

To: Payment Control Section, Finance Branch, Social Welfare Department
Room 2302 23/F Southorn Centre 130 Hennessy Road Wan Chai Hong Kong

**Application for Approval of Inclusive Monthly Fee for Private/Non-profit-making
Stand-alone Child Care Centres for 2025/26 School Year
(General Procedures)**

< IMPORTANT NOTE >

Please ensure the information provided in this application form (including its schedules) and any other supporting documents are correct, complete and clear. All relevant information and supporting documents should reach Social Welfare Department (SWD) on or before the deadline set in the invitation letter. Fresh information submitted after the deadline will NOT be accepted, unless the information is to clarify any enquiries raised by SWD in processing the application. SWD is not obliged to seek clarification from the applicant and may resort to information and supporting documents already submitted in processing the application.

I. General Information (Please read the Personal Information Collection Statement at Annex IV before completing this application)

1. Name of Child Care Centre (the Centre): _____
Registered Address: _____
2. Name of parent organisation: _____
3. The Centre *is / is not exempt under Section 88 of the 《Inland Revenue Ordinance》 from any tax by reason of being a charitable institution or trust of a public character. (If yes, please provide a copy of the tax exemption certificate.)
4. The premises with a *gross / net floor area of _____ *sq. ft. / sq. m. are *privately owned / rented / public housing / others (please specify) _____
5. Outside normal opening hours of the Centre, the premises *are not used for any other operation. / are used for operation of: _____
at an estimated income for the next school year of \$ _____. Of such income or profits, \$ _____ are shared by the Centre.
6. Contact person in connection with this application:
Name: _____ Post: _____ Tel. No.: _____
Email Address: _____

I/We confirm that our Centre proposes to increase the inclusive monthly fee in 2025/26 School Year and certify that this application form together with the attached schedules as shown below have been prepared in accordance with the guidelines at Annex III.

- | | |
|------------|---|
| Schedule 1 | Income and Expenditure Estimates |
| Schedule 2 | Schedule of Salaries and Provident Fund / Mandatory Provident Fund Contributions
(Excluding Directors) |
| Schedule 3 | Directors' Fees and Allowances |
| Schedule 4 | Schedule of Net Income from Sundry Sales/Services |
| Schedule 5 | Schedule of Provision for Depreciation |

I/We confirm that the employees, directors, sole proprietor / partners of our Centre and other relevant persons have been informed that their personal data will be provided to the Social Welfare Department for the purpose of this application.

Authorised Signature and
Official Stamp of Child Care Centre

Name: _____
Post: _____
Date: _____

* Please delete as appropriate.

II. Proposed fees and expected enrolment

1. Existing monthly fees in 2024/25 School Year and proposed monthly fees for 2025/26 School Year

<u>Service Type</u> (Please indicate the start and end time of the service hours for Full Day or / and Half Day Services) *		(a)	(b)	(c) = (a) + (b)	(d)	(e)	(f) = (d) + (e)
Capacity approved by SWD		2024/25 SY monthly fee	2024/25 SY monthly meal charge	2024/25 SY inclusive monthly fee	2025/26 SY proposed monthly fee	2025/26 SY proposed monthly meal charge	2025/26 SY inclusive monthly fee
		\$	\$	\$	\$	\$	\$
(i) Full Day Child Care Service							
Children aged 0-2							
Service hours (-)							
Children aged 2-3							
Service hours (-)							
(ii) Half Day Child Care Service							
Children aged 0-2							
Service hours (-)	AM						
Service hours (-)	PM						
Children aged 2-3							
Service hours (-)	AM						
Service hours (-)	PM						
Children aged 2-6 (Special Child Care Service)							
Service hours (-)	AM						
Service hours (-)	PM						
(iii) Others (Please specify)							

* Please specify if the child care centre does not operate five days per week.

2. Actual total enrolment for the period from April 2024 to March 2025 and estimated total enrolment for the period from April 2025 to August 2026 (Note 1)

<u>Service Type</u>		Actual total enrolment Apr 2024 – Aug 2024 (5 months)	Actual total enrolment Sep 2024 – Mar 2025 (7 months)	Estimated total enrolment Apr 2025 – Aug 2025 (5 months)	Estimated total enrolment Sep 2025 – Aug 2026 (12 months)
(i) Full Day Child Care Service					
Children aged 0-2					
Children aged 2-3					
(ii) Half Day Child Care Service					
Children aged 0-2	AM				
	PM				
Children aged 2-3	AM				
	PM				
Children aged 2-6	AM				
(Special Child Care Service)	PM				
(iii) Others (Please specify)					

3. Effective date of proposed fees for 2025/26 School Year (dd/mm/yyyy): _____

4. Number of monthly instalments for 2025/26 School Year: _____

Note

1. Please state the period covered if the accounting year did not end on 31.3.2025.

INCOME AND EXPENDITURE ESTIMATES

(Name of Child Care Centre)

ATTENTION: Please read the guidelines at Annex III before you complete this form.**I. INCLUSIVE MONTHLY FEE**

	Actual as per account 1.4.2024 - 31.3.2025 (Note 1)	Estimates 1.9.2025 - 31.8.2026 (Note 2)	Remarks (Please state computations and assumptions for estimates)
INCOME	\$	\$	As shown in Schedule 4
Fee Income			
Net Income from Sundry Sales/Services			
Other Income (Please specify)			

TOTAL INCOME (A)			
EXPENDITURE			As shown in Schedule 2 As shown in Schedule 2 As shown in Schedule 3
Personal Emoluments			
Staff Salaries			
Provident Fund/Mandatory Provident Fund			
Directors' Fees & Allowances			
Others (Please specify)			

Total Personal Emoluments (i)			
Other Charges			
<i>Administrative Expenses</i>			
Postage			
Telephone, Fax & Internet Service Charges			
Cleaning Charges			
Auditor's Fee			
Others (Please specify)			

Sub-total			
Utilities			
Electricity			
Gas & Fuel			
Water & Sewage			
Sub-total			

INCOME AND EXPENDITURE ESTIMATES

I. INCLUSIVE MONTHLY FEE (Cont'd)

	Actual as per account 1.4.2024 - 31.3.2025 (Note 1)	Estimates 1.9.2025 - 31.8.2026 (Note 2)	Remarks (Please state computations and assumptions for estimates)
Stores & Equipment	\$	\$	
Printing & Stationery			
Newspaper & Periodicals			
Maintenance & Repairs			
Others (Please specify)			

Sub-total			
Snack for children attending half-day session			
Food for Staff			
Programme Expenses for Children			
Teaching Materials & Toys			
Activities Expenses			
Others (Please specify)			

Sub-total			
Transport & Travelling			
Vehicle Running Expenses			
Travelling Expenses (by public transport)			
Others (Please specify)			

Sub-total			
Insurance			
Employees' Compensation			
Insurance for Children			
Public Liability Insurance			
Others (Please specify)			

Sub-total			

INCOME AND EXPENDITURE ESTIMATES

I. INCLUSIVE MONTHLY FEE (Cont'd)

		Actual as per account 1.4.2024 - 31.3.2025 (Note 1)	Estimates 1.9.2025 - 31.8.2026 (Note 2)	Remarks (Please state computations and assumptions for estimates)
		\$	\$	
Miscellaneous (Please specify)				
(a)	e.g. nappies, laundry			
(b)				
(c)				
(d)				
(e)				
Sub-total				
Total Other Charges (ii)				
Provision for Depreciation	(iii)			As shown in Schedule 5
Rent	(iv)			
Rates & Government Rent	(v)			
Building Management Fee	(vi)			
TOTAL EXPENDITURE (B) (i) + (ii) + (iii) + (iv) + (v) + (vi)				
OPERATING SURPLUS/(DEFICIT) (A) - (B)				

Please provide supporting documents such as photocopies of tenancy agreements, rates demand notes and supporting vouchers, etc.

INCOME AND EXPENDITURE ESTIMATES

II. MONTHLY MEAL CHARGE

(Applicable to centres with children attending full-day classes only)

	Actual as per account 1.4.2024 - 31.3.2025 (Note 1)	Estimates 1.9.2025 - 31.8.2026 (Note 2)	Remarks (Please state computations and assumptions for estimates)
	\$	\$	
INCOME			
For children aged 0-2			
For children aged 2-3			
Other Income (Please specify)			

TOTAL MEAL INCOME (C)			
EXPENDITURE			
Personal Emoluments			
(For the Cook only)			
Staff Salaries			
Provident Fund/Mandatory Provident Fund			
Others (Please specify) (Note 3)			

Total Personal Emoluments (i)			
Meal Expenses for Children (ii)			
TOTAL EXPENDITURE (D)			
(i) + (ii)			
OPERATIONG SURPLUS/(DEFICIT)			
(C) - (D)			

Notes

1. Please state the period covered if the accounting year does not end on 31 March. The period should be in full year.
2. Please state the period covered if the school year does not commence on 1 September. The period should be in full year.
3. Justification is required for additional staff for preparation of meals.

**SCHEDULE OF SALARIES AND PROVIDENT FUND/MANDATORY
PROVIDENT FUND CONTRIBUTIONS (EXCLUDING DIRECTORS)**

(Name of Child Care Centre)

Name	Post	Monthly Salary as at 1.4.2025	Actual Salaries Paid 1.4.2024 - 31.3.2025 (Note 1)	Actual Provident Fund /Mandatory Provident Fund Contribution 1.4.2024 - 31.3.2025 (Note 1)	Proposed Date of Next Annual Salary Increase and Percentage	Estimated Salaries 1.9.2025 - 31.8.2026 (Note 2)	Estimated Provident Fund /Mandatory Provident Fund Contribution 1.9.2025 - 31.8.2026 (Note 2)
		\$	\$	\$		\$	\$
Total as per Income & Expenditure Estimates (Schedule 1)							

Notes

1. Please state the period covered if the accounting year does not end on 31 March.
2. Please state the period covered if the school year does not commence on 1 September.

DIRECTORS' FEES AND ALLOWANCES

(Name of Child Care Centre)

Name	Monthly Fee & Allowance as at 1.4.2025	Proposed Date of Increase and Percentage	Actual Fees & Allowances 1.4.2024 - 31.3.2025 (Note 1)	Estimated Fees & Allowances 1.9.2025 - 31.8.2026 (Note 2)
	\$		\$	\$
Total as per Income & Expenditure Estimates (Schedule 1)				

**REMUNERATION RECEIVED BY THE
SOLE PROPRIETOR / DIRECTORS / PARTNERS FROM
OTHER CHILD CARE CENTRES (IF ANY)**

Name	Name of Child Care Centre	Post	Amount received in 1.4.2024 - 31.3.2025 (Note 1)
			\$

1. Name(s) of *Sole Proprietor/Directors/Partners: _____
2. Name(s) of other child care centres in which the Sole Proprietor or any of the Directors/Partners has financial interest: _____

Notes

1. Please state the period covered if the accounting year does not end on 31 March.
2. Please state the period covered if the school year does not commence on 1 September.

* Please delete as appropriate.

SCHEDULE OF NET INCOME FROM SUNDRY SALES/SERVICES
for the period of 1 April 2024 - 31 March 2025 (Note 1)

(Name of Child Care Centre)

	Children's Uniforms/ Aprons/Bags	Story & Picture Books and Stationery	Others (Note 4)	Remarks
	\$	\$	\$	
Income for Sales/Services (A) (Note 2)				
Cost of Sales/Services				
Opening Stock (Note 3)				
Add: Purchases				
Less: Closing Stock (Note 3)				
Cost of Sales/Service (B)				
Net Income from Sales/Services (A) - (B)				

Notes

1. Please state the period covered if the accounting year does not end on 31 March.
2. Please quote reference of SWD's approval in the 'Remarks' column.
3. Please state the basis of valuation, such as cost or net realisable value.
4. A description of the nature of the sales/services (including extended hours/occasional child care services) should be given.

SCHEDULE OF PROVISION FOR DEPRECIATION
for the year ended 31 March 2025 (Note 1)

(Name of Child Care Centre)

For Accounting Year 2024/25

	Furniture and Fittings	Plant and Equipment	Others (Please specify)	Remarks (Note 3)
	\$	\$	\$	
Cost				
At Cost b/f				
Add: Acquisition for 2024/25 (Note 2)				
Less: Disposal for 2024/25				
Balance c/f (A)				
Provision for Depreciation				
Accumulated Depreciation b/f (Note 3)				
Charge for 2024/25				
Balance c/f (B)				
Net Book Value (A) - (B)				

For Accounting Year 2025/26

	Furniture and Fittings	Plant and Equipment	Others (Please specify)	Remarks (Note 3)
	\$	\$	\$	
PLANNED Acquisition (Note 4)				
PLANNED Disposal				

Notes

1. Please state the period covered if the accounting year does not end on 31 March.
2. Please provide supporting documents for the acquisition of fixed assets in 2024/25.
3. Please state the depreciation policies for fixed assets in the 'Remarks' column. The depreciation policies should be the same as those specified in the audited accounts submitted.
4. Please provide quotations for additional capital expenditure to be incurred in 2025/26, if applicable.

**Application for Approval of Inclusive Monthly Fee for
Private/Non-profit-making Stand-alone Child Care Centres
(General Procedures)**

Checklist of Required Information/Documents

Before submitting your application, please make sure –

I. The following documents have been completed and the information provided is correct, complete and clear:

- ☐ “Application for Approval of Inclusive Monthly Fee for Private/Non-profit-making Stand-alone Child Care Centres for 2025/26 School Year (General Procedures)” (Annex I) with information of contact person, authorised signature and official stamp of centre;
- ☐ “Income and Expenditure Estimates” (Schedule 1) with computations and assumptions provided under the “Remarks” column;
- ☐ “Schedule of Salaries and Provident Fund/Mandatory Provident Fund Contributions” (Schedule 2);
- ☐ “Directors’ Fees and Allowances” (Schedule 3);
- ☐ “Schedule of Net Income from Sundry Sales/Services” (Schedule 4); and
- ☐ “Schedule of Provision for Depreciation” (Schedule 5) with depreciation policies for fixed assets stated under the ‘Remarks’ column.

II. The following supporting documents have been enclosed:

- ☐ A copy of the tax exemption certificate if the centre is exempt under Section 88 of the Inland Revenue Ordinance from any tax by reason of being a charitable institution or trust of a public character;
- ☐ A copy of the centre’s latest audited accounts showing the state of affairs and results of operations of the centre. If the audit of the accounts of the latest financial year has not yet been completed at the time of submission of this application, certified copies of accounts drawn up in respect of profits tax returns may be accepted; and
- ☐ Supporting documents for material expenditure items included in the Income and Expenditure Estimates at Schedule 1, including but not limited to –
 - ☐ directors’ fees and allowances;
 - ☐ rent, rates and government rent and building management fee; and
 - ☐ provision for depreciation.

**Guidelines on Preparing Income and Expenditure Estimates for
Private/Non-profit-making Stand-alone Child Care Centres**

Profit Margin

The profit margin for private stand-alone child care centres is capped at 15% of assessed cost while that for non-profit-making child care centres is capped at 5% of assessed cost.

Inclusive Monthly Fee [Part (I) of Schedule 1]

(1) Fee Income

Please show calculation in the 'Remarks' column of Income and Expenditure Estimates using the formula:-

$$\begin{aligned} \text{Actual fee income} &= \boxed{\text{Actual average enrolment per month}} \times \\ &\quad \boxed{\text{Approved monthly fee per child}} \times \\ &\quad \boxed{\text{Number of months}} \\ \\ \text{Estimated fee income} &= \boxed{\text{Estimated average enrolment per month}} \times \\ &\quad \boxed{\text{Proposed monthly fee per child}} \times \\ &\quad \boxed{\text{Number of months}} \end{aligned}$$

Where the centre operates **more than one type** of services, the fee income in Schedule 1 must be supported by **a breakdown** of calculations for each type of service using the above formula.

Collection of Inclusive Monthly Fee

For child care centres, partial or full collection of the inclusive monthly fee of the first month as deposit not earlier than 3 months before a new child is admitted is allowed when a place has been offered. The amount of deposit shall be deducted from the inclusive monthly fee of the first month after the child's admission to the centre. For example, if a child commences attendance on 1 September, the centre may collect the September fee on 1 June at the earliest.

(2) Income / Expenditure from Sundry Sales / Services

Any charging or acceptance of money or fee in addition to the inclusive monthly fee must be approved, in writing, by the Director of Social Welfare. Moreover, purchases by parents should be on a strictly voluntary basis. Centres must keep proper books of accounts which must reflect all sales and purchases of items sold as well as the income and expenditure relating to the provision of services.

Net income derived from the sale of items (e.g. uniforms, aprons, bags and books) and provision of services should be shown in the Income and Expenditure Estimates at Schedule 1 with supporting details as per Schedule 4. It should be noted that expenditure in respect of these sales and services should **not** be included in the Income and Expenditure Estimates.

Income and expenditure related to other operations, e.g. evening operations, extended hours / occasional child care services carried out at the centre premises should be kept in separate books and should **not** be included in the Income and Expenditure Estimates.

(3) Other Income

Please specify the nature as well as the basis of estimating the income.

(a) Charges on Centre Activities / Programmes for Children

Expenditure on centre activities / programmes for children should be charged against the inclusive monthly fee. **No separate charge** for centre activities / programmes should be made without the prior approval, in writing, of the Director of Social Welfare.

(b) Others

Income such as interest on bank deposits should be stated separately in the estimates at Schedule 1.

(4) Personal Emoluments

(a) Directors' fee, salaries or provident funds

Directors' fee, salaries or provident funds for operators of CCCs are not recognised, unless the operators concerned actively take part in the daily operation of the centres.

(b) Directors and staff serving more than one centre

For directors and staff serving more than one centre, their emoluments should be apportioned on a reasonable basis.

(c) Provision for staff welfare

Provision for staff welfare is not recognised.

(5) Other Operating Expenses

(a) Stores and Equipment

Significant items of capital expenditure in respect of stores and equipment should **not** be included under this heading but a charge should be made under the provision of depreciation. Purchases of items for resale to children should be excluded from this expenditure heading and these should be shown in a supporting statement as per Schedule 4.

(b) Food for Children

No separate monthly meal charges are allowed for child care centres providing meal for children attending **half day session**. All expenses of food for children attending half day session should be charged against the inclusive monthly fee.

(c) Programme Expenses for Children

These normally include items such as teaching materials, art materials, consumable toys and materials for games, as well as incidental expenses for birthday parties and festivals.

(d) Insurance

Only employees' compensation and public liability, vehicle third party insurance and insurance cover for children under the care of the centre are recognised.

(e) Miscellaneous Expenses

A list of items included under this heading should be provided.

(f) Provision for Depreciation

Details of the computation of depreciation and the respective depreciation policies for the fixed assets should be given in a supporting statement as per Schedule 5. Supporting documents for the acquisition of fixed assets in 2024/25 and if applicable, quotations for additional capital expenditure to be incurred in 2025/26 should also be provided.

(g) Rent, Rates & Government Rent and Building Management Fee

Supporting documents for rent, rates, government rent and building management fee, e.g. photocopies of tenancy agreements, rates demand notes and supporting vouchers, etc. should be provided. Please note that if part of the rented premises is used for operations other than the child care centre service, the related costs should be shown separately and supported by relevant details.

Monthly Meal Charges [Part (II) of Schedule 1]

(Applicable to centres providing meals for children attending full day classes only)

(1) Income from Monthly Meal Charge

Separate monthly meal charge is applicable for child care centres providing meals for children attending **full day classes**. Please show calculation in the 'Remarks' column of Income and Expenditure Estimates using the formula:-

$$\begin{aligned} \text{Actual income from meal charge} &= \boxed{\text{Actual average number of children attending full day classes}} \times \\ &\quad \boxed{\text{Approved monthly meal fee per child}} \times \\ &\quad \boxed{\text{Number of months}} \\ \text{Estimated income from meal charge} &= \boxed{\text{Estimated average number of children attending full day classes per month}} \times \\ &\quad \boxed{\text{Proposed monthly meal fee per child}} \times \\ &\quad \boxed{\text{Number of months}} \end{aligned}$$

(2) Personal Emoluments of Staff for Preparation of Meals

These include salaries and provident fund / mandatory provident fund of the cook for preparation of meals for children attending full day classes. Justification should be given in the 'Remarks' column if additional staff are required for preparation of meals.

(3) Meal Expenses for Children

Only meal expenses for children should be included in the assessment of monthly meal charge.

Social Welfare Department

Personal Information Collection Statement

Please read this notice before you provide any personal data¹ to the Social Welfare Department

Purposes of Collection

1. The personal data supplied by you / your organisation will be used by the Social Welfare Department (SWD) to process your application for fees approval, including but not limited to monitoring and reviewing of the processing of the abovementioned application, handling complaints related to the processing of the abovementioned application, conducting research and surveys, preparing statistics and discharging statutory duties. The provision of personal data to SWD is voluntary. However, if you / your organisation fail to provide the personal data requested of you / your organisation, we may not be able to process your / your organisation's application.

Classes of Transferees

2. The personal data you / your organisation provide will be made available to persons working in SWD on a need-to-know basis. Apart from this, they may be disclosed to the parties or in the circumstances listed below for the purposes mentioned in paragraph 1 above

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- (a) Other parties such as government bureaux / departments, non-government organisation and public utility companies **if** they are involved in:
 - (i) processing and / or assessing the application for fees approval from you / your organisation; or
 - (ii) monitoring and reviewing of the processing of application for fees approval;

¹ Under the Personal Data (Privacy) Ordinance, Cap. 486, personal data means any data –

- (a) relating directly or indirectly to a living individual;
- (b) from which it is practicable for the identity of the individual to be directly or indirectly ascertained; and
- (c) in a form in which access to or processing of the data is practicable.

- (b) Complaint handling authorities such as the Office of the Ombudsman, the Office of the Privacy Commissioner for Personal Data, the Social Workers Registration Board, the Legislative Council, etc. if they are handling complaints about the processing of the application for fees approval from you / your organisation;
- (c) Where such disclosure is authorised or required by law; or
- (d) Where you have given your prescribed consent to such disclosure.

Access to Personal Data

3. You have the right to request access to and correction of your personal data held by SWD in accordance with the Personal Data (Privacy) Ordinance, Cap 486. A fee is charged for supplying copies of personal data. Requests for access to and correction of personal data collected by SWD should be addressed to –

Post title : Executive Officer (Home Payment & Administrative Support)

Address : Room 2302, 23/F Southorn Centre, 130 Hennessy Road, Wanchai, Hong Kong

(Effective from 19 June 2017)