

審核申請資格的準則

Eligibility Criteria

下列《審核申請資格的準則》適用於全港及分區賣旗日的申請。

The eligibility criteria below are applicable to applications for territory-wide flag sale and regional flag sale.

- (1) 申請機構必須是非牟利機構並根據《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。個別人士的申請將不獲考慮。

The applicant organisation must be a bona-fide non-profit-making organisation exempt from tax under Section 88 of the Inland Revenue Ordinance, Cap. 112. Any application made by an individual will not be considered.

- (2) 申請機構須在根據《稅務條例》(第112章)第88條獲豁免繳稅後起計至賣旗日截止申請日期，於過去三年均有舉辦慈善活動，並須提交有關慈善活動的記錄予社會福利署(社署)作考慮其申請之用。申請機構需就此提供相關的經審計的周年財務報表以支持機構過去三年的慈善活動記錄。

The applicant organisation must have organised charitable activities in each of the past three years after it was registered for tax exemption under Section 88 of the Inland Revenue Ordinance, Cap. 112 by the closing date of flag day application, and provide such record to Social Welfare Department (SWD) for the purpose of consideration of its application. In this regard, the applicant organisation should produce corresponding Audited Annual Financial Statements to support its record of charitable activities in the past three years.

- (3) 符合資格的申請機構，其賣旗日計劃所提供的慈善服務應與促進香港市民福祉有關，例如：社會福利服務、醫療、教育、環境保護及社區服務等。如賣旗日計劃是為香港以外地區提供慈善服務，申請機構須提供充分理據，以供獎券基金諮詢委員會考慮。

The flag day proposals of eligible applicant organisations should be related to providing charitable services to promote the general well-being of the people of Hong Kong. For example, social welfare services, medical, educational, environmental protection and community services, etc. For flag day proposals aiming to raise funds for charitable activities outside Hong Kong, applicant organisations must provide strong justification for the consideration of the Lotteries Fund Advisory Committee (LFAC).

- (4) 在公眾地方舉行的賣旗活動不應被用作／被視為用作直接商業推廣目的。

The flag sale occasion in public places should not be used/ perceived to be used for direct commercial promotional purposes.

- (5) 密切相關的機構不可在同一次賣旗日分配活動中各自提出申請，以確保所有申請機構均有公平的機會。密切相關機構將包括但不限於子母機構、同一團體屬下機構或顯示有下列密切關係的情況的機構：如機構的董事會成員相同、共用行政人員、共用辦事處或非一般常規的相互資源／金錢轉移等的程度。不過，獲得社署資助撥款的個別機構的申請，一般會獲評定為符合此規定。申請機構須聲明在賣旗日分配活動，並沒有其他密切相關的機構提出申請。機構如違反這項規定，不單是次申請會被拒絕，日後的申請亦可能會受到影響。

Closely-related organisations are not allowed to apply for flag day separately in this exercise to ensure fair chances among all applicant organisations. Closely-related organisations normally include but are not limited to holding-subsidiary organisations, organisations of the same group or organisations which exhibit close relationship in such aspects as levels of duplication of Board members, shared administrative staff, shared accommodation or non-arm's length transfer of resources/ monies, etc. However, applications from non-governmental organisations with independent SWD subvention status would normally be considered eligible under this provision. Applicant organisations must make a self-declaration that they have no closely-related organisations applying in this exercise. Non-compliance may render the organisations' current applications being rejected and their eligibility for future application may also be affected.

- (6) 如申請機構是香港公益金的會員機構，必須在提交申請前獲香港公益金同意賣旗日申請，並隨其申請附上香港公益金的同意書。

An applicant organisation which is a member agency of The Community Chest of Hong Kong must obtain prior approval from The Community Chest of Hong Kong before submitting its application for flag day. A consent letter from The Community Chest of Hong Kong indicating that it has no objection to its application for flag day must be attached to its application.

- (7) 社署須滿意申請機構是合適舉辦賣旗活動的團體，包括但不限下列有關申請機構的考慮因素－
- (a) 誠信；
 - (b) 管理能力；
 - (c) 舉辦慈善活動往績；
 - (d) 財政狀況(有關資料可在經審計的周年財務報表中反映，例如申請機構的財務穩定性及是否有異常財務安排等)。而社署會適當地考慮其是否遵守香港財務報告準則、香港會計準則、《公司條例》或其他適用的條例、規例、或其他報告準則擬備經審計的周年財務報表(例如，申請機構是否有按香港會計準則或《公司條例》的要求，提交合併財務報告表等)；及
 - (e) 過去曾否違反公開籌款許可證(包括賣旗日或其他籌款活動)所列條件的記錄等。

SWD must be satisfied that the applicant organisation is suitable for organising the flag day fund-raising activities, taking into consideration a number of factors, including but not limited to the applicant organisation's –

- (a) integrity;
 - (b) management capability;
 - (c) track record of previous charitable activities;
 - (d) financial position (which may be reflected in the audited annual financial statement, such as its financial stability, irregular financial arrangements, etc.) In particular, its compliance with the Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards, Hong Kong Companies Ordinance and other applicable ordinances, regulations or reporting requirements etc., would be taken into account (for example, whether the applicant organisation has submitted consolidated financial statement, etc.); and
 - (e) any records of previous non-compliance with the conditions of a Public Subscription Permit (including flag days or other fund-raising activities), etc.
- (8) 申請機構須容許社署職員實地視察申請機構、其服務中心以及所舉辦的活動。
- The applicant organisation must allow the staff of the SWD to conduct on-site inspection of the organisation, its service unit(s) and activities.

- (9) 申請機構或其成員機構所提供的服務的性質、價值和標準，以及籌得款項所用以資助的慈善服務需合乎成本效益，並以受益人數及對社區改善程度作為衡量準則。一般而言，除非機構能提供非常充分理據支持，並在特殊的情況下獲社署特別批准，否則賣旗收入應用作申請機構直接提供服務用途，不應用作捐助其他組織。

The nature, value and standard of existing services provided by the applicant organisation or by its member agencies and the purpose of the proposed flag day should be in support of a cost-effective charitable activity measured in terms of the number of beneficiaries and the degree of improvement to the well-being of the community. In general, the flag day proceeds, unless the applicant organisation can provide very strong justification, and has obtained special approval from SWD under exceptional circumstances, should normally be used in direct services to be provided by the applicant organisations and should not be donated to other organisations.

- (10) 申請機構應確立其賣旗籌款的需要。社署在評估申請機構的籌款需要時，考慮因素會包括其來年以賣旗收入作經費的計劃的預計收支，以及申請機構所填寫的賣旗淨收入目標。申請賣旗日的機構，其預計淨收入目標金額不應少於當年訂明的淨收入目標金額。如機構提交之善款用途計劃預計其所籌得的賣旗日淨收入不會於該賣旗日年度的最後一日起計十年內用完，將被視為沒有籌款需要。

The applicant organisation should establish its need for charitable fund-raising through a flag sale. Inter alia, the applicant organisation's estimated income and expenditure of the project(s) to be funded by the flag sale for the forthcoming years and its proposed target net proceeds would be used to assess the organisation's need. The target net proceeds for applicant organisations should not be less than the benchmark net proceeds set up for the year. If the organisation's proposal on the usage of funds raised shows that the organisation does not plan to use up the flag day net proceeds within ten years from the last day of that flag day year, the organisation would not be considered as one with need for charitable fund-raising.

- (11) 申請機構應具備能夠妥善舉辦賣旗日的能力。社署在評估申請機構的舉辦賣旗日的的能力時，會考慮相關因素，包括但不限於其過去三年曾舉辦賣旗日的記錄。

一般而言，申請機構如在過去三年曾舉辦分區賣旗日，而在最後一次分區賣旗日中淨收入為該分區賣旗日所定的目標金額的兩倍，其全港賣旗日申請亦會被考慮。例如：二零二四至二五年度之分區賣旗日機構，如淨收入達該年度分區賣旗日所需最低賣旗淨收入的目標金額的兩倍，其二零二六至二七年度的全港賣旗日申請亦會被考慮。

The applicant organisation should have the ability to organise a flag day effectively. When assessing the ability of an applicant organisation to organise a flag day, SWD may consider relevant factors, including but not limited to its track records in organising flag days within the past three years.

In general, an applicant organisation that has conducted a regional flag day within three years is also eligible to apply for a territory-wide flag day if its net proceeds raised in its last flag day within those three years doubled that of the benchmark of regional flag days in that year. For example, if a regional flag day organisation in 2024-25 has its net proceeds doubling the benchmark required for regional flag days in that year, it will be considered for its territory-wide flag day application in 2026-27.

- (12) 如申請機構在過去的賣旗日管理不善，賣旗日申請可能被評定為不合資格。

Applications from organisations which have poorly organised their previous flag days may be considered ineligible for this flag day allocation exercise.

(13) 如有需要，社署會按獎券基金諮詢委員會的建議加入額外的準則及條件。

Where necessary, SWD may impose additional criteria and conditions, on the advice of the LFAC.

社會福利署

二零二五年四月

Social Welfare Department

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