交經由機構主管簽署核證但未經審計的年度財務報表。

Unaudited AFS certified by the head of the applicant organisation is accepted only if the subsidy applied for is less than \$5,000.

- (e) 如在申請表所列的服務單位 / 機構名稱與所提交的經審計 / 核證的年度財務報表不同，機構須列明原因及提交相關的證明文件。

If the names of the service unit and organisation shown in the audited / certified AFS submitted and the application form are different, the applicant organisation shall give reasons and provide supporting documents.

- (f) 經審計 / 核證的財務報表一經遞交，社署不會接納任何其後的更改。

Once the audited / certified AFS has been submitted, any subsequent revisions will not be considered.

- (12) 申請機構必須同時符合下列兩項準則，方可通過財政評審——

Applicant organisations will pass the financial assessment under the Scheme only when they meet both of the following two criteria -

- (a) 運作盈餘

Operating Surplus (OS)

在所提交的全面收益表內的顯示申請前該財政年度的運作盈餘（撥付款項前及扣除上一年獲批的津貼^{註1}後）不多於 333,900 元。

The Statement of Comprehensive Income submitted shows that the OS (before appropriation of funds and after deduction of the subsidy under the Scheme granted in previous year^{Note 1}) for the financial year preceding the application is not greater than \$333,900.

- (b) 一般累積盈餘 / 流動資產淨額

General Accumulated Surplus (GAS) / Net Current Assets (NCA)

所提交的財務狀況表^{註2}顯示一般累積盈餘（撇除所有撥作特別用途的指定基金^{註3}）或流動資產淨額的百分之十（兩者中以數目較少者為準）不多於將獲批津貼額。

The Statement of Financial Position^{Note 2} submitted shows that 10% of either the GAS (excluding all designated funds^{Note 3}) or the NCA, whichever is the less, is not greater than the subsidy under the Scheme to be granted.

¹ 可獲扣減的上一年獲批津貼，必須顯示於已提交的年度財務報表的全面收益表內。

The subsidy under the Scheme granted in previous year will be deducted only if the subsidy has been separately shown in the Statement of Comprehensive Income of the AFS submitted.

² 就所提交的年度財務報表內的財務狀況表而言，無論是申請津貼的服務單位的財務報表或是整個機構的財務報表，均必須備有一般累積盈餘及流動資產淨額。如有關資料不齊全，此財務狀況表將不可用作財政評審，有關申請亦不獲處理。

The Statement of Financial Position shown in the AFS submitted in respect of either the applicant service unit or the organisation as a whole must include both the GAS and the NCA. If the information on GAS and NCA is incomplete, financial assessment cannot be conducted and the application will not be processed.

³ 指定基金指為未來具特定用途的支出預留的款項。申請機構必須在財務狀況表內清楚說明所有指定基金，並詳述基金的用途。此外，申請機構必須提交已填妥的「一般累積盈餘及指定基金核對表」（載於申請表附錄）連同相關證明文件，例如資助提供者 / 捐款人的批函、管理委員會 / 理事會的會議紀錄等，以證明每筆指定基金均具特定用途。

Designated funds refer to money set aside for future spending with designated purpose. A clear account of all the designated funds with detailed description of their usage must be provided in the Statement of Financial Position submitted. In addition, applicant organisations are required to submit the completed Checklist for General Accumulated Surplus and Designated Funds in Appendix to the application form with relevant supporting documents, e.g. approval letter from fund provider or donor, minutes of the Management Board or Committee, etc., to support that each designated fund has a designated purpose.

D) 服務評估
Service Assessment

- (13) 有關申請津貼計劃的服務單位所提供的直接服務，必須屬於福利服務的範疇，如家庭及兒童福利、社會保障、安老服務、康復服務、醫務社會服務、違法者及防止罪案的服務、社區發展和青少年服務，並與申請機構於章程細則或會章或信託契約內訂明的成立目的相符。請注意，行政服務、勞工活動、健康計劃，以及其他政府部門資助的活動 / 計劃，均不屬此津貼計劃的範圍。

The direct services provided by the applicant service unit must be **within the welfare ambit**, such as family and child welfare, social security, services for elderly persons, rehabilitation services, medical social services, services for offenders and crime prevention, community development and youth services, and should be in line with the objects of the applicant organisation as stipulated in the **Article of Association or constitution or Trust Deed**. Please note that administrative service, labour activities, health programmes and activities or programmes subvented by other government departments are outside the ambit of the Scheme.

- (14) 服務單位所提供的福利服務，須能回應所服務社區的真正需要，而且應讓有需要的人士容易獲得其服務，即不限於會員專用。

The welfare services provided by the applicant service unit should meet the genuine needs of the community and should be easily accessible by needy persons, i.e. services not confined to a restricted membership.

- (15) 服務單位應具有提供福利服務的良好記錄。凡在申請時正在籌劃或剛推出只有一段短時間的服務，社署只會在有充分理由及特殊情況下，才予以特別考慮。

The applicant service unit should have a good track record in providing welfare services. Services under planning or services having been in operation for a short period at the time of application would only be considered on an exceptional basis with strong justifications.

- (16) 申請機構必須容許社署人員實地視察申請津貼計劃的服務單位及其舉辦的活動。Applicant organisation must allow staff of the SWD to inspect the premises of the applicant service unit and the activities delivered by the service unit.

E) 津貼金額
Support Level for the Subsidy

- (17) 在若干情況下，當局會相應減少或按比例計算津貼計劃的批核金額，包括——
Subsidy under the Scheme may be supported at a reduced rate or on a pro-rata basis in relation to the following areas -

- (a) 有關處所的樓面面積，例如：
Floor Area (with examples listed below):

- (i) 有關處所用作營辦非福利服務的部分，不屬此津貼計劃的認可申請範圍；或
where a portion of the premises for non-welfare service is not recognised for the purpose of the Scheme; or
 - (ii) 有關處所用作營辦津助福利服務的部分，不屬此津貼計劃的認可申請範圍。
where a portion of the premises for subvented welfare service is excluded from the application under the Scheme.
- (b) 有關處所的使用率，例如：
Utilisation Rate (examples listed below):
- (i) 有關福利服務的使用率不足以支持其獲得全數資助；或
where the utilisation rate of the welfare service is unable to substantiate a full support under the Scheme; or
 - (ii) 福利服務只在有關年度的其中一段時間內提供。
where the welfare service has been operated for a fractional period within the year concerned.
- (c) 有關服務計劃在福利服務方面所佔的比重，例如在社區健康服務計劃或勞工 / 工業行動計劃內的部分活動，福利服務所佔的合理比重。
Weighted Welfare Content of a designated project, e.g. where a portion of the activities of a community health project or a labour or industrial action project does contain a reasonable weighted welfare element.
- (d) 視乎政府的經費及不同財政因素，例如實施「資源效率優化計劃」。
Subject to the availability of Government funds and various financial factors, such as implementation of the Productivity Enhancement Programme.

F) 申請辦法 Application Procedures

一般申請表格

For General Application Form

- (18) 此津貼計劃的申請表格可於社署網頁下載，網址為
<https://www.swd.gov.hk/tc/ngo/r-info/>。
The application form for the Scheme may be downloaded from the SWD website at
<https://www.swd.gov.hk/en/ngo/r-info/>.
- (19) 已填妥的申請表格正本和所需文件（包括申請表附錄），須在 **2025 年 10 月 16 日或之前**送達社署津貼科（地址：香港灣仔皇后大道東 248 號大新金融中心 38 樓），請於信封註明「申請 2025-26 年度租金 / 差餉 / 地租津貼」。遲交或資料 / 證明文件不齊全的申請一概不獲受理。
The original copy of the completed application form and the required documents (including the Appendix to the application form) should reach the Subventions Branch of the SWD at

38/F, Dah Sing Financial Centre, 248 Queen's Road East, Wan Chai, Hong Kong, **on or before 16 October 2025**. Please mark "Application for Rent / Rates / Government Rent Subsidy for 2025-26" on the envelope. **Late applications or applications with incomplete or inadequate information/supporting documents will not be considered.**

- (20) 已填妥的申請表格**副本**，連同文件(c) (即有關樓宇的平面圖，圖上必須清楚註明服務單位總樓面面積及申請本津貼計劃的福利服務樓面面積) 和文件(f) (即 2025-26 年度的服務小冊子及 / 或有關的服務宣傳資料)，須在 **2025 年 10 月 16 日或之前**送達所屬地區福利辦事處。如服務單位屬互助幼兒中心，請將上述申請表格及文件副本送往幼兒中心督導組。(有關各辦事處的地址和電話號碼，請參閱本文件 H 部)。

A copy of the completed application form together with document (c) (i.e. a floor plan of the premises with clear indication of the total floor area of the applicant service unit and the floor area for welfare service applied for under the Scheme) and document (f) (i.e. copies of service pamphlet(s) and/or related service promotion materials of the financial year 2025-26) should reach the relevant District Social Welfare Office **on or before 16 October 2025**. For Mutual Help Child Care Centres, please send the above-mentioned form and documents to the Child Care Centres Advisory Inspectorate. (For enquiries, please refer to Part H below for details about the addresses and telephone numbers of the offices concerned.)

電子申請表格

- (21) 透過香港政府一站通電子表格系統以電子方式填寫申請表格及連同所需文件 (包括聲明書及申請表附錄)，於 **2025 年 10 月 16 日或之前**遞交。遲交或資料 / 證明文件不齊全的申請一概不獲受理。

The electronic application form must be completed and submitted together with the required documents (**including the Declaration and the Appendix to the application form**) through the GovHK Form System **on or before 16 October 2025**. **Late applications or applications with incomplete or inadequate information / supporting documents will not be considered.**

- (22) **2024-25 年度經審計 / 核證的年度財務報表的正本必須不遲於 2025 年 12 月 31 日，另行送達香港灣仔皇后大道東 248 號大新金融中心 38 樓社會福利署津貼科。**

The original copy of the audited / certified AFS for 2024-25 must separately reach the Subventions Branch of the SWD at 38/F, Dah Sing Financial Centre, 248 Queen's Road East, Wan Chai, Hong Kong not later than 31 December 2025.

G) 申請結果 Result of Applications

- (23) 申請機構將於 2026 年 4 月底前獲通知申請結果。通知信函只會以中文發出，如申請機構需要英文通知信，請聯絡社署津貼科。

Applicant organisations will be informed of the application results by the end of April 2026. Notification letter for application result will be issued in Chinese only. In case English notification letter is required, the concerned applicant organisation should contact the Subventions Branch of the SWD for arrangement.

**H) 查詢
Enquiries**

- (24) 下列各辦事處的辦公時間為星期一至五上午八時四十五分至下午六時（公眾假期除外）。
Please note that the opening hours of the offices listed below are 8:45 am – 6:00 pm from Mondays to Fridays (excluding public holidays).

(a) 社會福利署津貼科

Subventions Branch of the Social Welfare Department

地址 Address : 香港灣仔皇后大道東 248 號大新金融中心 38 樓
38/F, Dah Sing Financial Centre,
248 Queen's Road East, Wan Chai, Hong Kong

電話號碼 Tel. No. : 2832 4348

(b) 社會福利署各區福利辦事處

District Social Welfare Offices of the Social Welfare Department

中西南及離島區福利辦事處

Central, Western, Southern and Islands District Social Welfare Office

地址 Address : 香港中環統一碼頭道 38 號海港政府大樓 7 樓
7/F, Harbour Building, 38 Pier Road, Central, Hong Kong

電話號碼 Tel. No. : 2852 3133

東區及灣仔區福利辦事處

Eastern and Wan Chai District Social Welfare Office

地址 Address : 香港北角渣華道 333 號北角政府合署 12 樓 1210-11 室
Room 1210-11, 12/F, North Point Government Offices,
333 Java Road, North Point, Hong Kong

電話號碼 Tel. No. : 2562 4153 / 2562 4733

觀塘區福利辦事處

Kwun Tong District Social Welfare Office

地址 Address : 九龍觀塘鯉魚門道 12 號東九龍政府合署 7 字樓
7/F, Kowloon East Government Offices,
12 Lei Yue Mun Road, Kwun Tong, Kowloon

電話號碼 Tel. No. : 2775 2950

黃大仙及西貢區福利辦事處

Wong Tai Sin and Sai Kung District Social Welfare Office

地址 Address : 九龍黃大仙睦鄰街 8 號現崇山商場地下 9-13A 及 13B 號鋪
Shops 9-13A & 13B Lions Rise Mall,
8 Muk Lun Street, Wong Tai Sin, Kowloon

電話號碼 Tel. No. : 2306 9511

九龍城及油尖旺區福利辦事處

Kowloon City and Yau Tsim Mong District Social Welfare Office

地址 Address : 九龍旺角聯運街 30 號旺角政府合署 5 樓 503 室
Room 503, 5/F, Mongkok Government Offices,
30 Luen Wan Street, Mongkok, Kowloon

電話號碼 Tel. No. : 2399 2385

深水埗區福利辦事處

Sham Shui Po District Social Welfare Office

地址 Address : 九龍深水埗南昌邨南昌社區中心高座 3 樓
3/F, High Block, Nam Cheong Community Centre,
Nam Cheong Estate, Sham Shui Po, Kowloon

電話號碼 Tel. No. : 2729 6497

沙田區福利辦事處

Sha Tin District Social Welfare Office

地址 Address : 新界沙田上禾輦路 1 號沙田政府合署 7 樓 708-714 室
Room 708 - 714, 7/F, Sha Tin Government Offices,
1 Sheung Wo Che Road, Sha Tin, New Territories

電話號碼 Tel. No. : 2158 6655

大埔及北區福利辦事處

Tai Po and North District Social Welfare Office

地址 Address : 新界大埔墟鄉事會街 8 號大埔綜合大樓 4 樓
4/F, Tai Po Complex,
8 Heung Sze Wui Street, Tai Po Market, New Territories

電話號碼 Tel. No. : 3183 9360

元朗區福利辦事處

Yuen Long District Social Welfare Office

地址 Address : 新界元朗橋樂坊 2 號元朗政府合署暨大橋街市 6 樓
6/F, Yuen Long Government Offices & Tai Kiu Market,
2 Kiu Lok Square, Yuen Long, New Territories

電話號碼 Tel. No. : 2475 2663 / 2475 2125

荃灣及葵青區福利辦事處

Tsuen Wan and Kwai Tsing District Social Welfare Office

地址 Address : 新界荃灣大河道 60 號雅麗珊社區中心 3 樓
3/F, Princess Alexandra Community Centre,
60 Tai Ho Road, Tsuen Wan, New Territories

電話號碼 Tel. No. : 2493 5758

屯門區福利辦事處

Tuen Mun District Social Welfare Office

地址 Address : 新界屯門震寰路 16 號大興政府合署 2 樓 204 室
Room 204, 2/F, Tai Hing Government Offices,
16 Tsun Wen Road, Tuen Mun, New Territories

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Social Welfare Department

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