

A Report on the Transparency, Financial Efficiency, and Social
Media Management for Hong Kong Charities

iDonate Foundation Limited



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Abstract

This report investigates into the transparency and financial efficiency of Hong Kong Charities by analysing their social media exposure & engagement, and financial information online.

Accountability and transparency are often correlated, and charities are responsible for informing the public on how they use the donations.

By using the Facebook keyword search, 115 local charities were identified and then crossed-checked with the charity registry to confirm their status. The researcher then collected financial information either through their online sources or requested through the Company Registry, if available. Also, a snapshot of their social media activities was collected using the *Likealyzer* application. The data collected were then vetted using a 100-point system, consisting of 10 questions of 10 points each.

According to the criteria of this study, the 115 charities scored an average of 32.7 points, with 81.5 being the highest and a number of charities scoring 0. Though recommended (but not legally required) by the government, only 26% of charities disclosed full audited financial statements online, while 50% of them disclosed no financial information at all. As for other common problems, apart from non-disclosure, are grouping expenses together instead of breaking them down and providing the financial reports for the parent organisation while overlooking information from the local branch.

The Top 10 charities, who all scored over 60 points, came in various sizes and support a range of different causes. The most striking similarity between them is that they are all efficient fundraisers, being able to raise 5 to 10 times the donation amount from the costs, and it seems that those who do well are happy to tell the public about it. However, their social media engagement with the public is rather weak.

From the findings of this study, iDonate would like to encourage more charities to make their latest status and financial information accessible, as transparency instill faith and it will help the general public to make informed decisions when making donations.

Foreword

According to the CAF World Giving Index 2018 published by CAF Bank in the UK, the bank for charities and not-for-profit organisations, Hong Kong ranked 30th in overall giving among the world. If we take a closer look at the subcategories like money donated and volunteering hours, Hong Kong produced contrasting standings of 18th and 76th respectively. This significant difference in rankings is understandable as Hong Kong people have the longest working week (50.1 work hours per week) amongst 71 cities worldwide, according to a survey conducted by UBS in 2017. While there is very limited time for voluntary work, Hong Kong people are generous in money donation. In the financial year of 2017/2018, the amount of tax exempt donation was HKD \$12.88 billion.

(<https://www.ird.gov.hk/dar/2018-19/table/en/miscellaneous.pdf>)

To encourage that, donors, volunteers and supporters who are involved in charitable work would benefit from regular updates and being connected with their chosen charities. According to the *2018 Global Trends in Giving Report* (GTG Report), social media is now the number one online method to engage supporters and inspire giving.

Many people enjoy giving. However, people are also rational beings, so we want to make smart decisions and make our donations count.

This is where this report comes in. Readers should bear in mind that **this report maintains a neutral stance**, and does not advise on which *charitable cause* is more noble or worthy of the public's money. This report does, however, ask a number of questions about each charity:

- How transparent are the charities?
- Do charities encourage public scrutiny? What level of details are they willing to disclose to the public?
- Is that information made available to members of the public? How accessible is that information?
- Are the charities willing to interact and communicate with the public in good time through social media?
- How efficient does a charity spend its money, i.e. how much is used in programmes to serve the community?
- Are charities efficient in fundraising?

As such, this report makes comparisons regarding charities who offer the highest transparency, best value-for-money (dollar-for-dollar efficiency) and are easy to interact with, so that donors can **make informed decisions when giving**.

Through publishing this report, iDonate hope that more charities will make their detailed financial information available to the public, as many charities already do, either by posting their audited financial statements online or by submitting them directly to theidonate.com, who has a standing transparency rating.

Introduction

In recent years, there were incidents where multinational as well as local charities were in the spotlight for misuse of funds or malpractice. While donors continue to give their money willingly and in good faith, people also demand for higher transparency – charities spending on where they are supposed to.

Traditionally, stakeholders get that information either via the charities' own publicity and annual reports. Although end-of-year reports are still necessary, people nowadays expect a much quicker feedback cycle. It is important for charities to keep a healthy relationship with their donors, as knowing the money is well-spent mean that people are more willing to give again. From a fundraising point-of-view, reaching people is time-consuming and expensive. It makes sense to keep patrons closely updated, and social media is a more efficient way compared with traditional methods like mail and street collections.

Defining Charities

Whilst not all not-for-profit organisations are charities, the Inland Revenue Department (IRD) defines charities as established for public benefit, and generally fulfilling at least one of the following purposes:

Charitable purposes are classified into four heads

- (a) relief of poverty;
- (b) advancement of education
- (c) advancement of religion; and

- (d) other purposes of a charitable nature beneficial to the community not falling under any of the preceding heads

Source: https://www.ird.gov.hk/eng/tax/ach_tgc.htm

Clauses that the governing instrument of a charity should generally include:–

- (a) clauses stating precisely and clearly the objects for which it is established;
- (b) clause limiting the application of its funds towards the attainment of its stated objects;
- (c) clause prohibiting distribution of its incomes and properties amongst its members;
- (g) clause requiring the keeping of sufficient records of income and expenditure (including donation receipts), proper accounting books and compilation of annual financial statements

Official standards and monitoring system

Registered charities in Hong Kong are exempt from tax under section 88 of the Inland Revenue Ordinance (Cap 112). However, there is no charity law in Hong Kong, and charities are subjected to minimal reporting requirements and supplemented by good practice guides that are not legally binding. Only randomly selected charities are required to submit annual financial report to IRD. For charities registered as a society, they are not required to perform annual audit. Even though charities raised funds from the public, there is no requirement to disclose the financials to the public except the flag day fundraising events, and subsidies from the Social Welfare Department (SWD).

Having said that, the "*Best Practice Checklist – Management of Charities and Fund-raising Activities*", published by the Independent Commission Against Corruption (ICAC), advises charities to adhere to the following practices (extract):

Public Disclosure (P.4)

- Establish a policy for disclosure of fundraising information through the organization's website or annual report.
- Publicize the audited account of each fund-raising activity as approved by the Governing Board.

Control of Fund-Raising Expenditures (P.5)

- Propose in the budget a ceiling on the administrative expenditure which should not constitute a substantial proportion of the funds raised (e.g. a percentage of the funds raised) to ensure the funds are used for the stated charitable objectives.
- Subject all un-budgeted expenses to close scrutiny and designate the authority for approval of payment.

Submission of Financial Statements and Audited Account (P.12)

- the total amount of donations raised;
- the total amount of administrative expenditure of the fund-raising activity, with a breakdown of the types of expenditure

(Source: https://www.icac.org.hk/filemanager/en/content_218/fund_raising.pdf)

In summary, the ICAC recommends clear and detailed documentation of the finances, showing how funds are used with due diligence. Such information should then be made public for all to inspect.

The *Good Practice Guide on Charitable Fund-raising* (2017), published by the Government, states that:

C5. The financial statements of individual projects should be made available to the public as far as practicable. Particularly for those high value and well-defined projects, charitable organisations are encouraged to prepare separate externally audited (or reviewed) financial statements... within 90 days of the completion of the project/event or annually.

Currently, the mandatory requirements cover so little of the overall picture, that if charities stick to the bare minimum, it is very difficult for the public to assess how well a charity is doing, and we are left at the mercy of individual charities to voluntarily make their financial statements accessible. Without an organized and systematic way to gather information on charities and make comparisons, the public usually opt to donate to the charities with long histories and sound reputation, instead of charities with high transparency and efficiency. As it stands, the local charity sector leans towards a winner-takes-all approach, where almost 80% of donations went to the top 5% of charities, making it very hard for small and efficient charities to grow and make a name for themselves.

Transparency

Hong Kong people are generous in making money donation and the total amount of tax-exempt donation has been increasing in the past ten years. With more donations going to the charity sector, it is natural for Hong Kong people to demand charities to be more accountable. We have already discussed the importance of making financial information accessible, but charities should also move towards establishing a two-way communication channel with donors. Only when there is adequate information, can the public can perform assessment and put faith in charities in handling donations and resources for the people in need.

1) Financial Transparency

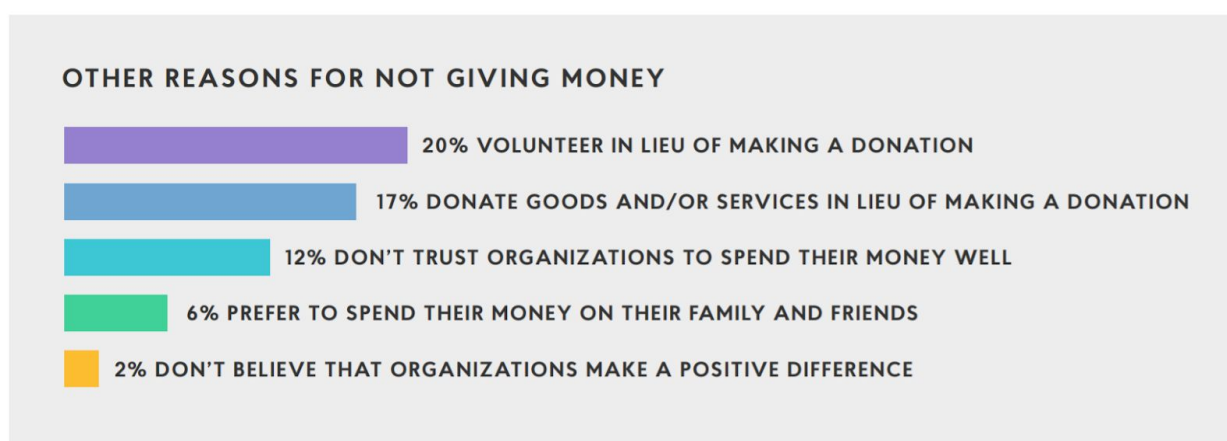
Financial **transparency** is closely linked to accountability — this is especially true after the financial crisis in 2008 (Herder, A. et al., 2015). The public has since demanded much tighter financial scrutiny on private and public sector, so that those entrusted with our money are making ethical and sensible decisions.

Since charities enjoy certain privileges in its operation, the public also has the right to know where and how their donations are spent. There are many different charities in Hong Kong, contributing to the community through a wide range of avenues, from combating poverty, promoting social justice, protecting the environment and animal welfare, just to name a few.

While each charity's goals and causes are equally worthy, how money is spent is a reflection of their priorities. Of the 7000 or so people interviewed in the GTG Report, 14.7% claim to be non-donors. While many volunteers, offer their goods and services in kind and help family

members instead, 12% of the 1000 or so non-donors list “*don’t trust organisations to spend their money well*” and 2% of them put down “don’t believe that organizations make a positive difference” as reasons for not giving (Fig. 1). It is clear that charities ought to be able to proof that they are run efficiently and effectively in order to convince the public to give.

Fig. 1 Other reasons for not giving money



(P.27, *2018 Global Trends in Giving Report*)

Apart from how resources are allocated, charities are also accountable to the public in terms of being efficient and spending money wisely. In the 2017 *Good Practice Guide on Charitable Fund-raising*, guidelines regarding Accountability and Transparency suggests that:

C6. No more should be spent on administration and fund-raising than is required to ensure effective management and resource development. A charitable organisation should as far as possible disclose the ratio of costs to total revenue for donors’ reference. It is also a good practice for a charitable organisation to disclose the return and expenses figures for high value and well-defined projects. (P.31)

C7. The cost-effectiveness of a charitable organisation's fund-raising programme(s) should be reviewed on a regular basis by its governing board. (P.32)

The assumption is that having a large workforce but very few programmes is not good use of the public's money. While general staff are essential for the day-to-day operations of the charity, the expectation is that such expenses should be kept to a minimum, and funds should be used to raise more funds or spent on serving charitable causes. Programme staff are also considered in a different light because some charitable causes are, by definition, more labour-intensive than others. For example, programmes involving education and caring for needy people/animals tend to require more "hands on deck" than the distribution of funds and material aid, though both causes could be just as worthy.

2) Two-way communication channel

Charities have always sought to engage the public. (Potential) donors and volunteers need to be reminded that there is still work to be done, and through understanding the works and needs of the charities better, it inspires people to give.

According to the GTG Report, 54% of donors worldwide prefer to give online with a credit or debit card, and 18% of donors worldwide have given through Facebook fundraising tools, of which 88% said they are likely to give through Facebook fundraising tools in the future.

Facebook has dominant market penetration (79%) in the use of social media in Hong Kong.

Given such significant market share, charities are highly recommended to have a Facebook Page

and interact with supporters through social media. Other than being accountable, social media is also an efficient and effective channel to raise funds.

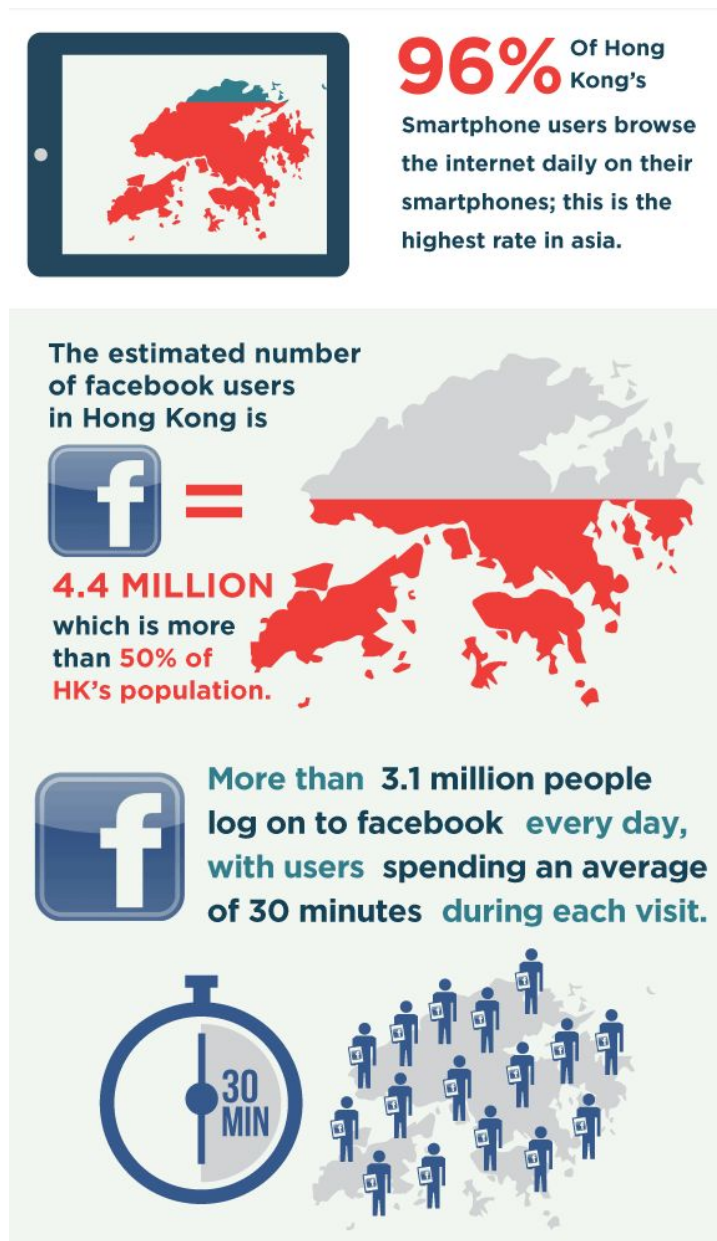
As recommended in the Report, social media, email and websites combine to inspire 74% of donors to give; in comparison, traditional mass media like TV and radio only inspire 9% of the population to give. Within the range of social media available, the top 3 that most inspires giving were Facebook (56%), Instagram(20%) and Twitter (13%). These statistics showed that social media is the way forward for charities, especially those who rely on public donations.

According to statistics announced in 2017 (Fig. 2), Facebook has the highest penetration rate in Hong Kong with about 4.4million users, and about 80% of them visit Facebook everyday day. Any organisation looking to establish a two-way communication channel with their audience should include Facebook.

The GTG Report also suggests that donors are attached to the causes and organisations they support, with more than half of the donors volunteer locally and attend fundraising events. On average, 45% of givers subscribe to monthly giving programmes (the figure is slightly lower in Asia at 41%), so it would make sense for organisations to utilise the spread of social media as a personalised and cost-effective way to help charities keep their patrons updated on current activities and/or new initiatives.

Crowdfunding is also growing in popularity, so charities can consider setting up crowdfunding campaigns for one-off as well as cases that require more than usual resources, so as to make an extra push for donations while serving as examples of the work they do.

Fig. 2 Facebook penetration rate in Hong Kong



Research Question

Transparency and accountability are expected of charities in the modern era. Apart from documentation, engaging the public is also fundamental in building a trusting relationship between the organisation and the donors, where electronic means, and social media in particular, being the most influential tools in doing so.

This study will investigate into how much financial information is accessible online for charities who are already using social media, and to what extent these charities are transparent to the public.

Method

Sampling

We believe that charities care about public exposure and are willing to be accountable. As discussed in the introduction, Facebook is the most prominent channel in inspiring giving, so this study will focus on charities that have set up Facebook pages.

Of the 8998 registered charities in 2018, we performed keyword searches on Facebook using “charity Hong Kong”, “NGO Hong Kong”, and “NPO Hong Kong” to obtain a fair sample size. The search results were then double-checked with the charity registry to confirm that they are indeed tax-exempt charities in Hong Kong. In total, 115 charities were identified with this method.

Assessments and Measures

The Charities are vetted using a 100-point system, consisting of 10 questions of 10 points each, that are divided into 3 broad domains –

C1 - Disclosure Level (Q1-2);

C2 - Social Engagement (Q3-4); and

C3 - Financial Efficiency (Q5-10).

Examples of the criteria include fundraising efficiency, proportion of programme expense, and the amount of financial information available to the public. Charities will score points according to how well they perform in each domain.

Fig. 3a Breakdown of the Scoring System

	Rating methodology	Score
C1	Disclosure Level	20
Q1	Is the audit report made available on the website?	10
A1a	Yes	10
A1b	No	0
Q2	Is there a detailed breakdown of expenditures OR management account?	10
A2a	yes - detail breakdown of expenditure (with NO management account)	10
A2b	yes - management account	10
A2c	no	0
C2	Social engagement	20
Q3	Facebook post engagement rate	10
F3	(People talking about this) / Total number of pages like	<i>Note 1</i>
A3a	more than 30%	10
A3b	15% - 30%	8
A3c	10% - 15%	6
A3d	3% - 10%	4
A3e	1% - 3%	2
A3d	0%	0
Q4	Post per day measure the average number of posts on Facebook per day	10
F4	In the majority of cases, the calculation is based on the last 30 days.	<i>Note 2</i>
A4a	2 more more	10
A4b	1-2	7.5
A4c	0.5 - 0.8	5
A4d	0.1 - 0.4	2.5
A4e	0	0
C3	Financial Efficiency	60
Q5	Fundraising Efficiency measures the dollar cost of raising every \$100	10
F5	Formula: Either (fundraising income/ fundraising expense) OR (donation / marketing expense)	
A5a	less than HK\$10	10
A5b	HK\$10.1 - HK\$20	7.5
A5c	HK\$20.1 - HK\$35	5
A5d	HKD35.1 - HK\$100	2.5
A5e	more than HK\$100	0

A6	Fundraising Spending Ratio measures the fundraising expense % of total expenditure	10
F6	Formula: Either (fundraising expense / total expenditure) OR (marketing expense / total expenditure)	
A6a	less than 10%	10
A6b	11% - 15%	7.5
A6c	16% - 20%	5
A6d	21% - 25%	2.5
A6e	more than 25%	0
Q7	Programme Spending Ratio measures the program expense % of total expenditure	10
F7	Formula: Programme expense / total expenditure	Note 3
A7a	More than 85%	10
A7b	70% - 84%	7.5
A7c	50% - 69%	5
A7d	35% - 49%	2.5
A7e	less than 35%	0
Q8	Staff Cost Ratio measures salaries & MPF expense % of total expenditure	10
F8	Formula: (salaries + MPF contribution) / total expenditure	Note 4
A8a	less than 15%	10
A8b	16% - 20%	7.5
A8c	21% - 25%	5
A8d	26% - 30%	2.5
A8e	more than 30%	0
Q9	Administrative Spending Ratio measures administration and operation expense % of total expenditure	10
F9	Formula: (administrative expense + operating expense) / total expenditure	Note 5
A9a	less than 15%	10
A9b	16% - 20%	7.5
A9c	21% - 25%	5
A9d	26% - 30%	2.5
A9e	more than 30%	0
Q10	Financial Health measures cash & investment and total expense ratio	10
F10	Formula: (cash + investment) / total expenditure	Note 6
A10a	>101% - 150%	10
A10b	70% - 100% or 151% - 180%	7.5
A10c	41% - 70% or 180% - 210%	5
A10d	11% - 40% or 211% - 250%	2.5
A10e	below 10% or above 250%	0

Note 1	Statistics extracted from Likealyzer.
Note 2	According to Likealyzer, this number of posts that the results based on can vary. Please refer to – http://docs.likealyzer.com/support-questions/how-many-posts-are-the-results-based-on
Note 3	Program staff or frontline staff costs (if disclosed) is included
Note 4	Program staff or frontline staff cost (if disclosed) is excluded
Note 5	Depreciation expense is excluded from this category as it is a non-cash items depending on the value of the fixed assets hold by the charity. It does not reflect the real administrative expense of the organisation.
Note 6	Assets other than cash or investment are excluded due to the uncertainty of the liquidity of those assets. The scoring scale has a bell shape as the optimal reserve level is equivalent to 12 to 15 months operation. It is good for charities to have a healthy financial status, but the public want charities to spend resources helping others asap instead of accumulating wealth. Too little reserve is not healthy as the charity will have a higher risk of discontinuous operation.

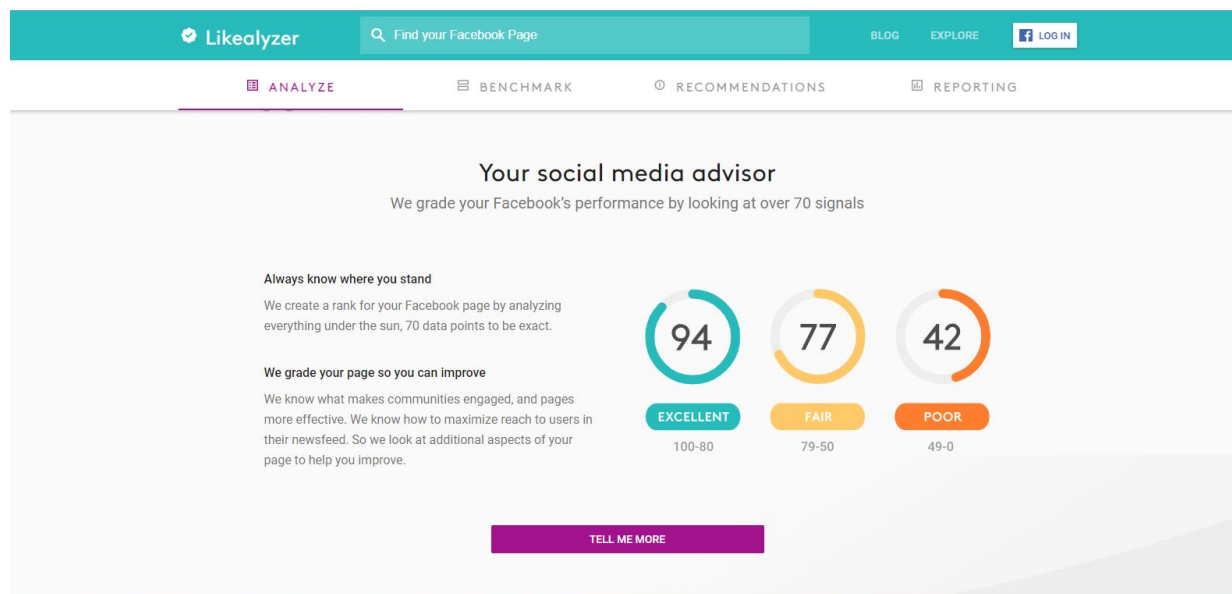
A note on staff expenses

Regarding staff expenses, money spent on hiring staff, such as salary and Mandatory Provident Fund (MPF) contributions, are divided into general staff and programme/frontline staff, which are considered separately wherever possible.

Transparency and Interaction with the Public

In terms of engagement with the public via social media, information is collected using the *Likealyzer* application, which collects data on a page's engagement statistics, as shown in Fig. 4. Regarding social media measures, information is collected (if available) on/between Dec 2018 and Jan 2019, as a snapshot of their activities in the last 30 days.

Fig. 4 The *Likealyzer* App







Other gestures of transparency and interaction with the public are awarded up to three bonus “badges” (shown as ).

Fig. 3b Bonus score

C4 Bonus points on transparency and interaction with the public		Up to 3 
Q11	Does the organisation disclose the salaries of top management?	
A11a	Yes	
A11b	No	
Q12	Does the organisation allow the public to post on its Facebook page?	
A12a	Yes	
A12b	no	
Q13	Number of Facebook fans	
A13a	more than 10,000	

A13b	5,000 - 9,999	
A13c	0 - 4,999	

After the analysing the data, the results will be discussed under the following headings:

1. Overall Transparency

Charities will be assessed using the criteria in Fig. 3a and 3b. The results will include a “Top 10” ranking for ones that have achieved exceptional scores who will serve as exemplars.

“Top 10” ranking

To be considered as a “Top 10” charity, the organisation must:

- made their financial statement accessible to the public (as suggested by the Good Practice Guide)
- outstanding score in the other criteria

2. Unsatisfactory disclosure of details

Those who need to be more transparent will be discussed in the Results Section, with problematic areas highlighted.

3. Use of Social Media

How well charities interact with the public in general will be discussed in the Results Section, with recommendations on keeping up with current trends.

Results and Discussions

Of the 115 charities sampled in this report, the median score for the sampled charities is 33.3 out of 100.

According to the vetting criteria, the most transparent charity being the Richmond Fellowship of Hong Kong, with a score of 81.5; the lowest scores were 0, who did not disclose any financial information or invite interaction with the public.

Outcome 1

1.1 Overall transparency

- About 26% of the sample charities disclosed audited reports online (scoring 3.0 points in Financial Statement Transparency, as shown in Fig. 5), and 9% disclosed incomplete or out-of-date financial information. About 15% disclosed very limited and simple financials online with no detail breakdown, and 50% of them had no financials available to the public at all.
- The transparency of charities in Hong Kong are considered low even they care about public exposure and have a channel to communicate with the public easily.
- This financial statement transparency score was kept separate from the overall scoring method. This is for the purpose of classification and statistical analysis, and should be considered as a prerequisite of good practice, so that the public can easily identify the charities that embrace high transparency and make latest audit report available to the public.

Fig. 5 Financial Statement Transparency

FS Transparency	Description	# of Charities
3.5	Full audit report + management with high salary	3
3.2	Full audit report + spreadsheet	1
3.0	Full audit report available on the website	25
2.9	Latest audited income statement only	1
2.8	Non local financial report	3
2.5	Not updated audit report	7
2.0	Financials breakdown but NO full audit report	2
1.0	financial summary on website	16
0.5	Specific fundraising event audit reports are available	1
0.0	No financials on website (but available on company registry)	43
-1.0	No financials on website AND not a limited by guarantee (no way to get FS)	13
	Total	115

For the full list of financial statement transparency, please refer to Appendix 2.

1.2 Top 10 charities

The table below (Fig. 6) shows the detailed scores of top 10 charities. These charities scored between 81.5 and 60 points (the average is 32.7) and are characterised by being financially transparent as well as invite scrutiny by making the latest financial audited reports publicly available and disclosed the detailed breakdown of expenditures. They also spent resources in operating Facebook page so as to update the public with the latest news on charitable programmes.

Fig.6 Top 10 Charities in Financial Efficiency and Transparency














Rank	Name	名稱	score
1	Richmond Fellowship of Hong Kong	利民會	81.5
2	Hong Kong Air Cadet Corps	香港航空青年團	75.5
3	Hong Kong Association for Cleft Lip and Palate	香港免唇裂顎協會	75.0
4	Ocean Park Conservation Foundation Hong Kong	香港海洋公園保育基金	69.5
4	PathFinders Hong Kong	融幼社	69.5
6	Hong Kong Guide Dogs Association	香港導盲犬協會	69.0
7	Bring Me A Book Hong Kong	書伴我行(香港)基金會	66.5
8	Hong Kong AIDS Foundation	香港愛滋病基金會	66.0
9	Junior Achievement Hong Kong	青年成就計劃香港部	64.5
10	Scout Association of Hong Kong	香港童軍總會	61.5

The top 10 charities are quite efficient in fundraising – most of them were able to raise fund 5 to 10 times the from the fundraising cost, while keeping the total fundraising expense under 10% of total annual expenditure. These top ranked charities are also prudent in their administrative overheads. Almost all of them spend less than 15% of annual expenditure on administrative costs, despite the varied sizes of the charities.

Several charities scored low in programme spending ratio and staff cost ratio because they have not classified the programme frontline staff and back office staff, therefore, we have no way to classify the programme staff costs and had no score to give in those two categories.

Overall, these top 10 charities are considered to have high transparency standards and are accountable to the public. Some may wish to show the programme staff cost in audit reports so that the public can have a better understanding of the human resources required by the charitable programmes. Also, despite scoring well, there is room for improvement in engaging supporters on social media as their engagement scores tend to be low (more about this in the section “Social Media”)

Fig. 7 Top 10 Charities

Rank	Charity	audit report availability	breakdown of expenditure	Facebook engagement	Facebook activeness	fundraising efficiency	fundraising expense ratio	program expense ratio	staff cost ratio	administrative expense ratio	capital sufficiency	Total Score	Disclosure of management salaries	Open interaction with the public	Facebook Fans Size
1	Richmond Fellowship of Hong Kong	10.0	10.0	4.0	5.0	10.0	10.0	7.5	10.0	10.0	5.0	81.5			
2	Hong Kong Air Cadet Corps	10.0	10.0	8.0	5.0	10.0	10.0	2.5	0.0	10.0	10.0	75.5			
3	Hong Kong Association for Cleft Lip and Palate	10.0	10.0	0.0	2.5	10.0	10.0	5.0	7.5	10.0	10.0	75.0			
4	Ocean park Conservation Foundation Hong Kong	10.0	10.0	2.0	5.0	10.0	10.0	5.0	5.0	10.0	2.5	69.5			
5	PathFinders Hong Kong	10.0	10.0	2.0	2.5	2.5	7.5	7.5	10.0	10.0	7.5	69.5			
6	Hong Kong Guide Dogs Association	10.0	10.0	4.0	5.0	10.0	10.0	2.5	0.0	10.0	7.5	69.0			
7	Bring Me A Book Hong Kong	10.0	10.0	4.0	5.0	5.0	0.0	5.0	10.0	10.0	7.5	66.5			
8	Hong Kong AIDS Foundation	10.0	10.0	6.0	2.5	7.5	10.0	0.0	0.0	10.0	10.0	66.0			
9	Junior Achievement Hong Kong	10.0	10.0	2.0	2.5	7.5	7.5	5.0	10.0	10.0	0.0	64.5			
10	Scout Association Hong Kong	10.0	10.0	4.0	5.0	10.0	10.0	2.5	2.5	7.5	0.0	61.5			

Outcome 2 – Unsatisfactory disclosure of details

The following charities are identified as needing improvement(s) in their transparency. The issues appear in 3 main areas and are discussed in 2.1 to 2.3 below.

2.1 Non-disclosure of fundraising expenses

Many charities including Hong Kong Guide Dogs, Hong Kong Women Workers' Association, did not isolate fundraising expenses such as fundraising staff costs, or fundraising event expenses. Therefore, we have no way to assess their fundraising efficiency.

2.2 Expenses and administrative expenses

2.2a Very significant amount of expenses or administrative expense without detailed breakdown

There are charities with significant donation income and expenditure provided no breakdown in audited financial statements. They grouped all expenses under expenses, administrative expense and salaries. The public has no idea where the donation went and how the charities spent the money when everything is lumped under “administrative expense” in the audit report.

2.2b No breakdown on the amount of administrative expenses at all:

- Justice Center: over HKD6 million
- Food for Good: over HKD10 million
- Crossroad Foundation: over HKD15 million

2.2c Grouping all expenses into one item “Expenses” without note, breakdown nor explanation

- MHAHK: over HKD384 million

2.3 Salary Expenses

The following charities have very significant amount of salaries expenses (from 6 million to 401 million) without breaking down the items, i.e. they did NOT separate the money spent on programme/frontline staff and back office staff:

- Hong Kong Academy for Gifted Education: HKD31m
- Hong Kong PHAB Association: HKD56m
- Scouts Association of Hong Kong: HKD82m
- Chinese Young Men's Christian Association: HKD154m
- Fu Hong Society: HKD:294m
- Hong Kong Christian Services: HKD446m

Chinese Young Men's Christian Association only uploaded the audit report in relation to the Social Welfare Department's subvention, which was only part of its total annual income and expenditure. Even though its annual report stated the names and titles of all staff, there is no full financial statement attached, which means the public cannot tell the cost of programme staff from back office staff.

On the contrary, Fu Hong Society has shown its staff composition statistics in the annual report, and classified them into management, professionals, central administration, as well as direct service and operation. Of the 1149 members of staff employed at the time, 237 and 841 of them worked as professionals and direct service and operation staff respectively. These two functions made up 93.8% of the total staff force. Therefore, we believe that a significant part of the salaries

expenses was attributed to programme staff costs. This is a good example of how the audit report gave the public a clear picture of how resources are allocated.

Hong Kong Christian Services has put up similar statistics on the website, with 1503 full time staff grouped under executive administration & management (8), social workers (369), education (318), medical or counselling (113), administration & activities support (291) and social welfare and assistants (404). A rough estimation would suggest at least 58% of the staff are deployed in programme-related work. As mentioned above, since the total salaries expense usually comes to a significant proportion of the spending, it would be better for the organisations to clearly distinguish the functions of different staffs in the audit report.

Also, it has put up an audit report only with income and expenditure relating to subventions from the Social Welfare Department. Although it stated the number of staff with annual salaries more than HKD700,000 as prescribed by the reporting requirements by Social Welfare Department, there is still a lot to be told about the rest of the organisation's projects.

How charities deploy their staff is a good indication of how donations are used to help people in need, and many charities can make more effort in breaking down their staff expenses.

2.4 Special Mentions

2.4.1 Role model on financial transparency and disclosure

The Hong Kong Institute of Certified Public Accountants (HKICPA) is a non-profit professional institute with no tax exemption. Since its major income was membership and examination fee with no donation or public fundraising events, no fundraising efficiency assessment could be performed, which affected the overall score under the current method and did not qualify for the Top 10 list. However, it is worth mentioning that HKICPA has demonstrated its professional standards in accounting and finance. Regarding the financial statement disclosure, it showed:

- detailed breakdown of income sources and its subcategories (Fig 8.1);
- items of other revenue and income (Fig. 8.2);
- expenditure classified by activities and divisions (such as members and corporate functions) (Fig. 8.3); and
- the total salaries and benefits of key management personnel (Fig. 8.4).

Fig. 8.1 Audited Financial Statement of HKICPA (2018)

Hong Kong Institute of
Certified Public Accountants

12. Subscriptions and fees

	Group		Institute	
	2018	2017	2018	2017
	<i>HK\$ '000</i>	<i>HK\$ '000</i>	<i>HK\$ '000</i>	<i>HK\$ '000</i>
Annual subscription fees				
Members (a)	87,145	81,304	87,145	81,304
Practising certificates	24,202	23,493	24,202	23,493
Students	8,229	8,401	7,534	7,546
Firms	10,794	10,913	10,794	10,913
Corporate practices	6,807	6,378	6,807	6,378
Others	1,237	1,124	615	458
First registration fees				
Members	5,118	5,056	5,118	5,056
Practising certificates	892	700	892	700
Students	1,882	1,858	1,846	1,826
Firms	130	182	130	182
Corporate practices	220	226	220	226
Others	317	85	315	85
Other fees				
Advancement to fellowship	276	248	276	248
Assessment for overseas students	1,388	1,204	1,388	1,204
	148,637	141,172	147,282	139,619

Fig. 8.2 Audited Financial Statement of HKICPA (2018)

Hong Kong Institute of
Certified Public Accountants

13. Other revenue

	Group		Institute	
	2018	2017	2018	2017
	HK\$ '000	HK\$ '000	HK\$ '000	HK\$ '000
Income from examinations	81,209	81,052	80,525	80,134
Income from seminars and courses	21,133	18,559	21,123	18,536
Income from member and student activities	1,914	1,467	1,914	1,467
Accreditation income	-	58	-	50
	104,256	101,136	103,562	100,187

14. Other income

	Group		Institute	
	2018	2017	2018	2017
	HK\$ '000	HK\$ '000	HK\$ '000	HK\$ '000
FRC special levy (a)	8,092	7,706	8,092	7,706
Events sponsorship	2,132	1,798	2,132	1,798
Disciplinary fines and costs recovery	8,238	2,133	8,238	2,133
Interest income	4,309	3,515	4,007	3,245
Sales of goods	2,098	4,739	2,028	4,638
Income from advertisements placed in the journals	326	254	326	254
Litigation costs recovery (b)	1,548	89	1,548	89
Income from hardcopy surcharge	790	1,007	790	1,007
Commission from professional indemnity insurance master policy	1,263	1,169	1,263	1,169
Commission from affinity credit card programme	129	150	129	150
Royalty income	18	28	4	8
Donations	46	30	31	13
Income from sub-leasing right-of-use assets	121	176	121	176
Recovery of impaired receivables (note 7a)	20	187	20	187
Reversal of allowance for obsolete inventories	11	22	11	22
Service fees from HKIAAT	-	-	1,440	1,440
Miscellaneous	40	219	18	197
	29,181	23,222	30,198	24,232

Fig. 8.3 Audited Financial Statement of HKICPA (2018)

2018	Group			Institute		
	Income	Expenses	Surplus before tax	Income	Expenses	Surplus before tax
	HK\$ '000	HK\$ '000	HK\$ '000	HK\$ '000	HK\$ '000	HK\$ '000
Members						
Annual subscription fees	128,190	-	128,190	128,190	-	128,190
Admission and registration	8,605	(5,959)	2,646	8,605	(5,959)	2,646
Standards and regulation	18,094	(65,368)	(47,274)	18,094	(65,368)	(47,274)
Professional development and specialization	22,233	(28,658)	(6,425)	22,233	(28,658)	(6,425)
Interest groups and networking activities	2,559	(11,075)	(8,516)	2,559	(11,202)	(8,643)
	<u>179,681</u>	<u>(111,060)</u>	<u>68,621</u>	<u>179,681</u>	<u>(111,187)</u>	<u>68,494</u>
Qualification	<u>93,131</u>	<u>(63,664)</u>	<u>29,467</u>	<u>93,130</u>	<u>(63,740)</u>	<u>29,390</u>
Corporate functions						
Constitution, governance and corporate activities	1,888	(8,513)	(6,625)	1,888	(8,513)	(6,625)
Branding and communication	12	(7,214)	(7,202)	12	(7,214)	(7,202)
Publications	327	(6,261)	(5,934)	327	(6,261)	(5,934)
Advocacy	-	(941)	(941)	-	(941)	(941)
Legal	-	(4,220)	(4,220)	-	(4,220)	(4,220)
China and international relations	-	(6,064)	(6,064)	-	(6,064)	(6,064)
General administration, finance and operations	4,566	(43,873)	(39,307)	6,004	(45,313)	(39,309)
Depreciation and building related expenses	-	(19,854)	(19,854)	-	(19,854)	(19,854)
	<u>6,793</u>	<u>(96,940)</u>	<u>(90,147)</u>	<u>8,231</u>	<u>(98,380)</u>	<u>(90,149)</u>
HKIAAT Group	<u>2,413</u>	<u>(3,918)</u>	<u>(1,505)</u>	-	-	-
HKICPA Charitable Fund	<u>11</u>	<u>(264)</u>	<u>(253)</u>	-	-	-
HKICPA Trust Fund	<u>45</u>	<u>(16)</u>	<u>29</u>	-	-	-
Total	<u>282,074</u>	<u>(275,862)</u>	<u>6,212</u>	<u>281,042</u>	<u>(273,307)</u>	<u>7,735</u>

It should be highlighted that even though HKICPA is registered as a tax-exempt charity, it opted to pay profit tax (see column “Surplus before tax”) for the net profit generated from the membership and examination fees, as such activities are not strongly tied to charitable causes.

Fig. 8.4 Audited Financial Statement of HKICPA (2018)

Hong Kong Institute of
Certified Public Accountants

19. Key management personnel remuneration

	Group and Institute	
	2018	2017
	<i>HK\$ '000</i>	<i>HK\$ '000</i>
Chief Executive and Registrar (a)		
Salaries and allowances (b)	4,090	4,583
Performance bonus	-	561
Retirement benefits	18	18
	4,108	5,162

a. The remuneration charges were recognized for the services rendered by the immediate past Chief Executive and Registrar in the years who left the Institute upon completion of his contract on 30 June 2018.

b. The amount includes gratuity, movement of accruals for annual leave entitlements and other employee benefits.

Key management personnel comprise members of the Council and the Chief Executive and Registrar. Council members are not remunerated.

Through the breakdown of items and its clear presentation, the public can gain a pretty good understanding of the major business activities, events and operation status of the institute, thus fulfilling the primary objective of an audited financial statement – to show a true and fair view of the financial and operational status of the organisation.

On top of that, the institute performed its annual audit in a timely manner. The annual report with full audited financial statement was published within 3 months of its financial year end, which is the standard for a listed company as recommended by the government. In summary, HKICPA has demonstrated an exceptional standard of governance, and the format and disclosure level of its audited financial statement is highly recommended as the role model for other charities.

2.4.3 The Hong Kong Jockey Club Charities Trust

The Hong Kong Jockey Club (HKJC), one of the biggest charities in Hong Kong, has only made available on their website a very simple chart (Fig. 9) showing the annual donation of \$4.2 billion. The money is said supports 222 charities and community projects, and are divided into four main areas. Regarding its financial activities, there is no audited financial statements and no further accounting information online. HKJC claims on its website that it is the “single largest taxpayer” to the Government and its services “have touched the lives of 75% of the local population”. As mentioned in *Best Practice Checklist – Management of Charities and Fund-raising Activities* (P.4) and the *Good Practice Guide*, charities are advised to disclose detailed financial information on their websites. Being the sole legal gambling operator in Hong Kong, the Jockey Club has unparalleled advantage in generating income, and should set the example as the leader in the sector. The current level of financial transparency is well below public expectation.

Fig. 9 Financial information of the HKJC Charities Trust that is made available to the public



(Source: <https://charities.hkjc.com/charities/english/charities-trust/index.aspx?anchor#strategic>)

2.4.3 Providing overseas financial statements but no financials for the local branch

A number of international charities, such as the British Council and the Royal British Legion Hong Kong and China Branch, submitted audited financial statements from their overseas headquarters to the company registry WITHOUT providing the financial statements of their Hong Kong branches. While their causes/projects could be overseas, providing financial statements for each branch is recommended to show how efficient they are at fundraising and operation respectively, which is important in helping local donors make informed choices.

2.4.4 Charities focusing on advocacy and research projects

For charities whose causes are advocacy, social movement and research etc, where the impact of their work is hard to quantify, it is especially important for them to isolate the frontline staff / programme expenses so that the public can see how much resources is directly used in advancing their causes.

Take Hong Kong Unison for example, who is ranked 13th in this study, lumped all the staff expenses into one item, without making distinctions between programme/research staff and back office staff. Since its staff expenses account for over 78% of their total expenditure in 2017, it remains to be seen how they apportion resources to the frontline.

Outcome 3 – The use of Social Media

3.1 Social Media Exposure

Charities sampled in this research paper generally put efforts in updating the supporters with the latest news and events on social media, though the number of people they reach (followers/subscribers) varies greatly – from a few hundred to tens of thousands – releasing regular posts will help subscribers keep up to date and feel relevant to the cause.

As the selected charities were sampled through Facebook keyword searches, all of them have a dedicated page already. They are more likely to interact than to put their audited financial statements online, as 70 charities (60%) allow users to post on their Facebook pages but only 28% of them published their financial statements online. However, the average number of post per day was less than 1, so the engagement rate is considered low according to Likealyzer.com.

3.2 Fundraising with Social Media

While the current study does not show correlations between social media engagement and income generated / efficiency in fundraising in the selected charities, digital footprints and big data are proven to be helpful in reaching the target clients or particular sectors of the population. Taking in account the internet, emails and social media are now part of the modern daily life, people are exposed to a huge volume of information each day, and there is also the need to stay at the forefront of people's minds.

As mentioned in the Introduction, social media is the most convenient way to keep the supporters up-to-date with news relevant to them and which also remind them of the needs of

charity. With 4.4million active users in Hong Kong, Facebook has personalised access to over 50% of the population. Charities can post about events, workshops or other charitable programmes' progress online as well as gather feedback. The algorithms of social media and search engines work in such a way that the more a user interacts with a particular topic, the more of that content will be “pushed” to the top of their search results and will appear more frequently on their “wall”. This highly personalised user experience builds and rewards loyalty – once users have “liked” the organisation’s page, they will automatically see future news from the organisation. Alternatively, if charities want to break new ground and additional reach is needed, there is also the option of paid advertising at targeted audiences, especially with social media advertising tools that allow users to set specific filters such as age range, sexuality, nationality and region etc.

As suggested in the *2018 Global Trends in Giving Report*, “organizations must invest in technology to stay relevant” (p.23), and in this case, Facebook is the obvious go-to choice.

Conclusion

We would like to emphasise again that charities are required by law to disclose very little financial information to the public. In terms of accountability and transparency, the good practice guides issued by the government are only advisory and, through this study, we know that many charities do not adhere to such guidelines, or only in parts.

The results of this study have shown that the top 10 charities are efficient fundraisers and tend to be lean on administrative costs. It seems that when charities are efficient, they do not mind sharing that with the public. This is significant in promoting transparency and accountability – when a charity is open about its finances, they are compelled to spend wisely – which is exactly what potential donors would like to see.

Appendix 1: Full scoring table for charities with financial transparency scored 3.0 or above

Rank	Charity Name	機構名稱	IRD ORG ID	FS transparency	Audit report availability	Breakdown of expenditure	Facebook engagement	Facebook activeness	Fundraising efficiency	Fundraising expense ratio	Program expense ratio	Salaries ratio	Administrative expense ratio	Total	Bonus1: Disclosure of management salaries	Bonus2: Open interaction with the public	Bonus3: Facebook Fans Size
1	Richmond Fellowship of Hong Kong	利民會	9102158	3.5	10.0	10.0	4.0	5.0	10.0	10.0	10.0	7.5	10.0	81.5	A	A	O
2	Hong Kong Air Cadet Corps	香港航空青年團	9102353	3.0	10.0	10.0	8.0	5.0	10.0	10.0	10.0	2.5	0.0	75.5	O	A	O
3	Hong Kong Association for Cleft Lip and Palate	香港唇裂顎裂協會	9104324	3.0	10.0	10.0	0.0	2.5	10.0	10.0	10.0	5.0	7.5	75.0	O	O	O
4	Ocean Park Foundation	海洋公園基金會	9104394	3.0	10.0	10.0	2.0	5.0	10.0	10.0	10.0	5.0	5.0	68.5	O	A	A
5	PainFinders Hong Kong	痛紛社	9110272	3.0	10.0	10.0	2.0	2.5	2.5	7.5	10.0	7.5	10.0	69.5	O	O	O
6	Hong Kong Guide Dogs Association	香港導盲犬協會	9111219	3.0	10.0	10.0	4.0	5.0	10.0	10.0	10.0	2.5	0.0	65.0	O	A	A
7	Bring Me A Book Hong Kong	書伴我行(香港)基金會	9108143	3.0	10.0	10.0	4.0	5.0	5.0	0.0	5.0	10.0	10.0	66.5	O	A	-A
8	Hong Kong AIDS Foundation	香港愛滋病基金會	9103466	3.0	10.0	10.0	6.0	2.5	7.5	10.0	10.0	0.0	0.0	66.0	O	A	O
9	Junior Achievement Hong Kong	青年成就香港	9106289	3.0	10.0	10.0	2.0	2.5	7.5	7.5	10.0	5.0	10.0	64.5	O	O	-A
10	Scout Association Hong Kong	香港童軍總會	9100093	3.0	10.0	10.0	4.0	5.0	10.0	10.0	10.0	2.5	2.5	61.5	O	A	-A
11	Hong Kong Rabbit Society	香港兔友協會	9107581	3.0	10.0	10.0	0.0	5.0	10.0	10.0	10.0	2.5	2.5	60.0	O	O	A
12	The Hong Kong Synagogue	香港猶太會	9102678	3.5	10.0	10.0	2.0	2.5	5.0	10.0	10.0	2.5	0.0	57.0	A	A	O
13	Hong Kong Union	香港聯誼會	9107763	3.0	10.0	10.0	2.0	2.5	10.0	10.0	10.0	0.0	0.0	57.0	O	O	O
14	Hong Kong Christian Service	香港基督教服務處	9100469	3.0	10.0	10.0	4.0	2.5	7.5	10.0	10.0	0.0	0.0	56.5	A	O	O
15	Summerbridge Hong Kong	夏橋	9104171	3.0	10.0	0.0	0.0	2.5	0.0	10.0	10.0	7.5	10.0	55.0	O	O	O
16	Hong Kong PHAB Association	香港保健協會	9100963	3.5	10.0	10.0	2.0	2.5	10.0	10.0	10.0	0.0	0.0	54.5	A	O	O
17	Hong Kong Seeing Eye Dog Service	龍耳	9110541	3.0	10.0	10.0	2.0	2.5	2.5	10.0	10.0	2.5	0.0	52.0	O	O	O
18	Hong Kong Certified Public Accountants	香港導盲犬服務中心	9112149	3.0	10.0	10.0	0.0	2.5	2.5	0.0	10.0	2.5	7.5	50.0	O	O	A
19	Fair Trade Hong Kong	香港公平貿易聯盟	9106394	3.0	10.0	10.0	0.0	5.0	na	na	7.5	na	7.5	50.0	A	O	A
20	Hong Kong Resource Centre	香港資源中心	9110658	3.0	10.0	10.0	0.0	2.5	na	na	5.0	5.0	10.0	50.0	O	A	-A
21	The Conserancy Association	長壽社	9100755	3.0	10.0	0.0	4.0	10.0	na	na	2.5	0.0	10.0	46.5	O	A	A

Rank	Charity Name	IRD ORG ID	FS transparency	Audit report availability	Breakdown of expenditure	Facebook engagement	Facebook activeness	Fundraising efficiency	Fundraising expense ratio	Program expense ratio	Salaries ratio	Administrative expense ratio	Total	Bonus1: Disclosure of management salaries	Bonus2: Open interaction with the public	Bonus3: Facebook Fans Size
22	Civic Exchange 民間政策研究中心	91060096	3.0	10.0	10.0	2.0	2.5 na	na	na	5.0	5.0	7.5	44.5	A	O	O
23	Hong Kong Arts Centre 香港藝術中心	91008884	3.0	10.0	10.0	0.0	5.0 na	na	na	2.5	0.0	10.0	40.0	O	O	A
24	Chinese YMCA of Hong Kong 香港中華基督教青年會	91001194	3.0	10.0	10.0	0.0	7.5 na	na	na	na	0.0	10.0	37.5	A	A	A
25	Hong Kong Creative Open Technology Association 香港創意開放科技協會	9113580	3.2	10.0	0.0	2.0	0.0 na	na	na	10.0	na	10.0	34.5	O	A	O
26	Fu Hong Society - Best Buddies Hong Kong 扶康會	9101480	3.0	10.0	10.0	0.0	0.0 na	na	na	0.0	0.0	5.0	30.0	O	A	O
27	Royal Asiatic Society Hong Kong 皇家亞洲學會香港	9105943	3.0	10.0	10.0	0.0	0.0 na	na	na	0.0	0.0	5.0	27.5	O	O	O
28	MHAHK 香港心理衛生會	9100724	3.0	10.0	0.0	2.0	5.0 na	na	na	na	na	0.0	19.5	O	A	O
29	Crossroads Foundation 國際十字路協會	9104820	3.0	10.0	0.0	2.0	2.5 na	na	na	0.0	na	0.0	17.0	O	A	-A

Appendix 2a: List of sampling charities scored 2 or above in financial statement transparency

Charity Name	慈善機構	IRD ORG ID	FS Transparency
Hong Kong Organic Resource Centre	香港有機資源中心	91/07681	2.9
Emergency Hong Kong	緊急香港	91/12960	2.8
Room to Read Hong Kong Chapter		91/08660	2.8
The Fred Hollow Foundation Hong Kong	護瞳行動	91/13694	2.8
Enactus Hong Kong		91/10452	2.5
Hong Kong Society of Herpetology Foundation	香港兩棲及爬行動物保育基金	91/09058	2.5
Hong Kong Women Workers' Association	香港婦女勞工協會	91/03900	2.5
HOPE Worldwide Hong Kong	寰宇希望香港	91/03798	2.5
Justice Centre Hong Kong		91/09790	2.5
WildAid Hong Kong	野生救援	91/12334	2.5
	工業福音團契	91/01196	2.5
Hands On Hong Kong		91/12390	2.0
Hong Kong Citizens	香港公民	91/12926	2.0

Appendix 2a: List of sampling charities scored 1 in financial statement transparency

Charity Name	慈善機構	IRD ORG ID	FS Transparency
Alpha Hong kong		91/05814	1.0
Christian Concern of the Homeless Association	基督教關懷無家者協會	91/02725	1.0
Dialogue in the Dark Hong Kong		91/10581	1.0
Hagar International (Hong Kong) Limited		91/12333	1.0
Heifer Hong Kong	小母牛	91/05924	1.0
Hong Kong Cancer Fund	香港癌症基金會	91/02745	1.0
Hong Kong Jockey Club Charities Trust		91/03901	1.0
Hong Kong Maritime Museum	香港海事博物館	91/11473	1.0
Hong Kong Youth Arts Foundation		91/03965	1.0
Hong Kong Youth Hostels Association	香港青年旅舍協會	91/01005	1.0
International Social Service Hong Kong Branch		91/00625	1.0
Kadoorie Farm and Botanic Garden	嘉道理農場暨植物園	91/04276	1.0
Make-A-Wish Hong Kong	願望成真基金	91/05366	1.0
Premiere Performances of Hong Kong	飛躍演奏香港	91/08810	1.0
Unicef Hong Kong		91/02433	1.0
Women Helping Women Hong Kong	心蓮心	91/10968	1.0

Appendix 2c: List of sampling charities scored 0 or below in financial statement transparency

Charity Name	慈善機構	IRD ORG ID	FS Transparency
Hong Kong Dog Rescue		91/07544	0.5
Alliance for a Beautiful Hong Kong		91/12620	0.0
ARCH Community Outreach		91/11870	0.0
Audio Description Association Hong Kong	香港口述影像協會	91/14230	0.0
ChickenSoup Foundation		91/13999	0.0
Feeding Hong Kong	樂餉社	91/11636	0.0
Food for Good	齊惜福	91/12786	0.0
Harvard Club of Hong Kong		91/14858	0.0
HKSPMC	香港專業護理學會	91/13906	0.0
Hong Kong Allergy Association	香港過敏協會	91/10057	0.0
Hong Kong Angelman Syndrome		91/14491	0.0
Hong Kong Biotechnology Organization	香港生物科技協會	91/10844	0.0
Hong Kong Bird Watching Society	香港觀鳥會	91/06472	0.0
Hong Kong Community Network		91/10503	0.0
Hong Kong Community Network Link centre		91/10503	0.0
Hong Kong Confucian Society	孔聖會	91/09321	0.0
Hong Kong Countryside Foundation		91/13030	0.0
Hong Kong Curriculum Development Association	香港課程發展協會	91/14093	0.0
Hong Kong Dance Alliance	香港舞蹈聯盟	91/06375	0.0
Hong Kong Dolphin Conservation Society	香港海豚保育學會	91/07756	0.0
Hong Kong Exhibition Services Association	展盟	91/14950	0.0
Hong Kong Generation Next Arts		91/11080	0.0

Hong Kong Golf & Tennis Academy		91/14250	0.0
Hong Kong Golf Club	香港哥爾夫球會	91/10235	0.0
Hong Kong Health Care Federation	香港醫護學會	91/10856	0.0
Hong Kong Integrated Nepalese Society Limited		91/09188	0.0
Hong Kong Laughter Yoga Academy	香港大笑瑜伽學院	91/14825	0.0
Hong Kong Little League Limited	香港少年棒球聯盟	91/05776	0.0
Hong Kong Young Industrialists Council	香港青年工業家協會	91/04525	0.0
Hong Kong Youths Unified Association	香港青年協進會	91/08842	0.0
International Association of Hand-in-Hand Divers (Hong Kong)	國際傷健潛水協會 (香港)	91/09900	0.0
Jewish Women's Association Hong Kong		91/07481	0.0
K for KIDS Foundation		91/14944	0.0
Kirsten's Zoo Charity		91/12599	0.0
MINDSET Limited	思健	91/06798	0.0
Plastic Oceans Hong Kong		91/12775	0.0
Prudence Foundation		91/12009	0.0
Rainbow of Hong Kong		91/11260	0.0
Rotary Club City Northwest Hong Kong	港城西北扶輪社	91/06504	0.0
Seal of love Charitable Foundation	正愛慈善基金會	91/10594	0.0
Shakespeare4All (Hong Kong)		91/07453	0.0
Small World Foundation	小小基地	91/14344	0.0
The Hong Kong Academy for Gifted Education	香港資優學苑	91/08855	0.0
Unesco Hong Kong Association	香港聯合國教科文組織協會	91/10053	0.0
Association for Geoconservation Hong Kong	香港地貌岩石保育協會	91/09765	-1.0
EWB Engineers Without Borders Hong Kong	香港無國界工程師	91/09757	-1.0

Hong Kong Adventist Hospital Foundation		91/5584	-1.0
Hong Kong Association for AD/HK	專注不足／過度活躍症(香港)協會	91/12758	-1.0
Hong Kong Haemophilia Society	香港血友病會	91/09422	-1.0
Hong Kong Human Rights Monitor		91/04755	-1.0
Hong Kong Women Christian Council	香港婦女基督徒協會	91/02913	-1.0
St John Hong Kong Island Command	香港聖約翰救傷隊港島總區	91/00032	-1.0
The Hong Kong Bayanihan Kennedy Town Centre		91/04007	-1.0
The Royal British Legion Hong Kong & China Branch		91/00030	-1.0
Tzu Chi Foundation Hong Kong	慈濟香港分會	91/04217	-1.0
Ukulele Federation Hong Kong		91/14217	-1.0