

好好開 社企

A PRACTICAL
GUIDE OF
SETTING UP A
SOCIAL ENTERPRISE

初創社企實用手冊

贊助
Sponsor



香港特別行政區政府
民政事務總局
Home Affairs Bureau
The Government of the Hong Kong Special Administrative Region

製作及出版
Production and Publishing



好好開社企

初創社企實用手冊

A Practical Guide of Setting up a Social Enterprise

01	引言：好好開社企 Introduction: Good Start - Setting up a Good Social Enterprise	p.02
02	社企 vs 一般企業 Social Enterprise vs Ordinary Enterprise	p.04
03	小測試：你準備好沒有？ Test: Are You Ready?	p.06
04	初創社企五步曲：構思、孕育、創新、投資、創效 Five Stages of a Start-up Social Enterprise: Inspire, Incubate, Innovate, Invest and Impact	p.08
05	構思：瞭解問題 Inspire: Understanding the Problem	p.10
	<ol style="list-style-type: none"> 1. 發掘社會問題 Exploring the Social Issue 2. 搜集資料 Collecting Information 3. 聚焦問題 Narrow Down your Concern 4. 撰寫社會目標 Outlining Social Objective 	
06	孕育 Incubate	p.24
	<ol style="list-style-type: none"> 1. 營商模式 Business Model 2. 瞭解市場 Understanding the Market 3. 組織模式 Corporate Structure 4. 建立團隊 Team Building 5. 企業管治 Corporate Governance 6. 撰寫業務計劃書 Writing up Business Plan 	

07	創新 Innovate	p.40
	<ol style="list-style-type: none"> 1. 社企個案 Social Enterprise Case Studies 2. 小測試：你創新嗎？ Test: How Innovative Are You? 3. 實用連結 Useful Links 	
08	投資 Invest	p.48
	<ol style="list-style-type: none"> 1. 主要概念 Key Concepts 2. 本港為社企而設的主要資助計劃、比賽及投資平台 Major Funding Schemes, Competitions and Investment Platforms for Social Enterprises in Hong Kong 	
09	創效 Impact	p.56
	<ol style="list-style-type: none"> 1. 社會效益評估的要素及主要步驟 Key Elements and Essential Steps of Social Impact Assessment 2. 常見社會效益評估方法 Common Methods of Social Impact Assessment 3. 為社會效益進行評估的本地機構 Local Organisations Offering Impact Assessment Services 	
10	10大常見問題 10 FAQs	p.66
11	有用資料：支援社企及初創企業的計劃及平台 Useful Information: Supporting Schemes and Platforms for Social Enterprises and Start-ups	p.68
	<ol style="list-style-type: none"> 1. 政府資源及支援 Government Funding and Support 2. 社企支援計劃及平台 Social Enterprise Supporting Schemes and Platforms 3. 其他相關計劃及支援平台 Other Related Schemes and Supporting Platforms 	

有關社聯-滙豐社會企業商務中心
About HKCSS-HSBC Social Enterprise Business Centre (SEBC)

免責聲明
Disclaimer

01

引言：好好開社企

Introduction: Good Start - Setting up a Good Social Enterprise

「我有一個好點子，又有意義，又可以賺錢。你覺得我應該從哪裏開始？」

"I have a terrific and meaningful idea and it can also make money. Where do you think I should start?"

「到了知天命的年紀，感覺過去從來沒有實踐過自己的夢想。若我現在才選擇開辦社企，會否太遲？」

"I am now in fifties and think I have never made my dreams a reality. Would it be too late if I only choose to start my own social enterprise now?"

近年，「社企」是最熱門被搜尋的關鍵詞之一。大專院校紛紛舉辦社企比賽；資助社企的基金及創投平台相繼成立；媒體也爭相報道成功社會創業家的故事。事實上，香港近年社企的數目如雨後春筍，由2007年約200間，增長至2015年近580間。以往，社企的發展主要由非政府組織(NGO)主導，而近年，越來越多來自商界、專業界別及院校的有心人士參與其中。社企的數目多了，然而社企所發揮的社會效益如何？又有多少社企可以平衡「社會公益」及「經濟效益」的雙重底線，達至「義利兼備」？

開辦一間社企並不困難，能持守社企的價值，卻並不容易。多年來，我們的中心協助不少社企成立及營運。成功的例子固然有，失敗倒也不少。最常見的，是創辦人急於開辦社企，未有仔細思考自身的社會目標及定位，以致後來漸漸失去社企的價值。又有社企雖有獨特的創見及點子，卻沒有合適的團隊執行計劃，以至功敗垂成。

《好好開社企》系列共有兩冊：第一部為《初創社企實用手冊》，涵蓋開辦社企的五步曲；第二部為《法律形式的選擇及運作建議》。

我們出版《好好開社企》的目的，顧名思義，是希望為初創社企提供實用的指引，讓社會企業家能實踐好點子，創造好效益。

來開卷吧！

Social enterprise must be one of the most eye-catching concepts in recent years. Colleges and universities hold competitions related to social enterprise. Numerous funding programmes and investment platforms financing social enterprises are also being set up. Media are now jostling for first report on successful stories of social entrepreneurs. Social enterprises in Hong Kong, in fact, have been burgeoning during the recent years. The number of social enterprises has jumped from 200 in 2007 to almost 580 in 2015. Social enterprises were once directed mainly by NGOs but more and more people from the business community, universities as well as professional sectors are increasingly taking an active part.

While this is a remarkable increase in number, what social impacts have these social enterprises created? How many of them can successfully strike a balance between "social objective" and "financial goal", hence meeting the Double Bottom Line?

Setting up a social enterprise may not be difficult. What is not easy is to hold onto its founding value. For many years, our Centre has helped set up and support the operation of many social enterprises. While there certainly are successful stories, cases of failure are not lacking either. One of the most commonly heard problems is that some founders have not deliberated their social mission and positioning well enough before establishing a social enterprise. Eventually, the social enterprise quickly steers away from its values. Some have managed to found a social enterprise on the right and unique idea, but they end up in failure because they have not been able to form the right team to implement the idea.

SE Good Start comprises two books. One is A Practical Guide covering five essential stages of establishing a social enterprise and the other one is Legal Form and Recommended Practices.

By publishing SE Good Start, we aim to provide a practical guide to newly established social enterprises. We hope that this will enable social entrepreneurs to put good ideas into good practice of creating social impact.

Let's get started!

「社會上有各種問題，我覺得自己應該盡一點力，我覺得社會企業(社企)是最好的解決方案。」

"There are various problems in our society and I consider that I should play a part in solving them. I consider social enterprise (SE) is the best solution"

我們的中心設有一條「社企熱線」，每天電話響過不停，同事們忙著解答各式各樣的問題。問題各異，但大家都抱著同一疑問：想開社企，如何做好？

Our Centre has been operating a Social Enterprise Hotline and colleagues are busy answering all kinds of questions. Although questions may vary from one to another, they share one underlying concern - 'what do I need to do if I want to start a social enterprise?'

02

社企 vs 一般企業

Social Enterprise vs Ordinary Enterprise

讓我們先釐清一些重要的概念 – 什麼是社企，以及它與一般企業之差異。

Let's clarify some major concepts first. What is a social enterprise? How does it differ from an ordinary enterprise?

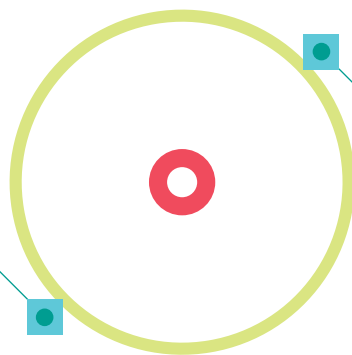
社企是什麼？

一般而言，社企是一盤用以達致某種社會目的的生意，例如為弱勢社羣創造就業和培訓機會、支援少數族裔、推動公平貿易、建設共融社區等範疇。社企以商業手法協助解決社會問題。社企所賺取的利潤主要用作再投資本身業務，以增加其社會效益，為股東賺取最大利潤並非唯一目標。在香港，目前沒有社企的統一定義，亦沒有社企的註冊制度及特有的法定形式。

What is a social enterprise?

A social enterprise, generally speaking, is a business that targets at a specific social mission such as creating jobs and providing training to underprivileged groups, giving support to ethnic communities, promoting fair trade and building a community of harmony. It attempts to solve social problems by commercial means. Its profit will be principally re-invested in the business to create wider social impact. Maximising profit for the shareholders is not its primary target. In Hong Kong, there is no formal definition of social enterprise. Neither is there any formal registration system for social enterprises, nor is there any legal form as social enterprise in Hong Kong.

可持續發展的企業營運模式
Operate as a self sustainable enterprise



為社會帶來正面的社會效益
Create positive social impact in the community

我們常常以「雙重底線」(社會公益、經濟效益)來說明社企的獨特價值。雙重底線的關係，其實是一個循環不息的互動。與一般社會服務不同，社企要有明確的商業目標，以維持其營運。但並非如一般的企業，社企的社會目標，是推動它持續發展的動力。因此，「社會目標」與「商業目標」皆是缺一不可的元素。

Usually we use 'Double Bottom Line' to describe the uniqueness of social enterprise which embodies a relationship between 'social objective' and 'financial goal' as a self-sustaining cycle of interaction. Unlike ordinary social service agency, social enterprise has a clear business target to reach in order to maintain and sustain its operation. Yet, unlike an ordinary business enterprise, social enterprise is primarily driven by its social objective. In other words, both the 'social objective' and the 'business target' are indispensable components of social enterprise.

社企與一般企業有何不同？

社企可以以不同的法律形式存在。社企的定義，並不取決於其法律形式，而是取決於其本質及最終目標。總括而言，雖然香港的社企以不同的法律形式運作，但都有其共同之處。

How does a social enterprise differ from an ordinary enterprise?

In practice, social enterprises in Hong Kong may take different legal forms. Thus, a social enterprise is not defined by its legal form but by its nature and ultimate objectives. Generally speaking, social enterprises in Hong Kong share some common features despite their diverse legal forms.

一般企業 Ordinary enterprise	主要目的 Main objective	社企 Social enterprise
為經營者爭取最大的財務回報 Profit maximisation for business owners	經營模式 Operation model	以可持續的經營模式達致其最終的社會目的 Operate as a self-sustainable mode for achievement of social objectives
爭取最大的財務回報 Profit maximisation	社會目標 Social Objectives	達到社會目的及自負盈虧 Achievement of social objectives and self-sustainable
不是企業宗旨 Not the mission of the enterprise	創造就業機會予弱勢社羣 Job creation for underprivileged groups	是社企的核心價值 Core value of social enterprises
不需要 Not necessary	分配利潤予企業擁有着 Profit distribution to owners	可被視作為其中一項社會目的，尤其是就業融合社企 Can be regarded as one of the social objectives, particularly for the Work-Integrated Social Enterprise (WISE)
容許 Allowed	在章程文件中明文述明經營本質及主要目的 Main objective and nature of business expressly stated in constitutional document	容許，除非社企已獲得免稅的資格。然而，分配利潤予東主及股東亦並非社企的主要目的 Allowed, except for those social enterprises already granted tax exemption. In any case, profit distribution is not the key objective
非強制實行 Not compulsory	利潤分配上限 Maximum cap of profit sharing	(只適用於沒有取得稅務豁免的社企) 建議實行，請參閱《好好開社企 - 法律形式的選擇及運作建議》 (Only applicable to social enterprise not granted tax exemption, but recommended) please refer to Book 2 'SE Good Start - Choosing a Legal Form and Recommended Practices'
非強制實行 Not compulsory	資產轉移限制 Asset Lock	同上 Same as above
非強制實行 Not compulsory		同上 Same as above

詳細資料及具體建議請參閱《好好開社企 - 法律形式的選擇及運作建議》
For detailed information and practice, please refer to Book 2 "SE Good Start - Choosing a Legal Form and Recommended Practices"

03

小測試：你準備好沒有？

Test: Are You Ready?

1. 對於我想處理的社會問題...

- a. 我已經作出仔細的資料搜集與研究，以及向相關的持分者收集意見，並已好好整理 (5分)
- b. 我初步得知問題的核心所在，正在與持分者討論 (3分)
- c. 我沒想過這個問題 (0分)

2. 我的社企方案...

- a. 十分創新，能夠補足目前的政策及服務的空白。我相信運用社企模式，能更靈活、更有彈性地回應問題 (5分)
- b. 雖然市面上有類似的服務，但相信我的方案更為完善及富有效益 (3分)
- c. 相比市面上提供的服務或方案，我的社企並不特別完善，亦並非富有效益 (0分)

3. 我的社企方案處於...

- a. 已有具體的計劃，亦正預備/正在進行測試 (5分)
- b. 萌芽的階段，沒有測試過，但有向相關人士分享我的想法 (3分)
- c. 其實我沒有仔細想過 (0分)

4. 怎樣形容你的團隊？

- a. 已初步組成一個團隊，亦已有成員全身投入了 (5分)
- b. 有幾個志同道合的朋友，但沒有具體分工 (3分)
- c. 只有我一個，說什麼團隊呢 (0分)

5. 團隊所投入社企的時間有多少？

- a. 差不多是整天整夜了，我們全神貫注，並有成員願意全職參與 (5分)
- b. 雖然成員仍只是兼職參與，但整體士氣不俗 (3分)
- c. 大家都只是閒聊吧，沒有人認真投入 (0分)

6. 開始要集資了，成員的反應如何？

- a. 已有集資計劃了，營運資金不是問題 (5分)
- b. 坦白說，仍未有具體的方案，不過我們會嘗試申請一些社企基金，亦預備約見社會投資者 (3分)
- c. 要籌錢？這與我無關 (0分)

1. For the social problem I want to work on:

- a. I have conducted detailed data collection and analysis, and have consulted relevant stakeholders and consolidated their views and opinions. (5 points)
- b. I have already grasped the crux of the problem and am now consulting stakeholders. (3 points)
- c. I have not deliberated about the problem. (0 point)

2. For my social enterprise business plan:

- a. It is innovative and it should be able to fill an existing policy or service gap. I believe adopting a social enterprise model should allow me to respond to the problem more flexibly. (5 points)
- b. Although similar services are available, my plan is better and more effective. (3 points)
- c. My plan is neither particularly sound nor effective as compared to existing similar services. (0 point)

3. The state of my plan:

- a. I already have a concrete plan and am preparing to test run / test-running. (5 points)
- b. It is still in embryo and has not been tested but I have shared my idea with relevant persons. (3 points)
- c. I actually have not given it much thought. (0 point)

4. How do you describe your team?

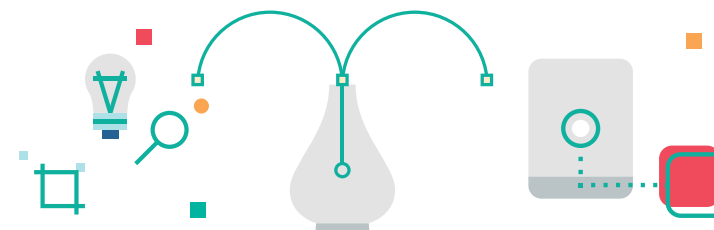
- a. I have formed a team with members who are already fully committed to it. (5 points)
- b. A couple of kindred spirits are there, though a clear division of labour is not yet developed. (3 points)
- c. I am still all by myself. (0 point)

5. How much time does the team spend on the social enterprise?

- a. We almost work on it day and night. Some of us are willing to commit full time already. (5 points)
- b. Team members are largely working on it part-time, but the morale of the team is pretty high. (3 points)
- c. It is pretty much just talking and no one has truly committed yet. (0 point)

6. It's time to raise fund. What're the responses of team members?

- a. Operating capital should not be a problem since we have already got a fund-raising plan. (5 points)
- b. Frankly speaking, we do not have any specific plan now. But we will try to apply for some grants provided for social enterprises and make appointments with social investors. (3 points)
- c. Fund-raising? It is none of my business. (0 point)



測試結果 Test Results

0-11
分 point

想清楚，社企是否最合適的選擇？

THINK TWICE: WHETHER SOCIAL ENTERPRISE IS THE BEST CHOICE?

或許你有一些想法，但仍未作出準備。你對所回應的社會問題不清晰，亦沒有仔細想過具體的方案。其實要解決社會問題，我們可以使用不同的方法，社企只是其中一種策略。你要想清楚，社企是否最合適的選擇？若你仍堅信自己的想法，那便要努力一點了。

Maybe you have some ideas but are certainly not well prepared. It seems that you are not very clear about the social problem that you want to address, nor do you have a specific plan. There are many other possible solutions than setting up a social enterprise. So you'd better be clear whether social enterprise is the best solution. You have to work harder if your answer is yes.

12-19
分 point

重視檢視方案，是否有些缺失？

REVIEW YOUR PLAN: IS THERE ANYTHING THAT CAN BE IMPROVED ABOUT YOUR EXECUTION PLAN?

你獲得的分數，讓你可以進場了。相信你已作出一些初步規劃，但仍未進一步實踐。你目前要做的，是重視檢視方案，看看有否遺漏。仍未跟持分者討論？找他們談談吧！尚未組織團隊？總會找到志同道合的人。多參加社企活動，或許你會遇見合適的隊友、投資者、潛在顧客。你現在應該脫離自己的框框！

You have got a pass already. We believe that you have made some preliminary planning but have not yet taken action to implement it. What you need to do now is to review your plan and check if anything is missing. Not yet consult your stakeholders? Just go ahead and do it now! Not yet build a team? Go find some kindred spirits. Existing activities organised for social enterprises are usually occasions on which you will meet your potential team members, investors and customers. It's time to get out of your comfort zone!

20-25
分 point

接近完美了，還欠什麼？

CLOSE TO PERFECTION: WHAT IS STILL MISSING?

非常接近了！還差一點，你便可以成為真正的社會企業家。目前有不少社企的比賽以及為原型項目而設的種籽基金。你可以試試看，藉著參與這些計劃，亦可以完善你的社企方案。

So close you are! You may be just one step away from becoming a social entrepreneur in real sense. There are currently many competitions on social entrepreneurship as well as seed money set for prototyping. You may attempt and take all of these as opportunities for you to improve your plan.

26
分 point

26分以上值得鼓勵，但當心亢龍有悔！

26 POINTS OR ABOVE BRAVO: BEWARE OF BEING COMPLACENT.

過去一段時間，相信你已作出很大的努力，值得嘉獎！你現在有足夠的實力去實踐你的社企夢想。但記著，計劃趕不上變化。市場的變化、社會的變化時刻發生。要時刻保持靈活，更要毋忘初衷。

You should be commended for all the hard efforts you have made. And now you should be fully capable of realising your own dream of running a social enterprise. But do remember that any plan is often outpaced by on-going changes in the market and social environment. So you have to be flexible and stick to your core mission.

04 初創社企五步曲：構思、孕育、創新、投資、創效

Five Stages of Setting up a Social Enterprise: Inspire, Incubate, Innovate, Invest, Impact

各位正在籌備開辦社企的朋友，或許你們正處於不同的階段。有人仍在考慮社企所針對的社會問題，有人已急不及待的成立公司及籌集資金。然而，希望各位稍為放慢腳步，重新以「初創社企五步曲」檢視自己的社企計劃，看看有否可以改善之處。

You may now be at different stages in the process of preparing to set up a social enterprise. Some of you may still be identifying a social problem to focus on while some couldn't wait to register it as a company and to raise capital. Wherever you are, we suggest you to slow down a bit and examine your plan against the five-stage framework below to see if there is anything you can make further improvement.

「初創社企五步曲」是我們綜合過去的經驗而設計的模式。這五步曲包括：

The “Five-Stage Model of Social Enterprise Start Up” is based on an inductive process of consolidation of our previous experiences in supporting / incubating social enterprises. The five stages include:



第一步：構思 First Stage: Inspire

回應社會問題是社企的核心，但這往往是很多社會企業家忽略的地方。我們發現，很多初創的社企家側重於對商業模式的規劃，而並非對社會問題的瞭解。他們花很多時間進行市場研究，卻並不多主動瞭解社區的需要。

要知道，若沒有充份瞭解社會問題以及現存的社區所需，縱有再完美的商業計劃，也與一般企業無異，這不是富有靈魂的社企。因此，認真「構思」，發掘社區需要及資源，是第一步，亦是最重要的一步。

Although responding to social issue is the core of social enterprise, what is often ignored by most social entrepreneurs is precisely this core function. Many founders of newly established social enterprises start with business model and plan rather than understanding the social problem. They usually spend much time on market researches, while seldom pay attention to understanding what the community or the people really need.

A social enterprise would be no different from an ordinary enterprise if it is not built on a thorough understanding of the social issue and need. A perfect business plan will be meaningless if it lacks a soul - the social value itself. Therefore, the first, and indeed the most important step is to understand the needs / problems as well as the potentials of the community.

第二步：孕育 Second Stage: Incubate

坊間有很多孕育平台，為初創社企提供諮詢服務。可是，沒有初步的想法與基礎，事情不會做成。你是社企的始創人，亦應該是最稱職的孕育者。在這階段，你要設計商業模式、瞭解市場需求、建立團隊、組織社企架構。在實踐之前，你應多參與社企的培訓課程、工作坊、社企診所等，好好裝備自己。

There are many incubation platforms in Hong Kong that provide advisory services for newly established social enterprises. But don't forget that you are the founder of your social enterprise and you should be its most informed incubator. Nothing can be achieved if you do not even have an initial idea to base your social enterprise on. At this stage, you are supposed to devise your business model, understand the market needs, build your team, as well as set up the organisational structure of your social enterprise. To be able to accomplish all these, you should equip yourself by taking part in training programmes, workshops and business clinics.

3

INNOVATE

第三步：創新 Third Stage: Innovate

人人說要創新，其實「創新」是什麼？是否每個社企都要有創新的元素，才是一個好的社企？事實上，很多人將創新及發明混淆了。社企不需要驚天動地的產品、服務或方案。「創新」是以新的模式回應舊有的問題。社企富有創新元素，固然理想，但為了創新而創新，結果只會本末倒置，這點要注意哦！

Everyone is talking about innovation, but what is 'innovation'? Is having something original and new a must to make a good social enterprise? In fact, many are mistaking innovation for invention. Social enterprises do not have to create brand new groundbreaking products, services or plans. 'Innovation' is about approaching old issues with new models and solutions. It will be great if a social enterprise does invent something, but innovation is more a means than an end itself. Please bear this in mind.

4

INVEST

第四步：投資 Forth Stage: Invest

有好計劃，沒有資金，也不能成事。政府近年推出了一些資助社企的種籽基金，大家可以考慮。有些基金以往只接受非牟利團體申請，現在私人公司亦合乎資格。除此之外，坊間亦有一些社企創投基金，重點投資富有潛力及高社會效益的社企，它們會以投資、貸款等不同模式提供協助。所以，只要是好的千里馬，便不愁遇不上伯樂。

Little can be done without capital even if we have got a terrific plan. You are suggested to consider applying for grant from the seed money programme launched by the Government in recent years. Some funding programmes were once for non-profit organisations only, but they are now open to other entities including private companies. Apart from this, there are some venture capital funds targeting at the highly competitive social enterprises with big social impact. They either directly invest in them or provide loans to them. As in an old Chinese saying: a real genius does not worry about whether there will be a scout.

5

IMPACT

第五步：創效 Fifth Stage: Impact

如何量度社企的社會價值？相信是大家正苦惱的問題。在初創社企階段，我們因為沒有具體的數據，以致很難明確地評估社企的社會效益。不用擔心，在這起步的階段，思考過這個問題，已經是不俗了。坊間有一些評估社會價值的工具，亦有一些工作坊教導相關知識。在這階段，先去瞭解一下。

How should the social value of a social enterprise be gauged? It is a problem that worries many social entrepreneurs. For a social enterprise at an embryonic stage, it is not easy to assess its social impact due to lack of data. Don't be overwhelmed by this problem. It is already commendable that you have seriously thought about this at this start up stage. There are some tools available to assess social impacts. There are also workshops providing you with training on knowledge and skills in social impact assessment. What you need to do at this stage is to go check them out.

05

構思：瞭解問題

Inspire: Understanding the Problem

在我們的中心工作，有時候像診所醫生，常常遇到一些需要協助的「急診」。

In our Centre, we always operate like a clinic since there are often emergencies.

社企 Social Enterprise (SE):

「糟了，我的社企刊登了招聘廣告已有一段時間，但仍然沒有合適的人應徵。你們中心可以幫助我們嗎？我的公司要開業了！」

"It's been a long time since we placed our job advertisement but no one has responded so far. Can you help us? Our company is about to open!"

中心熱線 Hotline:

「沒有問題，你的社企想聘請哪些人士？你目前是透過哪些途徑招聘？」

"No problem. What kind of persons do you want to recruit and through what means are you currently doing the recruitment?"

社企 Social Enterprise (SE):

「其實我成立這個社企，是希望可以幫助單親家長就業。我們是一間社企酒樓，需要聘請不同崗位的員工。例如侍應、樓面、洗碗、收銀等。我現在需要午市及晚市的職員。我是一心希望可以聘請單親家長的，我可以支付市場工資哦！」

"Actually I start this company with a hope to provide employment opportunities for single parents. We are running a restaurant and we would like to recruit them to fill different posts, such as waiters or waitresses, cleansing staff, cashiers and so on. I need people who can work during lunch and dinner hours. It is my genuine hope to hire single parents and I am prepared to offer them the market wage."

中心熱線 Hotline:

「你對單親家長的這份心意，真的很感謝。但這些崗位的下班時間，大概約幾點？」

"We genuinely appreciate that you would consider hiring single parents. But when do you expect them to be off the duty every day?"

社企 Social Enterprise (SE):

「要結帳、收拾等等，都應該是晚上11時半之後。」

"After checking the bills for the day, cleaning and so on, it will probably be after 11:30 pm."

中心熱線 Hotline:

「唔...你一心希望幫助單親婦女就業，那你跟她們談過她們的生活作息時間嗎？另外有沒有與相關的機構談過？」

"Look, you would like to provide employment opportunities to single mothers, but have you ever had a chance to talk with them and understand their daily life schedule? Or, have you ever talked with organisations working with single parents?"

社企 Social Enterprise (SE):

「沒有呢。那時候要忙著開公司、找舖位，哪有時間顧及。我看過報章一些報道，知道單親家長找工作很困難，才開辦這個社企。」

"No. I have not got enough time because I have been so busy making preparations and identifying a shop for the restaurant. I have learnt from some reports on newspapers that it is not easy for single parents to find jobs. So I decided to start this social enterprise."

中心熱線 Hotline:

「其實不是沒有解決的方法。只是單親家長要照顧子女，你現在所建議的時間實在不合適。若家長在上班，誰人照顧他們的子女呢？這樣吧，或許你需要調整一下員工的上班時間，或分拆為不同崗位，作為我們俗稱的『師奶更』。我們亦會介紹一些相關組織給你，希望他們可以轉介合適的人士。」

"There is always a way out. But the suggested working time simply does not fit the schedule of single parents. Whom can they turn to for taking care of their kids if they are away for work? Do you think you could make some adjustments to the working hours or identity job duties which are flexible enough to fit the schedule of these parents? We are going to introduce you to some organisations as well. They should be able to refer some people to you."

社企 Social Enterprise (SE):

「謝謝你！」

"Thank you so much!"

社企不瞭解受助人所需，並不會吧！可是，上述的個案並不罕見，甚至可以說是時常發生。我們發現這是不少社企的盲點：創辦人心有一腔熱誠，想解決某些社會問題或幫助某些群體，誤以為自己很了解問題所在，就一下子跳過，去作其他的規劃。當成立社企時，才發現原來還未認清問題本質。

You may not believe that social enterprises would have so little knowledge about the needs of their target beneficiaries. Yet, the above story is neither rare nor exceptional but it reflects the rather common blind spot found in the social enterprises. With an avid heart, social enterprise founders are often occupied by their own thought of solving a social problem and helping a particular group. Some of them therefore just plunged in and planned on things without in-depth understanding of the problem or the target group. They thought that they had already grasped the problem or the need well until practical problems emerge in the process of setting up the social enterprise.



1 發掘社會問題 EXPLORING THE SOCIAL ISSUE

「我的社企存在目的是什麼？」要解答這問題，確實有點虛無飄渺。嘗試用以下的思考框架，花30分鐘時間想想你的社企所回應的問題。

“What is the objective of my social enterprise?” You may not have any idea immediately about this abstract question. Try the following steps and spend thirty minutes thinking about the problem to which your social enterprise is intended to respond.

練習 EXERCISE

現時問題 PROBLEM OBSERVED

現時的狀態及社會的回應方案 RESPONSE: THE EXISTING SITUATION AND PREVAILING SOLUTIONS

問題的空隙 GAP



例子 EXAMPLE

長者就業 Elderly Employment

現時問題

- 大部分的長者約60歲退休
- 大部分長者身體仍然壯健，工作能力仍然不錯
- 對整體社會來說，出生於「嬰兒潮」時期的長者陸續退休，企業將面臨大量的人才流失
- 這批長者相對上一代，有較高的知識水平
- 企業雖然想留住人才，但現時政策並不容許
- 企業亦希望給予年輕員工晉升的機會，若延長退休年齡，將是個兩難局面
- 不少長者希望可繼續工作，與社會有更緊密的聯繫
- 他們傾向選擇更有彈性的工作模式，讓他們可以靈活安排私人活動
- 可是，目前甚少協助長者找工作的平台
- 企業即使希望聘用長者作兼職員工，亦無從入手
- 有一些行業，因為青黃不接的原因，漸漸式微.....

PROBLEM

- most seniors retire in their sixties
- most of them are still healthy and strong with great capabilities
- as to the whole society, seniors born during the baby boom are retiring, leading to a massive brain drain
- these seniors are more well-educated than their previous generation
- the current institutional arrangements have made it difficult for companies to keep talents
- companies get themselves into a dilemma between offering more promotion opportunities to younger workers and extending the retirement age
- many seniors want to stay at work and maintain connection with the society
- some seniors may want to choose more flexible mode of work which offers them more latitude for personal errands
- but there are currently not many platforms helping them find jobs
- companies do not know where they should start if they want to hire seniors as parttime workers
- some industries are declining and they have difficulty in attracting labour force.

現時的狀態及社會的回應方案

- 政府有相應的政策為長者提供退休保障，例如強積金、生果金
- 有些長者會運用自己的積蓄應付退休後的開支
- 某些企業延遲退休年齡，讓有工作能力的長者繼續工作
- 某些企業以彈性的方式聘用長者員工.....

RESPONSE: CURRENT STATUS AND SOLUTIONS

- some Government policies provide retirement protection for seniors like Mandatory Provident Fund Schemes (MPF) and Old Age Allowance
- some seniors spend their savings after retirement
- some companies have extended retirement age
- some companies hire seniors to work in a flexible way.....

問題的空隙

就業市場上：

- 市場上需要更多適合長者/退休人士的工作機會
- 企業需要支援，以聘用合適的長者員工
- 市場上欠缺配對長者員工及企業的平台
- 退休人士所積累的經驗及智慧，有時未能承傳至下一代。某些工種或技術出現斷層的情況

政策上：

- 大部分的企業退休政策並不符合大勢所趨
- 現時的退休保障並不足夠長者應付生活開支.....

GAP

The Employment Market:

- More job opportunities are needed for seniors and retirees
- Companies need support to hire suitable senior workers
- Lack of platforms linking seniors and companies
- Successful practices, experiences and expertise of retired workers sometimes cannot be passed down to the next generation. There are not enough talents when it comes to certain work types and techniques

Policies:

- Retirement policies of most companies are not in line with the socio-demographic trend
- The current retirement protection system cannot cover the living expenses of the seniors.....

在填寫這框架時，可考慮下列幾點：

- + 盡量嘗試列出多項觀點，越多越好
- + 從不同層面思考，例如政策層面、企業層面、市場所需，群體的想法與習性
- + 在這階段並不需要作出篩選，天馬行空亦無妨
- + 無須太快決定最終選擇的社企方案及模式
- + 完成這項練習後，可向來自不同背景的朋友分享，聽聽他們的想法

The following can be taken into consideration when you complete the form:

- + Try to list as many views as possible
- + To think about it from different angles like policies, companies, market demands and what people think and how they behave
- + There is no need for you to screen these ideas at this stage; just stretch your imagination
- + There is no rush in choosing the most suitable plan or model of social enterprise
- + After finishing this exercise, you can share your ideas with your friends and listen to what they think

2 搜集資料 COLLECTING INFORMATION

完成上述的思考過程後，你們應該會發現，問題很大、很多，而自己對問題的瞭解卻很少。不用洩氣，有感自己的不足，才是正常的反應。接下來是資料搜集的步驟。你們或許會認為，資料繁多，要認識社會議題有如大海撈針，該怎麼開始呢？

At this point, you may probably have realised that the scope of the problem is very big and it involves a lot of many issues, whereas you know very little about it. Do not feel disheartened, as it is quite normal that there is room for improvement. The following is about how you collect information to enrich your understanding. You may be overwhelmed by the potentially massive information and wonder how you may go about doing it effectively.

i) 二手資料：網上資料庫

i) Secondary Information: On-line Database

透過報章、雜誌、互聯網搜尋資料，相信大家已駕輕就熟。以下重點介紹一些資料庫及網站，建議大家抽時間瀏覽。

Everyone should be proficient in searching for materials from newspapers, magazines and the Internet. Here, we will mainly introduce some useful databases and websites for your reference.

香港統計資料 – 政府統計處

Hong Kong Statistics - Census and Statistics Department

網站上載有關香港社會各範疇的統計資料。除了人口普查報告及中期人口普查報告外，大家亦可從相關的主題性及專題報告書，搜集個別群體的詳細統計資料。

舉例，統計處於2014年出版《第62號專題報告書》，分析殘疾人士及長期病患者的全港性統計調查的結果。這本報告書刊載於2013年進行的一項有關該社群的統計調查。報告書涵蓋社群殘疾人士及長期病患者的估計人口、社會及經濟概況的資料、其照顧者的統計資料等等。不少社企聘用殘疾人士為員工，這報告書有助大家理解他們的社會經濟特徵。



www.censtatd.gov.hk/home.html

The website of the Census and Statistics Department provides statistics covering various aspects of the Hong Kong society. Apart from the Population Census and the Population By-census, detailed information about particular groups is available in Special Topics Reports.

For instance, the Department issued the Special Topics Report No. 62 in 2014, reporting a territory-wide survey results on persons with disabilities and chronic diseases. This report included a survey of the above group conducted in 2013. The report covers the demographic and socio-economic profiles of persons with disabilities and chronic diseases as well as the statistics relating to the people taking care of them. Many social enterprises employ disabled people and this Report can help the social enterprises understand the socio-economic characteristics of disabled people.

扶貧委員會 – 資料庫

Commission on Poverty - Archives

若大家想知道貧窮人士的概況及統計資料，不妨參考扶貧委員會的資料庫。該委員會除了出版年度的《香港貧窮情況報告》之外，亦會針對個別社群進行研究。例如，委員會上載了於2014年出版的《香港少數族裔人士貧窮情況報告》，特別分析各少數族裔族群的社會及經濟狀況等。

If you want to know the profile and statistics of the people living in poverty, it is suggested that you consult the Archives of the Commission on Poverty. Apart from the annual Hong Kong Poverty Situation Report, surveys targeting particular groups will also be conducted. For example, the Committee published the Hong Kong Poverty Situation Report on Ethnic Minorities in 2014, focusing on analysing the socio-economic profile of ethnic minorities.



www.povertyrelief.gov.hk/chi/archives.html

香港社會服務聯會(社聯) - 扶貧資訊網

The Hong Kong Council of Social Service (HKCSS) - Poverty Information Website

除了官方的網站外，坊間亦有其他組織對貧窮等社會議題進行獨立的研究。若大家想再瞭解有關貧窮、退休保障、社區經濟等議題，亦可參考社聯的扶貧資訊網。網站刊載不同社群的貧窮數據，以及相關的研究報告及立場書。

In addition to the websites of the Government, there are also others providing information on independent researches on social issues like poverty conducted by non-governmental organisations. For example, you can visit the Poverty Information Website of the HKCSS if you want to learn more about poverty, retirement protection and community economy. A database relating the poverty of different social groups, related research results and their position papers are listed on the website too.



www.poverty.org.hk

香港青年協會 – 青年研究中心

The Hong Kong Federation of Youth Groups - Youth Research Centre

若大家想重點瞭解香港的青年概況，可參考青協青年研究中心的研究報告及數據。該中心出版的青年意見調查、青年趨勢分析等報告，有助大家知道青年人的價值觀及行為。

If you want to focus on the youth profile of Hong Kong, you can make reference to the research results and data of the Centre. The Youth Poll and Youth Trends in Hong Kong published by the Centre help us understand the values and behaviours of the youth.



yrc.hkfyg.org.hk

智經研究中心

Bauhinia Foundation Research Centre

智經研究中心是一個獨立民間智庫，主要探討本港長遠競爭力及社會民生等重大課題。該中心定期發布不同類型的專題研究報告，其中有關「社會經濟流動」的環節，尤其值得大家參考。例如，該中心於2015年曾發布《協助單親人士就業·提升人力資源發展》的報告，分析單親人士個人特徵之數據，對我們瞭解這群組甚有幫助。

The Bauhinia Foundation Research Centre is an independent policy think tank which focuses on Hong Kong's long-term competitiveness and socio-economic well-being. The Centre releases different study reports regularly. One of them with/worths special reference is about social and economic mobility of youth. The Occasional Paper "Assisting single parents to work and enhancing human resource development" in 2015, which shows the data related to the characteristics of the single parents, is of great value for us to understand this group.



www.bauhinia.org

ii) 一手資料：觀察與交流

Primary Information / Data Collection: Observation and Exchange

能夠親自與受助群體及相關的持分者交談，從而理解他們的需要及特質，當然是最佳的資料搜集方法。可是，要親身接觸某些群體，可能並不容易。我們建議大家參考由一些團體安排的參訪活動，從而理解有關的社會課題。透過參加這些活動，大家可以親自與弱勢群體以及服務提供者交流。若想交流更具深度，亦可在相關團體擔任義工，慢慢建立網絡及積累知識。

除此之外，大家亦可透過訪談、聚焦小組、問卷調查等研究方法搜集所需資料。這當然是最理想的做法，但大家亦需考慮自己是否有足夠的資源、時間及專業知識去實踐這些工作。

This best way to collect information is to understand the needs and characteristics of the target beneficiaries and stakeholders through direct communications with them. It is, however, not that easy to have personal contact with some particular groups. So we suggest that you learn from the visits and activities organised by other organisations to have a better understanding of related social issues. You may then take these opportunities to personally communicate with vulnerable groups and service providers. If you want more in-depth exchanges, you can act as a volunteer in an organisation to gather more knowledge and build your network while involving in serving the needy personally.

In addition, you can gather the required information through interviews, focus groups and questionnaires. Even though it is an ideal way of collecting information, you have to ask yourselves whether you have enough expertise, time and resources to do so.

實用資料 Useful Information

社會福利署 (社署) - 服務單位名單

Social Welfare Department - List of Service Units

網站上載了提供社會服務之單位名單，涵蓋家庭及兒童服務、安老服務、社區發展等範圍。你們可以瀏覽這些服務單位的網站，查看有否開放予公眾參與的活動以及擔任義工的機會。

The website provides a list of service units that covers family and child welfare services, services for the elderly, and community development, etc. Through visiting the websites of these service units, you can look for information about public activities they organise or opportunities for volunteer.

www.swd.gov.hk

社聯 - 機構會員名單及《社企指南》

HKCSS-Membership Lists of the HKCSS and the Social Enterprise Directory

社聯目前有超過400間會員機構，包括受社署資助的社福團體以及一些非受社署資助的組織及平台。這些組織所推動的社會議題甚廣。此外，社聯轄下的社聯-滙豐社會企業商務中心出版的《社企指南》，涵蓋了全港逾500間社企單位的聯絡資料。若大家想進一步瞭解社企的運作，亦不妨親自考察。

HKCSS now has a membership of more than 400 social welfare organisations. Some of them are receiving subsidies from the Social Welfare Department and some are not. They work on a wide spectrum of social issues. The Social Enterprise Directory published by the HKCSS-HSBC Social Enterprise Business Centre also covers the information of over 500 social enterprises. You may check it out if you want to know more on the operation of these social enterprises.

社聯會員名單 Membership Lists of the HKCSS: www.hkcss.org.hk/c/membership.asp

社企指南 The Social Enterprise Directory: www.socialenterprise.org.hk/en/sedirectory

香港公平貿易聯盟

Fair Trade Hong Kong Foundation

近來有不少社企有志推動公平貿易。若大家對此課題有興趣，可參加由香港公平貿易聯盟所舉辦的活動。活動的內容十分有趣，有市集、放映會、學校活動等。相信你們能透過這些活動認識志同道合的朋友。

Many social enterprises are committed to the cause of fair trade recently. You may take part in the activities organised by Fair Trade Hong Kong Foundation if you are interested in this topic. Of these interesting activities are bazaar, movie screening and other school-based activities. We believe you will find like-minded people through these activities.

公平貿易聯盟 Fair Trade Hong Kong: www.fairtradehk.org

3 聚焦問題 NARROW DOWN YOUR CONCERN

經過上述過程，你會觀察及瞭解到社會問題的真實情況。接下來，你可以開始聚焦處理問題了。對應剛才思考框架，用45分鐘將你的觀察記錄下來：

After going through the above, you should have come to understand the social problem more. You can now start to narrow it down and focus a specific aspect of the problem. Spend 45 minutes writing down what you have observed.

練習 EXERCISE

問題的空隙 Gap

觀察所得 Observations

可考慮的方案 Possible Proposals

綜合分析 Consolidated Analysis

初擬方案 Tentative Proposal

例子 EXAMPLE 長者就業 Elderly Employment

問題的空隙

就業市場上：

- 市場上需要更多適合長者/退休人士工作的機會
- 企業需要支援，以聘用合適的長者員工
- 市場上欠缺配對長者員工及企業的平台
- 退休人士所積累的經驗及智慧，有時未能承傳至下一代。某些工種或技術出現斷層的情況...

GAP

The Employment Market:

- More jobs are needed for seniors and retirees
- Companies need support to hire suitable senior workers
- Lack of platforms linking senior workers and companies
- Successful practices, experiences and expertise of retired workers sometimes cannot be passed down to the next generation. There are not enough talents when it comes to certain work types and techniques.....

觀察所得

就業市場上(長者角度)：

- 長者的生活作息時間是怎樣？...
- 長者理想中的退休生活是什麼？...
- 長者希望退休後繼續工作嗎？...
- 哪一類型的長者希望繼續工作？...
- 長者能夠應付的工作？...
- 長者希望的工作模式？...
- 長者找工作面對的困難？...
- 他們如何處理這些困難？...

OBSERVATIONS

The Employment Market (from the seniors' perspectives):

- What is the daily life schedule of the seniors? ...
- How do the seniors think about their ideal retirement life? ...
- Would they like to continue working after retirement? ...
- Who among the seniors would like to continue working? ...
- What are the jobs that they are capable of doing? ...
- What sort of mode of work do they expect? ...
- What difficulties are they likely to face in looking for jobs? ...
- How are they going to cope with the difficulties? ...

就業市場上(企業角度)：

- 企業希望聘用退休長者嗎？...
- 企業的政策及資源是否配合？...
- 年輕的員工有哪些想法？...
- 企業目前遇到什麼困難？...
- 企業願意付出額外資源解決人手問題嗎？...

The Employment Market (from the perspective of companies):

- Would they want to hire retired seniors? ...
- Is hiring of seniors aligned with their existing policies and resources? ...
- How do the younger employees think about this? ...
- What kind of difficulties are companies likely to face? ...
- Are companies willing to use extra resources to deal with their human resource problems? ...

可考慮的方案：

- 開辦社企，直接聘用長者（參考例子：銀杏館）
- 開辦一所幫助長者找工作的職業介紹所，向長者收費
- 開辦一所幫助長者找工作的職業介紹所，向企業收費
- 開辦一所社企顧問公司，為企業培訓長者，以及協助企業推行長者友善政策
- 自己不開辦社企，但鼓勵有興趣的長者自組公司，自己從旁協助……

POSSIBLE PROPOSALS:

- Start a social enterprise (SE) and hire seniors as employees (as in Gingko House in Hong Kong)
- Start an SE employment agency to help the seniors to look for jobs, operating based on charges on the seniors concerned
- Start an SE employment agency to help the seniors to look for jobs, operating based on charges on companies
- Start an SE consulting firm to provide elderly training programmes for companies and help companies promote elderly-friendly policies
- Give support to seniors who are interested in starting companies rather than setting up an SE by your own……

綜合分析：

- 部分長者願意在退休後繼續工作，但工作模式及時間需要彈性
- 大部分長者不願意付佣金予中介機構
- 部分企業願意付中介費用，但大企業傾向與較知名及大型的職業介紹所合作
- 一些中小企需要彈性的人手，亦願意聘用長者
- 中小企願意付中介費用，但金額不多
- 自己沒有任何有關職業配對的知識、經驗及網絡，但團隊中有成員具有相關經驗
- 自己擔任長者機構的義工多年，認識不少長者、其家人及服務長者的團體……

CONSOLIDATED ANALYSIS:

- Some of the seniors are willing to continue working but only with flexible working modes and hours
- Most of them are not willing to pay for the services of employment agency
- Some companies may be willing to pay for services provided by employment agency and big companies may tend to cooperate with large and famous employment agency
- Some small-and-medium companies need flexible labour and may be willing to hire seniors
- Small-and-medium companies may be willing to pay a small amount of fee to the employment agency
- You do not have the expertise, experiences and connections to do job matching, but some members in the team are experienced
- You have been serving as volunteer in elderly service agencies for years and thus you have known many seniors and many of their relatives and other similar service organisations……

初擬方案：

- 成立為長者配對工作的社企，向企業收取費用
- 初期的重點客戶是中小企，建立品牌後，可向大企業推廣
- 雖然有成員具相關經驗及網絡，但自己並不熟識這行業，需要邀請更多專才加入

TENTATIVE PROPOSAL:

- Establish an SE providing job matching service for the seniors and the revenue is generated by charging the companies concerned
- Initially, the target customers are the small-and-medium companies. Having established a brand, the service can be extended to larger ones
- Although there are members in the team having experiences and networks, more related experts should be recruited to join the team

當你仔細地記錄所搜集的資料後，你會發現事情的可行性，以及自己是否有把握去實踐方案。

以上述個案為例，若成立為長者而設的職業介紹所，可以幫助更多長者就業，本來是一個不錯的想法。可是，對於開辦一間社企，收入來源及商業模式的可持續性是十分重要的。搜集資料後，你們發現長者不願意付中介費用，而大企業一般只相信具知名度的職業介紹所，因此在創業初期，要打進大企業的市場，實在並不容易。

反之，中小企需要具彈性的人手，而他們亦願意支付一點費用予中介機構。雖然收費不多，但若參加的企業數量足夠，收入已可以維持社企的營運。當社企積累相當的經驗及成功個案後，便可擴大規模，向大企業推廣服務。

A careful study of the collected information will enable you to make a judgment on the feasibility of your plan and whether you have the capacity to put it into practice.

Referring to the case example above, starting an employment agency could have been a great idea since it might help more seniors to find jobs. However, as you are running a social enterprise, a constant flow of revenue and a sustainable business model are very important. Based on the collected information, we can see that seniors may not be willing to pay for employment services while large companies may only seek cooperation with famous employment service agencies rather than yours. All of these constitute big hurdle for you to penetrate into the market.

Small-and-medium companies, by contrast, may be more willing to pay a small amount of money to the job-matching agency. Although the fee level may not be high, a reasonable volume of business transactions with these companies may constitute a sufficient amount of revenue to keep your social enterprise. Once experiences are acquired and successful cases are established, the service can then be scaled up and extended to big corporations.

4**撰寫社會目標
OUTLINING SOCIAL OBJECTIVE**

社企與一般企業不同，一般企業的目的是牟取最大的利潤，而社企的意義在於解決社會問題。因此，「社會目標」是我們的核心理念。那如何讓大眾得知我們的社會目標呢？

為自己的社企撰寫社會目標，是最重要的一步。我們建議大家將社企的社會目標在章程以及社企的宣傳物品清晰地表達，讓大眾知悉你們成立社企的目標。

你們可翻閱本系列第二部《法律形式的選擇及運作建議》，我們提供各種範例讓大家參考。

Unlike an ordinary enterprise, social enterprise aims to solve social problems rather than seeking maximum profit. Thus, the social objective is our core. So how then are we going to communicate our social objective with the general public?

Indeed, writing up the social objective of a social enterprise is the most important step. We suggest that the social objective should be specified in the form of company's Articles of Association as well as promotional materials to let the public know what your social enterprise aims to achieve.

For more information, please refer to "Choosing a Legal Form and Recommended Practices" in which we have included some examples for your reference.

06

孕育
Incubate

要創辦能持續發展的社會企業，除了需要清晰的社會目標，亦要有實而不華的商業計劃，再配合合適的組織模式、團隊以及企業管治計劃。當然，充分瞭解市場和持分者的需要亦是必要的。

有別於一般社福團體，社企需要有可持續的營商模式，以帶來穩定的收入來源。故此，如何創造收入來源、獲得盈利，對初創社企來說十分重要。

營商模式就像社企的引擎，提供前進的動力。在撰寫計劃書時，不妨先嘗試以下的思考方式，策劃一個既富有社會價值，又可持續發展的社企商業方案。

A sustainable social enterprise requires both a clear social objective and a practical business plan, to be supported by a suitable corporate structure, staff team as well as governance plan. Moreover, it is necessary to understand the market and stakeholders' needs.

Unlike social welfare organisations, a social enterprise must have a sustainable business plan to secure stable source of revenue. This explains why it is important to identify the source of income and profit for a newly established social enterprise.

Business model is the power engine of a social enterprise. In preparing your business plan, you may try the following steps to devise a plan which leads to both sustainable business development and high social value.

1 營運模式
BUSINESS OPERATION MODEL

為何要做 WHY WE DO IT ?

- 為何要開辦這社企?
Why do we need to start a social enterprise (SE)
- 能為社會帶來怎樣的改變?
How is it going to bring about change to the society?
- 沒有你的社企出現，社會又會如何?
What would happen without your SE?

願景
Vision Statement

做些甚麼 WHAT DO WE DO ?

- 你的社企從事甚麼業務？目的如何？
What does your SE do? What are your objectives?
- 提供甚麼服務/ 產品/ 平台？
What products, services or platforms do your SE provide?
- 誰會付錢購買此服務/ 產品/ 使用這平台？
Who are going to pay for using the services/ products/ platforms?

宗旨
Mission Statement

如何做 HOW WE DO IT ?

- 如何做？
How We do it?
- 如何將你的構思實行出來？
How are you going to put your idea into practice?
- 如何透過你的社企為社會帶來改變？
How does your SE bring about changes to the society?
- 需要多少時間才能逐一實現你的構思？
How long does it take to realise your idea?
- 需要那些資源？
What resources are needed?



願景

是社企的一個長遠目標，可以是具啟發性的概念，或是能改變社會的想法。具體及清晰的願景，能有助滿足相關持分者的需求，如合夥人、顧客、職員、受惠群體、投資者/ 資助者等，並助你策劃更周全的營運策略。

Vision

As a long-term goal of a social enterprise, vision should either be an inspiring concept or an idea which brings about change to the society. A clear and specific vision not only helps social enterprise to fulfil the expectations of stakeholders like partners, customers, workers, beneficiaries and investors or financial supporters but also help you formulate a more comprehensive business strategy.

例子 EXAMPLE

假設你的社企是扶助少數族裔群體的，你的社企願景可以是「確保少數族裔得到公平的待遇，享有全面參與勞動市場的權利及機會，並融入社會」。

Suppose your social enterprise aims to help the ethnic minorities, you can set your vision as something like: We seek to ensure that ethnic minorities have equal access to labour market, receive and equal treatment and integrate into the community.

宗旨

是精簡直接的商業概要，可隨著你的營商模式或業務發展而修正，但願景則要盡量保持。

Mission

is a simpler and direct statement of commercial needs and social objective. Different from vision, mission may be changed as your business develops.

例子 EXAMPLE

假設你的社企是聘用少數族裔人士的服飾店，你的宗旨可以是：「透過在服飾店創造培訓及就業機會予少數族裔，讓他們的收入提高，以改善生活質素。此外，亦能讓少數族裔人士一展所長，並融入社區。」

Suppose you run a clothes shop and you employ ethnic minorities, your mission can be something like: We aim to raise the income and improve the living standards of ethnic minorities by providing them with jobs and training programmes. In addition, we also work to realise their talents and capabilities so that they can be integrated into the community.

改變理論 (TOC)

我們可以透過改變理論，連接社企的願景及宗旨。簡單而言，改變理論指因著某特定的條件或狀況，而產生不同的改變。

假若能有甲、乙、丙的條件或情況，期望的改變就會發生。例如，某社區的貧窮人口很多，我希望讓區內人士能夠脫離貧窮，生活質素得到改善。這是我的最終願景。

我們可作出假設：若能夠在社區創造更多合適的就業機會，該區人士的生活質素能夠提升、社區人士就能夠脫離貧窮。

Theory of Change (TOC)

The visions and mission of a social enterprise can be linked together by a 'theory of change'. To put it simple, the theory of change is a statement of the conditions that are believed to create changes.

It goes like in the presence of a combination of factors A, B, and C, a certain change can be expected. For example, it is found that there are a lot of people living in poverty in a certain district. And now you would like to do something to help them get out of poverty so that their quality of life can be improved. This would be your vision.

Your theory of action may be stated like a hypothesis: If more job opportunities can be created, the quality of life of the poor can be enhanced, and they will be able to get out of poverty.

現在，讓大家來練習一下。你的社企有什麼願景？又如何達到？

Now let's do some exercise. What is the vision of your social enterprise? How do you plan to achieve it?

練習 EXERCISE

誰是你想處理社會問題的持分者？他們的經歷為何？需要遇到或發生甚麼狀況，結果才會有所改變，達到你想的願景？
Who are the stakeholders? What have they experienced? Under what circumstances would change in their experience be possible, so that your vision could be achieved?

想處理的社會問題所涉及範圍或程度為何？需要遇到或發生甚麼狀況，結果才會有所改變，達到你想的願景？
What is the scope of the problem you want to solve? Under what circumstances would change be possible, so that your vision could be achieved?

如何令你想處理的社會問題會消失或得到改善？需要遇到或發生甚麼狀況，結果才會有所改變，達到你想的願景？
What would make the social problem disappear or less severe? Under what circumstances would change be possible, so that your vision could be achieved?

達成社企的最終願景，我們需要投入哪些資源、期望有什麼產出及效果？長遠來說，我們最終想創造哪些價值 (impact)？大家可以透過以下簡單的改變理論說明上述要項。

What input is needed if we want to achieve our vision and what output and outcome do we expect? What are the desired impacts in the long term? The above questions can be answered by using the following Theory.

簡單的改變理論 THEORY OF CHANGE

投入 INPUTS

達至願景所需的資源，例如租金、薪金、項目資本、時間、專業知識等。
Resources needed to achieve your vision, like rent, salary, capital, time and expertise etc.

活動 ACTIVITIES

達至願景所需的活動：例如為弱勢社群提供的培訓、社區活動等。
Activities needed to achieve your vision, like training programmes for the vulnerable groups and activities in local communities

產出 OUTPUTS

項目所產出的可量度結果 - 例如產品生產量、服務提供的數量、獲得的財政收入等。此外，亦應包括與社會目標有關的產出，例如為弱勢社群創造的職位數目、弱勢社群的收入增長等。
Measurable outcomes of your social enterprise like product output, the number of services and revenue etc. Outputs related to social objectives should also be included like the creation of job opportunities for vulnerable groups and increases in their salaries.

效果 OUTCOMES

項目帶來的效果，為社會帶來的改變。與產出不同，一般來說，產出是較容易量化的，而效果則是較難量化的。例如弱勢社群的自我形象提升、大眾對弱勢社群的認知提高、社區的凝聚力更緊密等。
They include what outcomes your social enterprises have brought and what changes have been made to society. Outcomes, unlike outputs, are relatively difficult to measure. For example, the self-images of vulnerable groups have been improved, the public have enhanced their awareness of the vulnerable groups and local communities have become more united.

效益 IMPACT

社企為社會帶來的影響。若沒有社企的存在，這些影響是否會出現？
Impacts that social enterprises have created on society. Would these impacts exist without your social enterprises?

小結 SUMMARY

撰寫商業計劃時，能精簡說明你的社企是做甚麼、社企存在的原因與價值，以及如何實行，誰會付款購買你的服務或產品，基本上你已順利完成了大部分的規劃。至於明確的開支和收入預算、市場策劃，和宣傳推廣等，可根據效益價值鏈的投入、產出，以及業務活動所需要的經費，再詳細列明。

You will be more than halfway through the planning process if you have by now been able to state concisely what your social enterprise is going to work on, why it should exist at all and for what value, and who would be your potential customers in your business plan. Other details such as budget with clear expenditure and income breakdown, marketing strategies, promotion and so on can be further determined based on the input, expected output, and cost of your business activities in your value chain.

2 瞭解市場 UNDERSTANDING THE MARKET

作為一個初創社企，你可能不會不自覺地專注在自己的點子，而忽略了不同持分者的需要。其實要瞭解市場，必須認識你的所有持分者，因為他們每一位的參與都能夠為你的社企帶來不同的影響力。例如，若能清楚知道「受惠者」與「顧客」的分別，了解他們的需要，再定出優先次序，對品牌定位、議訂合約和價目、營銷策略、市場推廣等，便能事半功倍。

As a newly established social enterprise, it's very likely that you may unconsciously focus exclusively on your own thought and ignore the needs of your stakeholders. To understand the market, you have got to know and understand your stakeholders well since their engagement is going to impact on your social enterprise in one way or another. For example, if you are able to distinguish the difference between the target beneficiaries and customers, understand and prioritise their respective needs, you will be able to determine your brand positioning, formulate agreement, devise your pricing strategy, formulate your marketing strategies and so on.

社企有哪些持分者？設想你將開辦一間聘用長者的社企餐廳，想想有哪些相關的持分者，他們有哪些特質及期望？
Who are your stakeholders? Who will be your stakeholders and what are their characteristics and expectations if you are to open a restaurant and employ the seniors?

練習 EXERCISE

社企內 INSIDE SES

	特質 Characteristics	期望 Expectations
長者員工 Elderly Workers	年屆六十或以上的退休人士、有豐富工作經驗、於附近地區居住。部份人有興趣再從事餐飲業但缺乏經驗 Retired community aged 60 or above, experienced workers. Some of them interested, however with little of experiences in catering service. Most of them live in the local neighbourhood.	希望退休後仍然能夠發揮所長及貢獻社會，希望工作時間更具彈性，並藉此能夠認識其他長者 They still want to contribute their talent after retirement but hope to work flexible time and get to know other seniors
一般員工 Other types of workers		
董事 Directors		
創辦人 Founder		

社企外 OUTSIDE SES

	特質 Characteristics	期望 Expectations
顧客 Customers	在附近工作的上班族，以女性、中上層管理層為主、有較高的教育水平。喜歡較健康的菜式、對社會議題表示關注 They work in the neighbourhood and are predominantly female in medium or high level positions with relatively high level of education. They prefer healthy cuisines and are interested in social issues.	支持社企及長者就業，因此不介意付出較高昂的價錢。但對食物質素及社企的社會意義有相當高的要求 They support social enterprise and the idea of elderly employment and are willing to pay a little bit more for this cause. But they have high requirements on the food and the social value of the social enterprise.
其他受惠長者 Other benefited elderly		
供應商 Supplier		
競爭對手 Competitor		
服務長者的團體 Organisations offering help to the elderly		
投資/資助者 Investors or funders		
社區人士 Local community		
相關政府部門 Related Government Departments		
合作團體 Collaborators		

完成上述表格後，再回答下列問題，將有助你撰寫業務計劃。

By filling out the above form and answering the following questions, you will be more able to work out your business plan.

練習 EXERCISE

1. 你的社企提供甚麼？

- + 提供甚麼產品/服務予目標群 (受惠者、顧客)
- + 用甚麼渠道或方法接觸目標群，瞭解他們的需要 (受惠者、顧客)
- + 如何回應目標群 (受惠者、顧客) 的需要

2. 你的社企所提供的產品/服務價目如何？

- + 與貿易夥伴關係如何
- + 所提供的產品/服務需要接受規管或申請相關牌照

3. 顧客能在哪裡購買你的社企產品/服務？

- + 目標顧客的購買習慣如何
- + 如何鼓勵顧客採用你的產品/服務

4. 受惠者能在哪裡得悉你的服務？

- + 受惠者身處的社區情況如何

5. 你的社企為何是最好的產品/服務提供者？

- + 有何獨到之處
- + 與競爭對手有何不同

6. 怎樣的業務活動才算成功？

7. 列出三項主要的業務活動及執行方案。

1. What services or products does your social enterprise offer?

- + What are the services or products and who are the target groups (beneficiaries and customers)?
- + How are you going to contact the target groups and get to know what they need? (beneficiaries and customers)
- + What will you do to meet their needs? (beneficiaries and customers)

2. How are you going to price the products or services that your social enterprise provides?

- + How is the relationship with your suppliers?
- + Are the products or services subject to certain regulations or license requirements?

3. Where can customers buy your products or services?

- + What are the consumption patterns of your target customers?
- + How are you going to attract your customers to buy the products or services?

4. Where can your beneficiaries learn about your products or services?

- + What is the current situation of the community where those beneficiaries live?

5. What would distinguish your social enterprise as the best products or services provider?

- + What is so unique about the products or services?
- + How are they different from what your competitors are providing?

6. What businesses can be called a success?

7. Please list three main business activities and the respective action plans.

小知識 Tips

有沒有想過，社會大眾對社企的印象如何？顧客又是否認同社企的理念？

以上問題對社企創業家來說十分重要。民政事務局於2013年委託香港中文大學及社聯-滙豐社會企業商務中心進行一項名為《香港社會企業—透視香港社企實況》的研究。當中研究單位進行了一項電話調查，訪問逾1000名的市民大眾，瞭解他們對社企的看法以及其消費行為。研究的結果相當有趣，我們發現：

Have you thought about what the general public thinks of social enterprises (SEs)? Would your customers agree to the value of the social enterprise?

This question is of great importance to any founder of social enterprise. Commissioned by the Home Affairs Bureau in 2013, the HKCSS-HSBC Social Enterprise Business Centre and the Chinese University of Hong Kong conducted a research named "The Research Study on the Social Enterprise Sector in Hong Kong - to capture the Existing Landscape of the Social Enterprises in Hong Kong". A telephone survey of over 1000 citizens was conducted in an attempt to understand what they think of social enterprises and their consumption patterns. The findings are interesting:



- ◆ 大眾對「社企」這一名稱的認知度很高。有**78.5%**的受訪者聽過這一名稱。The general public is well aware of the term "SE". **78.5%** of the people interviewed have heard of this term.
- ◆ 廣播媒體的宣傳十分有效，**73.3%**的受訪者表示透過這媒介認識社企。Broadcasting media are effective channels of promotion as **73.3%** of them have come to know SEs through them.
- ◆ **68.8%**的受訪者認同社企既要賺取利潤，同時亦要追求公益目標。**68.8%** of them recognise that SEs should be able to make profit as well as to meet their social objectives.
- ◆ 有**72.4%**的受訪者認為「既賺錢、又追求公益目標」的模式可行。**72.4%** of them believe that the model of achieving both profit and social objectives is feasible.
- ◆ 雖然大眾對社企的認知度很高，但有超過一半(**54.3%**)的受訪者在受訪的半年內沒有購買過任何社企產品。Despite high level of public awareness, **54.3%** of them have never bought any products from SEs within the six months before the survey.
- ◆ 但有**69.5%**受訪者卻表示，在未來半年內「一定會」或「可能會」購買社企產品。**69.5%** of them, however, say they will definitely or probably buy SE products within the next 6 months.
- ◆ 有購買社企產品的受訪者表示，希望自己的消費能夠回饋社會(**58.2%**)及認同社企的社會理念(**48.7%**)是他們支持社企的原因。The respondents who have bought these products say that a hope that their consumption will benefit the whole society (**58.2%**) and their identification with the SEs' social objectives (**48.7%**) are the two major reasons supporting them to buy SE products.
- ◆ **60%**的受訪者表示，他們願意付出更高的價錢購買社企產品。**60%** of them are even willing to pay more for the products of SEs.
- ◆ **77.9%**的受訪者願意付出額外10%或以下的價錢購買社企產品。**77.9%** of them are willing to pay as much as 10% extra amount of money for SE products.
- ◆ 受訪者認為「一般超市及便利店」(**61.5%**)及「屋村或屋苑商場」(**53.2%**)是最方便他們選購社企產品的地方。**61.5%** of them think it would be most convenient for them to buy SE products in supermarkets and convenience stores while **53.2%** say housing estate stores.

上述結果有助大家瞭解潛在客戶的特質。詳細內容可參閱研究報告：

The above results may help you understand the characteristics of your potential customers. For detailed information, please visit the website:

www.social-enterprises.gov.hk/tc/research/research.html

3 組織模式 CORPORATE STRUCTURE

任何人也可以在香港設立業務，開設公司和社會企業。凡有業務往來者，除了需要向香港公司註冊處提出申請成立公司外，亦須向香港稅務局的商業登記署申請商業登記證。現時本港的社企，有部分也選用有限公司的組織模式，分別是擔保有限公司和股份有限公司。

有限公司的擁有人須承擔「有限法律責任」，但合夥、獨資經營公司和無限公司的合夥人或擁有人均須負責該業務的全部債務和責任。而有限公司因受到公司治理制度限制，公眾可隨時查閱有關股東、董事及公司的訊息。有限公司的透明度較高，較容易說服投資者注資或方便申請各項資助與貸款。

成立社企與一般企業有別之處，是社企必須視社會目標為業務重心，所以在挑選組織模式時，要多加留意哪一模式能符合該社企的宗旨及願景，並能有助業務發展。詳情可參閱《好好開社企》第二部：《法律形式的選擇及運作建議》。

Anyone can set up their own businesses freely in Hong Kong, either in the form of company or social enterprise. All business entities are required to file a formal application to the Companies Registry to become a company and obtain a Business Registration Certificate from the Business Registration Office, Inland Revenue Department. Some of the existing Hong Kong social enterprises take the form of limited companies, either limited by guarantee or limited by shares.

Owner of a limited company has only limited liabilities, whereas partners or owners of a partnership, sole proprietorship and unlimited companies are personally responsible for all debts or obligations incurred through the business. Owing to corporate governance requirement, limited companies allow the general public to have access to information of shareholders, directors and messages or information related to the companies. As a higher level of transparency is required of limited companies, it is easier to attract investment or more convenient to apply for subsidy and loan.

The difference between a social enterprise and an ordinary enterprise is that the social objective of the former must be its core business. And for this reason, you have to pay attention to how your chosen form of entity would be more consistent or suitable for your mission and vision. For detailed information, please refer to the Book 2 'Choosing a Legal Form and Recommended Practices'.

4 建立團隊 TEAM BUILDING

當你決定開辦社企，團隊是你的最大資產，亦是最大投資。如何物色合適的職員或夥伴，跟你共同實現願景，是你的最大挑戰。在尋找夥伴之時，除了大家要志向相投外，你亦需要考慮以下條件，網羅一些跟你截然不同的夥伴。

After you have decided to start a social enterprise, a good team will be your biggest asset as well as investment. The most formidable challenge facing you is how to find the best people and partners with whom you are going to work to realise your vision. In addition to sharing similar objective and interest, you also need to take into consideration the following to look for partners who are different from you.

獅子 LIONS

創辦人
founders

帶領團隊實踐目標、克服困難的領袖型人物
who lead the whole team to conquer difficulties and realise their goals



牛 COWS

實現宏願的實幹型人物
the hard working colleagues

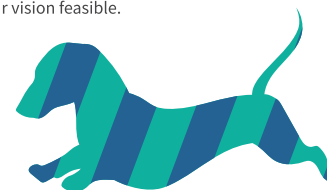
就算你抱有很遠大的願景，亦難以單打獨鬥，你需要實幹型的夥伴，確切地能將你的想法變得可行。
You can't fight your own battle even if you have a pretty far sighted vision. You need someone who works hard and down to earth to make your vision feasible.



狗 DOGS

陪你渡過難關的忠誠型人物
the loyal companions in difficult times

初創社企滿途荊棘，你需要忠誠的夥伴與你一起渡過危機，一起堅持理想。The path of establishing a social enterprise is fraught with difficulties and you need loyal partners to face and meet the challenges together and to hold onto your dream.



猴子 MONKEYS

聰明靈活的社交型人物
the clever and gregarious figures

初創社企，難以有龐大的團隊，若你的人際網絡有限，便需要擁有聰明靈活、善於建立人脈網絡的夥伴。他們懂得借力打力，加速社企成長，累積實力。Newly founded social enterprises usually do not have a large team, so you need someone who is clever, flexible and has a strength of building connection if your network is not wide enough. They know how to capitalise on and leverage resources in a way that helps your social enterprise to develop and accumulate stronger capacity.

貓頭鷹 OWLS

善於分析的專業人才
the smart and expert analysts

你亦需要頭腦清晰，善於規劃及分析的專才。嘗試物色跟你擁有不同技能的夥伴，他們有助你更客觀、冷靜地處理問題。You also need someone who always has a clear mind and are good at planning and analysing information. Always try to look for someone with different skills to help you deal with issues in a calm and more objective manner.

每個社企的特性不同，它們需要的專才亦不一樣。另外，一個團隊應盡量網羅來自不同背景、擁有不同才能的夥伴，才能讓社企均衡地發展。設想我們的團隊全是領袖型的獅子、或只是實幹型的牛，那將會出現什麼狀況？

Different social enterprises have different characteristics. Thus, the team of talents they need will also be different. In any case, a team should also bring together partners with different backgrounds and talents in a way that will contribute to balanced development of your social enterprise. What would it be like if all your team members are lions or cows?

嘗試回答以下問題，檢視你有否所需要的專才。

Try to answer the following questions and examine whether you have already got the talents you need.

1. 需要甚麼專業/技能/知識的專才，你的業務活動才得以順利進行？這些專才對你的業務活動有多重要？
What talents or expertise / skills / knowledge are needed to make your business run smoothly? How important are they to your business operation?
2. 身邊已有這些專才嗎？若沒有，有沒有方法能找到？
Are there any people around you who already have got any of these talents or expertise? If your answer is no, how are you going to look for them?
3. 若沒有門路，你自己能獨自學得上嗎？
If you are not able to find any, would it be possible that you learn it by yourself?
4. 能有其他可取替這些專才的方法嗎？(例如外判工作)
Is there alternative way to make these talents or expertise available for your use? (Outsourcing, for example)

一般來說，團隊成員擁有多方面的性格，你會發現難以簡單地將他們歸類。例如成員A既是實幹型，同時對團隊亦很忠誠。

你可以嘗試從社企的角度設想：「這一個成員對社企的最大價值是什麼？他的獨有特質是什麼？」這問題有助你將他們歸類，若你發現這成員對社企的發展沒有什麼特殊的價值，便要想想他是否適合留在你的團隊當中了！

In general, you may find it hard to categorise your team members since they may each possess multiple personality traits. For example, Member A can be hard working as well as loyal.

Perhaps, you may think from the perspective of your social enterprise: "What is considered to be the major value that a certain member may contribute to the social enterprise? What is uniquely found in him or her among other team members?" These questions may help you categorise your team members better. And you may have to think about whether you should keep a member when you find that she/he is having no special/unique value to your social enterprise.

練習 EXERCISE

團隊成員 Team Members	獅子 LIONS 領袖 Leaders	牛 COWS 實幹型人物 The hard working	猴子 MONKEYS 社交型人物 Sociable members	狗 DOGS 忠誠型人物 Loyal members	貓頭鷹 OWLS 專才型人物 Members with expertise
你 You 創辦人 Founder	X				
成員 Member A					
成員 Member B					
成員 Member C					
成員 Member D					

5 企業管治 CORPORATE GOVERNANCE

企業管治是管理和監察公司的制度。無論是以項目形式管理，還是以有限公司來營運的社企，都需要制定一套管治方法。目前香港沿用的基本企業管治由《公司條例》所載的主要法律規則所組成，主要是有關董事會及股東會議和其職責及補救方法。

實踐良好的企業管治，對社企來說更為重要，因為社企本打著以社會目標為首，利潤則足以維持持續發展的旗號來經營。而社企的擁有權、董事人選和人數都可能出現變化，所以愈來愈多客戶、利益相關人士及僱員也會關注公司的企業管治。

Corporate governance is about how to manage and monitor a company. Social enterprises, either run in the form of a project or a limited company, all need to set up their own governance. At the moment, the most prevalent corporate governance in Hong Kong comprises of the major laws and regulations stated in the Companies Ordinance. Most of them are concerning about the board of directors, general meeting of the shareholders, their respective responsibilities as well as remedy solutions.

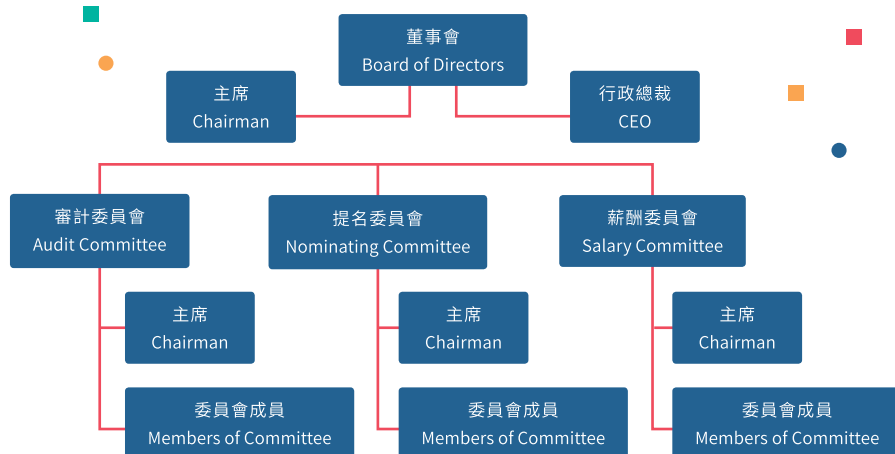
Good corporate governance is even more important for social enterprises because they are supposed to run a sustainable business using profit-making principle while ultimately striving for a certain social objective. As the ownership of social enterprise, its composition and number of directors may change in future, more and more of their customers, stakeholders as well as employees are starting to pay higher attention to the corporate governance of social enterprises.

企業管治大致可分為下列各點

Corporate governance can mainly be divided into the following parts



供參考的組織架構圖 ORGANISATIONAL CHART FOR YOUR REFERENCE



董事會成員之理想條件:

- 1 財務技巧: 有財務專業的背景, 能掌握商業運作及帳目的重要性
- 2 買家經驗: 能洞悉目標群的需要, 有助制定銷售策略
- 3 人力資源技巧: 為員工制定合約及提供專業的意見
- 4 資深管理技巧: 能擔大總管角色, 處理管理與營運
- 5 創業技巧: 志同道合的想法, 有熱誠及喜歡解決問題, 勇於面對挑戰

Desirable qualification of the board of directors:

- 1 Financial expertise: those with professional background in finance and competence in understanding the importance of business operation and financial account
- 2 Marketing expertise: those with ability to understand the needs of target customers and assist in formulating marketing strategies
- 3 HR expertise: those who are able to provide professional advice on employment contracts and other HR issues
- 4 Management expertise: those who are competent to be the manager of the team to deal with organisational management and business operation
- 5 Entrepreneurial expertise: those who share and own the mission, are passionate and ready to solve problems and face challenges

良好企業管治的要素如下

Good corporate governance may include the following elements

◆ 董事由獨立人士擔任 Board of Directors is formed by persons independent of the enterprise

如果社企的董事同時亦是公司的擁有人、朋友委任的企業家、或是參與公司日常業務管理的人, 董事會便很有可能會偏袒這些成員的意見。若大部分董事都是獨立非執行董事, 則可避免董事會產生偏見, 更能避免與管理層之間出現利益衝突, 從而能夠為公司利益作出獨立而客觀的判斷。

Directors may be biased if they are the owners of the enterprise, entrepreneurs appointed by their friends, or those who are involved in the daily management of it. These biases and possible conflicts of interest can be avoided if most of the directors are independent non-executive directors. They will then be able to make independent and objective judgments.

◆ 策略性規劃及業務運作由不同人士擔任 Strategic planning and business operation should be assumed by different persons

建議適用於沒有董事會的小型社企, 因為規劃策略的人毋須管理公司的日常運作, 可以專心策劃長遠的業務計劃。This is suggested for small SEs. Freeing the person responsible for strategic planning from day-to-day operation of the business will enable the former to focus on long term business development plan.

◆ 引退政策 Withdrawal Policy

無論是業務的拆夥或買賣安排, 必須預先計劃妥當並得到各有關人士(例如: 股東、家族成員)的同意。Spinning-off of business or its selling should be planned in advance and consent be sought from all concerned parties (e.g. shareholders and family members).

◆ 可靠的系統和程序 Reliable system and procedures

有了可靠的系統和程序, 即使擁有人不在(例如患病), 社企仍可正常運作, 或順利移交他人管理。With reliable system and procedures in place, a social enterprise can still keep running normally even the owners are absent (e.g. sick leave).

◆ 可靠的帳目 Reliable Account

即使是最小型的社企, 具備可靠的帳目不僅可以使企業家了解業務的進展, 也可令放款人相信其為股實可靠的公司。Reliable account not only allows the entrepreneur to understand the progress of the business, but also instills trust in lenders or funding providers that the enterprise is a reliable one. This is true even for the small SEs.

◆ 主要表現指標 Key Performance Indicators

這些指標(例如: 財務、市場推廣、產品/營運)乃用以量度公司、管理層、甚至董事會的表現。These indicators, on either finance, marketing, products or operations, are used to measure the performance of the enterprise, its management and its board of directors.

◆ 薪酬及人力資源政策 Salaries and HR policies

要吸引優秀人才, 社企在薪酬、獎勵、紀律及解僱方面必須具有透明度。Policies on salaries, rewards, disciplines and layoff must be made as transparent as possible to attract talents.

良好的企業管治制度, 可為社企帶來以下好處

- 1 提升社企的整體表現
- 2 為社企未來的業務及發展打好基礎, 增加商機
- 3 吸引投資者和資助機構, 有助社企擴張
- 4 加強社企在處理危機和對市場走勢作即時反應等方面的能力
- 5 增強市場對社企的信心。避免因為出現企業醜聞而影響整個行業及令投資者卻步

Good corporate governance may benefit a social enterprise in the following ways

- 1 Enhancing the general performance of the social enterprise
- 2 Laying a solid foundation for future business development and bringing in more business opportunities
- 3 Bringing in more investors and funders to help grow the social enterprise
- 4 Making the social enterprise more capable of dealing with crisis and responding to market fluctuations
- 5 Enhance the confidence of the market on the social enterprise. Avoid corporate scandals which will affect the entire industry and deter investors

若大家不懂得如何規劃社企的企業管治守則, 可參閱由廉政公署出版的《社會企業的內部監控》。這小冊子涵蓋企業管治的各種範疇, 例如財務管理、採購及人事管理等。

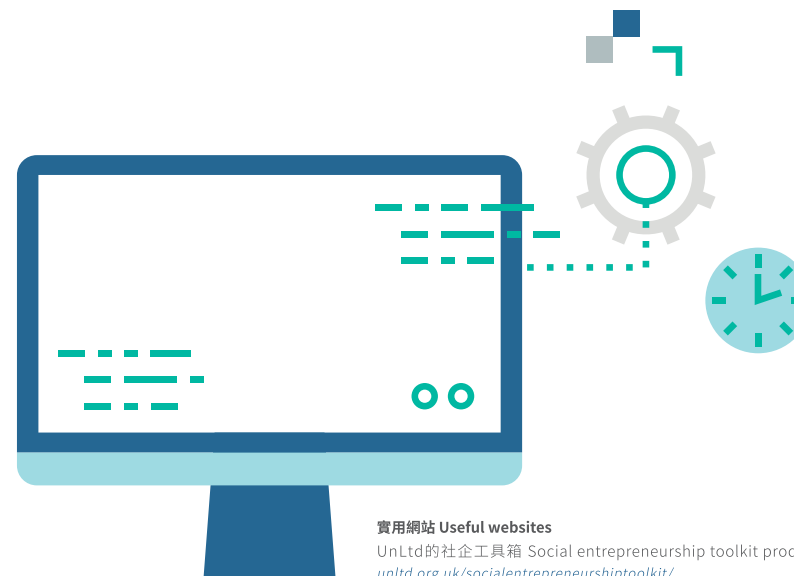
If you don't have a clear idea about how to establish a good corporate governance, you may refer to the Internal Control in Social Enterprises published by the Independent Commission Against Corruption, Hong Kong. This brochure, among others, covers various areas such as financial management, procurement and HR management.

www.icac.org.hk/filemanager/en/Content_1031/internalcontrol.pdf

6 撰寫業務計劃書 WRITING UP BUSINESS PLAN

撰寫社企業務計劃書並不是容易的工作。或許你們認為，只要有好的點子便足夠了，何須大費周章將點子寫下來呢？其實，撰寫計劃書是一個檢視想法的過程。到你開始著手撰寫計劃書之時，便可能發現自己的點子未夠周全，需要更多規劃。

Writing up a business plan is not an easy job. You may think all you need is a good business idea, and why bother to write it up. In fact, writing up a business plan is a process for you to review your idea. Once you start writing up your business plan, you will find there are a lot of things which you have not given due consideration and will have to work on them more.



實用網站 Useful websites

UnLtd的社企工具箱 Social entrepreneurship toolkit produced by UnLtd:
unltd.org.uk/socialentrepreneurshiptoolkit/

不同資助機構及社會投資者的要求各異，但一般來說，社企業務計劃書包括下列主要範圍：

While different funding bodies or social investors may have different requirements, a business plan of a social enterprise should generally cover the following:

主要範圍 Major scope	主要內容	Major contents
引言及介紹 Introduction	<ul style="list-style-type: none"> - 社企概要 - 社企的願景、宗旨及社會目標 	<ul style="list-style-type: none"> - Brief introduction of your social enterprise - Vision, mission and social objective of your social enterprise
社會問題分析 Social problems analysis	<ul style="list-style-type: none"> - 社會問題現況 - 社企如何回應社會問題 - 社企的目標受惠社群 	<ul style="list-style-type: none"> - Current situation of the social problem - Ways in which your social enterprise is going to respond to the social problem - Target beneficiaries
市場分析 Market analysis	<ul style="list-style-type: none"> - 行業現況及趨勢 - 目標客戶群分析 - 競爭者分析 	<ul style="list-style-type: none"> - Current situation and trend of the industry - Analysis of target consumers - Analysis of competitors
整體策略 Strategies	<ul style="list-style-type: none"> - 社企的策略 - 社企的獨特性、優點、缺點、機會及潛在風險 	<ul style="list-style-type: none"> - Strategies of your social enterprise - Strengths, Weakness, Opportunities and Threats (SWOT) of your social enterprise
管理及執行計劃 Management and Implementation Plan	<ul style="list-style-type: none"> - 短、中、長期的執行計劃 - 企業管治計劃 - 人力資源計劃 - 市場推廣計劃 - 風險管理計劃 - 其他計劃(如技術發展) 	<ul style="list-style-type: none"> - Short, medium, long term implementation plans - Corporate governance plan - HR plan - Marketing plan - Risk management plan - Other plans (technological development for example)
財務分析 Financial analysis	<ul style="list-style-type: none"> - 短、中、長期的財務預測 - 收支平衡分析 	<ul style="list-style-type: none"> - Short, medium, long term financial projection - Break-even analysis
社會效益評估 Social Impact Assessment	<ul style="list-style-type: none"> - 社會效益的量度 - 預期會達至的社會效益 	<ul style="list-style-type: none"> - Measurement of social impact - Expected social impact
附件 Appendix	<ul style="list-style-type: none"> - 例如：合作夥伴名單、市場分析數據等 	<ul style="list-style-type: none"> - List of partners and market data analysis for example

07

創新
Innovate

談到創新，很多人以為創新是指石破天驚的發明，或是原創特有的構思。其實所謂創新，是以新的方法回應舊的問題。創新並不是天才發明家所獨享的，我們作為社企創業家，只要跳出既有的框框，嘗試從另一角度去觀察社會，運用新的解決方案，便是創新。其實每人均擁有改變社會的力量，亦即有創新的能力。本章節將會以三個本地不同的社企為例，為大家展現創新的一面。

Most people think of innovation as astonishing invention of strong originality. In fact, innovation is actually about approaching old issues with new methods. Innovation is therefore not exclusively for talented inventors. As social entrepreneurs, so long as we can think out of the box and try to observe our society from an alternative perspective and devise new solution, that is considered as innovation already. Everyone has its own capability of effecting change on the society. That is the creative capacity. This chapter will take three local social enterprises as examples to illustrate innovation.

1

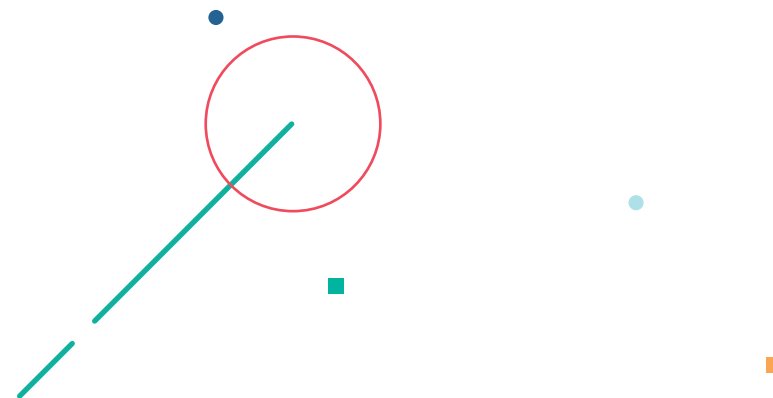
GREEN LADIES

GREEN LADIES屬於聖雅各福群會轄下的社會企業，創立於2008年，由2011年起改為以舊衣寄賣模式營運，至今共有四間店舖，分別兩間在灣仔，一間位於西營盤，以及一間在黃大仙，是香港一間富有特色的環保社企。

GREEN LADIES的創新，並不只是回收舊衣、推動環保。它的創新在於其寄賣模式和營商之道。為了提高寄賣衣物的質素，GREEN LADIES於2011年改變營運策略，讓寄賣者最多可獲得以售出價格的三成為報酬。此外，GREEN LADIES主要接收當季時令款式，以提升銷售機會及減少積存的問題，有別於傳統的二手衣物銷售模式，這是GREEN LADIES營商策略的一種創新。

此外，GREEN LADIES透過這二手衣物寄賣的平台，讓一班擁有零售經驗的中年婦女展開人生下半場。不少擁有豐富零售經驗的婦女在結婚後成為家庭主婦，她們已離開職場多年，難以再重投銷售行列。GREEN LADIES提供機會予這些婦女做回老本行，達至雙贏的局面。經驗豐富的售貨員，不但懂得為衣飾定價及選取衣物，還懂得閱讀顧客心態。她們強調「認清楚先好買」，鼓勵顧客選擇最合適自己的衣物，避免過度消費。

提升寄售衣物及服務員的質素後，GREEN LADIES的品牌亦隨之建立，成為一家專業的二手衣飾店。另外，GREEN LADIES亦希望透過改變香港人對穿著二手衫的心態，逐漸改變大眾的消費模式。



GREEN LADIES

Founded in 2008, GREEN LADIES is a unique environmentally friendly enterprise under the St. James' Settlement and has since 2011 been run by consigning second hand clothes. So far it has four stores with two in Wan Chai, one in Sai Ying Pun and the other in Wong Tai Sin.

What is innovative about this social enterprise is not just about recycling second hand clothes and promoting ecological well-being. Their innovation also lies in their consignment mode and its theory of business operation. In order to improve the quality of the consigned clothes, GREEN LADIES started to operate in a different mode in 2011 by giving consignors a thirty percent commission of the consignment. Moreover, unlike traditional stores selling second handed clothes, GREEN LADIES only accepts seasonal fashionable clothes. That boosts up the sale and reduces inventory effectively.

Besides, GREEN LADIES has provided opportunities for women with selling experience to re-enter the labour market. Many women, who are experienced in selling, have become housewives after marriage. It is difficult for them to re-enter the labour market. GREEN LADIES has created a win-win situation. On one hand, these women are given the opportunities to pick up the threads of their former career. On the other, these veteran shop assistants are not only good at setting prices and choosing clothes but also good at reading the customers' expectation. They also promote the notion of "thinking twice before buying," thereby educating the customers about the problem of over-consumption.

GREEN LADIES has emerged to be a famous brand and a professional second hand clothes shop through improving the quality of goods and that of the sale team. It is also gradually changing the consumption pattern of the general public through changing their attitude toward second hand clothes.

創新亮點
INNOVATION HIGHLIGHTS

有效的營銷策略，改變消費模式，重新規劃人力及物力資源。

Effective marketing strategies, efforts to change consumption pattern, human and material resources redeployment.

greenladies.sjs.org.hk/main.html

2

要有光

樓價高、租金貴，一直是香港的重大社會問題。「要有光」推出嶄新的創效租務「光房」計劃。一方面讓單親家庭能夠以可負擔的租金租住房屋，同時幫助業主利用物業創造社會價值。直至2016年2月，已有超過40個住宅物業作「光房」用途，惠及80多個家庭。

「要有光」的創新，莫過於他們能看準香港物業市場上逾4萬8千個空置單位，以及有30萬名業主擁有兩幢或以上的物業。「要有光」負責管理空置單位，擔任「二房東」收取佣金作為收入來源，讓社企能夠持續經營。

此外，「光房」這計劃以整體家庭支援配套為中心，不但締造空間讓受助家庭與同住單位建立鄰舍關係，亦會動用不同的義工網絡，協助家庭脫貧。義工們每月家訪「光房」，跟進租戶的需要，以提升他們的脫貧能力。

現時，除了向小業主承租物業外，「要有光」亦開始跟商界、社福界及政府合作，在港、九、新界各區營運多個「光房」單位。政務司司長林鄭月娥於2015年7月曾表示，「光房」計劃與政府的扶貧理念不謀而合，並會大力支持，計劃將約40個由地政總署收回的現屬政府擁有的舊宿舍單位交由「要有光」管理，改造成「光屋」，惠及更多有需要的家庭。

Light Be

High property price and rent have always been a big social problem of Hong Kong. 'Light Be' is established to launch brand new 'Light Home' project. On the one hand, it provides single parents with affordable houses. On the other, it helps property owners capture the social value of their properties. Up to February 2016, more than 40 residential flats have been used as 'Light Home' which have benefited over 80 families.

The innovation of 'Light Be' lies in their insight into the potential of more than 48 000 empty housing flats in Hong Kong property market as well as the fact that there are 300 000 people owning two or more housing flats. What 'Light Be' does is to manage the empty residential flats obtained by charging a certain amount of commission to keep itself running.

'Light Home' project focuses on providing holistic support to families. In addition to the provision of space, it also creates room for recipient families to establish relationship with other existing tenants and mobilises volunteers to provide support and help them to get out of poverty. Volunteers pay monthly visit to 'light homes', getting to know them and following on their needs, so as to raise their capacity in getting out of poverty.

In addition to renting housing flats from individual owners, 'Light Be' is now seeking partnerships with business sector, social welfare sector and the Government to operate additional 'light homes' in Hong Kong, Kowloon and New Territories. Mrs Carrie Lam Cheng Yuet-ngor, Chief Secretary for Administration, said in July 2015 that 'Light Home' project is perfectly in line with Government poverty reduction policies, adding that the Administration is prepared to hand 40 Government dorms kept by the Lands Department over to 'Light Be' for the latter to turn into 'light homes' to benefit more families in need.

www.lightbe.hk/index.html

3

Alchemist Creations

Alchemist Creations 由三名年青設計師於2012年創辦。他們深信能將被忽略的廢棄物盡顯光芒 (Turn Neglect Into Shine)，希望能透過產品設計以及簡化生產過程的工序，為庇護工場的學員帶來改變，讓庇護工場的產品闖出香港，揚名海外，創造既創新又可持續發展的香港品牌。

Alchemist Creations的升級再造鋁罐手錶，更獲得2013年德國的紅點設計大獎 (Red Dot Design Award - Best of the Best 2013)，證明他們的設計具時尚又創新，現時已出口至意大利、荷蘭及德國等歐洲地方。

Alchemist Creations的成功，開拓了DESIGN FOR GOOD 的領域。他們一顆想改變社會的心，得到了機器製造商的技術支援及庇護工場導師的支持，為學員提供既簡單又合適的生產機器及流程。Alchemist Creations與庇護工場合作，出產一批又一批國際級設計大獎的手錶，成就一眾在社會上被忽略的學員。Alchemist Creations不但提升了庇護工場學員的技能，亦同時增添了他們的自信。

Alchemist Creations深信能將構思推廣至其他工場，並與不同的產品設計師合作，在未來能設計更多「香港製造」的品牌。

Alchemist Creations

Alchemist Creations was founded by three young designers in 2012. They were convinced that they could "turn neglect into shine", hoping that by using product design and simplifying production process, they would be able to bring about changes in the trainees of the sheltered workshop and enhance the products of the workshop so that they could be sold well outside Hong Kong, thereby building an innovative and sustainable brand.

Alchemist Creations was awarded the Red Dot Design Award Best of the Best 2013 for its design of an up-cycled watch using used cans. It is both fashionable and innovative a design. The watch is now exported and sold in Europe like Italy, the Netherlands and Germany.

The success of Alchemist Creations has helped widen the scope of DESIGN FOR GOOD. Their hearts to change society have gained support from manufacturers and from trainers of sheltered workshops. Alchemist Creations provides its trainees with simple but suitable machines and operations. Cooperating with sheltered workshops, Alchemist Creations has produced watches that have won them international design awards while helping a group of excluded trainees to realise their own potentials. Alchemist Creations has not only enhanced the skills of sheltered workshop trainees, but also boosted their confidence.

Alchemist Creations believes that they can promote their concept to other factories and seek partnerships with other product designers to build more 'Made in Hong Kong' brands.

www.alchemisthk.com/about-us/

創新亮點 INNOVATION HIGHLIGHTS

透過創新設計，不僅使廢料物盡其用，更提升庇護工場學員的能力與自信心。Alchemist Creations更以身作則燃起廠家及其他設計師的熱誠，鼓勵他們積極參與項目，發揮各界所長。

They have turned neglect into shine by introducing innovative designs and making trainees of sheltered workshop more capable and confident. Alchemist Creations has also kindled the interests of other designers by setting example, encouraging them to participate in programmes and realise their talent.

創新亮點 INNOVATION HIGHLIGHTS

資源重整與共享，為結構性問題開闢出路。
Resources relocation and sharing, thereby offering a way out to a structural problem.

小測試：
你創新嗎？
TEST: HOW
INNOVATIVE
ARE YOU?



想知道自己有多創新？大家憑直覺回答下列問題吧！

Do you want to know how innovative are you? Please answer the following questions instinctively.

是 Y 不是 N

- | | |
|---|---|
| 1 創新是構想新穎及富有創意的點子
Innovation is the act of coming up with new and creative ideas | <input type="radio"/> <input type="radio"/> |
| 2 創新是一個隨機性的過程
Innovation is a random process | <input type="radio"/> <input type="radio"/> |
| 3 創新是一小撮有天份的人所專有的
Innovation is the exclusive realm of a few naturally talented people | <input type="radio"/> <input type="radio"/> |
| 4. 創新的最大障礙是缺乏組織的資源及相關知識
The biggest obstacle to innovation is a lack of organisational resources and know-how | <input type="radio"/> <input type="radio"/> |
| 5. 創新最重要是為市場帶來新的產品及服務
The most important type of innovation involves bringing new products and services to market | <input type="radio"/> <input type="radio"/> |
| 6 培養職員的創意思維能促進創新
Teaching employees to think creatively will guarantee innovation | <input type="radio"/> <input type="radio"/> |
| 7 提問能夠激發創新
The most powerful way to trigger your brain is simple: ask it a question | <input type="radio"/> <input type="radio"/> |
| 8 大部分的社企及公司追求漸進的創新，而非顛覆性的創新
Most social enterprises and companies pursue incremental rather than disruptive innovation | <input type="radio"/> <input type="radio"/> |
| 9 大部分的社企及公司組織架構並不有利於創新
Most social enterprises and companies are not structured to innovate | <input type="radio"/> <input type="radio"/> |
| 10 聽取顧客意見是創新的好方法
Listening to your customers is a great way to innovate | <input type="radio"/> <input type="radio"/> |

參考來源 Information sources::

<福布斯> 'Test Your Innovation IQ', 2011年12月6日
Forbes Magazine, 'Test your Innovation IQ', 6 December 2011



答案 KEYS

- 1 **錯誤** 創新不只侷限於構想,更重要的是實踐。再創新的點子若然不付諸實踐也是徒然。
- 2 **錯誤** 創新不是隨意或天馬行空的過程。創新的過程須要規劃、管理,並要時刻量度成效。
- 3 **錯誤** 每個人都具有創新的能力,而非一小部分「天才」所獨有。只要我們用心發掘及思考問題,嘗試從不同角度分析事物,每個人也能夠創新。
- 4 **錯誤** 在組織內推動創新過程,最大的障礙不是欠缺資源或相關知識,而是大家因循的習性。有時候,組織過往的成功,反而會讓它滿足於現狀,窒礙創新。
- 5 **錯誤** 產品及服務的創新,或可為公司帶來更多利潤,但並不一定最重要。有些時候,工作流程上的創新、制度上的創新可能更為重要。
- 6 **錯誤** 鼓勵創意思維能夠激發創新,但不能保證好的點子能夠發揮。除了培訓以外,將構思付諸實行還需要下很多工夫。
- 7 **正確** 提出疑問,確實有助我們構思創新點子。透過提問,我們可以思考更多的可能性,而創新,正正是從這些可能性衍生的。
- 8 **正確** 一般而言,顛覆性的創新需要天時地利的配合,並不容易達到。公司很多時構思及實踐的漸進式創新。例如設計流程上的創新,讓生產更具效率;或重整現有資源,讓社會效益提高等等。
- 9 **視乎情況** 高度分工的組織架構不利於創新及交流。培養及建立跨部門的工作文化有助推動創新。
- 1 **WRONG** Innovation is not limited to idea. It is more about practice. Innovative idea is indeed important, but real innovation is about putting them into practice.
- 2 **WRONG** Innovation is not about thinking the unreal. It requires planning, management and should always be gauged in terms of impact.
- 3 **WRONG** Everyone is potentially innovative and innovation is not exclusive to what we call geniuses. Everyone can be innovative if we look for problems and solutions with heart and approach things from a different angle.
- 4 **WRONG** The most formidable deterrence to the promotion of innovation within group is not lack of resources or expertise but the ingrained habits of team members. Sometimes past successes make people complacent. That impedes innovation.
- 5 **WRONG** Product or service innovation brings profit to an enterprise, but that is not necessarily the most important. Innovation in operation or at the system level sometimes is more important.
- 6 **WRONG** It will kindle people's minds by encouraging others how to innovate, but it does not guarantee good ideas will emerge. A lot more than training are required to come up with idea and put it into practice.
- 7 **RIGHT** Asking questions indeed helps us generate new ideas. By asking questions, we can think about more possibilities and this is exactly where innovation is usually derived.
- 8 **RIGHT** Generally speaking, it won't be easy to come up with a disruptive innovation because it requires the right place and the right time. Most of the innovative thoughts and practices are accomplished incrementally. For example, innovation in production process to improve production efficiency, or redeployment of existing resources to enhance social impact.
- 9 **IT DEPENDS** Usually each member and department has their own scope of duties in an organisational structure with clear division of labour. That may sometimes impede communications among departments. In order to make the process of promoting innovation smoother, you may set up cross-departmental working group engaging employees with different backgrounds and from different ranks.

- 10 **視乎情況** 某些時候,顧客的意見有助推動產品及服務創新,但仍然要考慮多方面因素,如市場及社會的實際需要、項目發展階段及資源等等。
- 10 **IT DEPENDS** Customers' advice sometimes helps in product and service innovation; however, there are various considerable factors, e.g. market and social needs, stage of development and resources etc.

8
分 point

若你得到8分或以上

IF YOU SCORE 8 OR MORE

你是創新達人,常常湧現既新穎又具實踐力的點子!

You probably are an innovative person who are full of innovative and feasible ideas.

5-7
分 point

若你得到5-7分

IF YOU SCORE 5-7

你是創新執行者,在推行創新點子的過程中,也能扮演稱職的執行角色。

You may be more a person who puts ideas into practice. You do play a pivotal role in the process of innovation.

4
分 point

若你得到4分或以下

IF YOU SCORE BELOW 4

你是創新新手,或許未有足夠經驗及視野去構思及推動創新點子。要多學習、多觀察,多提問!

You seem to be a beginner who does not yet have enough experience or vision to think or promote new ideas. So you need to learn more, examine more and ask more.

實用連結 Useful Links

向大家介紹一些實用網站,讓大家發掘更多全球有趣的社會創新點子以及實用工具。
 Here are some useful websites for your reference, and you can find more interesting ideas and useful tools from around the world.

DIY社會創新工具 – 英國國家科技藝術基金會(Nesta)介紹各種激發創新點子的工具。D-Development (發展), I-Impact (創效), Y-You(你!)
 The DIY Social Innovation Toolkit: It is about practical toolkit introduced by Nesta to trigger social innovations. D-Development, I-Impact, Y-You!)
diytoolkit.org

由McKinsey製作,有關社會創新的分析及個案分享
 Website developed by McKinsey to analyse social innovations and conduct case studies
mckinseysociety.com/topics/social-innovation

歐洲社會創新 – 歐洲各國的社會創新點子
 Social Innovation Europe: Examples of innovative ideas in European countries
webgate.ec.europa.eu/socialinnovationeurope

社會創新研究文章 – 由Nesta發表的文章,分析不同創新設計方法的優劣
 Articles about Social Innovation: Published by Nesta analysing what works and what could work better
www.nesta.org.uk/sites/default/files/design_what_works_what_could_work_better.pdf

社會創新指南 – 介紹社會創新的實用工具、相關比賽及個案
 Social Innovation Resource Guide: It introduces useful tools, competitions and case studies
www.newschool.edu/social-innovation/resources

08

投資
Investment

對於初創的社會企業家，「投資」相對「構思」、「孕育」、「創新」來說確是有點實際的難度，因為大家可能缺乏財務管理的經驗，不習慣處理數字和財務分析，以致往往成為初創社企不能持續發展的致命原因。

事實上，近年政府、商界及學界對於社企的資助大為增加。學界及商界提供各種種子基金及不同的創投、集資等機會。初創社企已較容易獲取財政上的支援。

坊間有不少有關財務預算規劃的參考資料，以下讓我們重溫幾個主要的概念。

Compared with 'inspire', 'incubate' and 'innovate', 'invest' is perhaps relatively difficult for new social entrepreneurs since they may be inexperienced in financial management or not good at dealing with figures and analysing financial information. This may explain why some newly established social enterprises can't keep themselves sustainable.

In fact, more and more financial support is available for social enterprises from the Government, business sector and the academia in recent years. The academia and business sector provide seed money as well opportunities for impact investing and capital pooling. So, it is now easier for newly founded social enterprises to solicit financial support.

As there is now much reference information for financial budgeting and planning, we won't go into details about these here. Rather, it is important to review several important concepts.

1 主要概念
KEY CONCEPTS

▲ 財務預算 Financial Budget

財務預算反映預期的財務狀況，包括收入、支出及預計營業額。現金流量預算反映現金流向；銷售預算反映產品或服務的成本、銷售收入及利潤之關係。規劃財務預算有助社企掌握企業未來的規劃，社企亦能依據財務預算的結果進行發展、投資等方面的決策。財務預算是有時限性的。我們需要持續地比對預測及實質的數據來修正對社企發展的預測。

Financial budget reflects expected financial situation, which includes income and expenditures as well as expected turnover. Cash projection reflects the cash flow; sales projection shows the relationship among the cost of products or services, sales revenue and profit. Financial budgeting help a social enterprise make long-term plan and make decisions on its development, future investment and so on. As any financial budget is bounded by timeliness, we need to constantly check the actual figures against the projections and make necessary adjustments to the business forecast.

▲ 資本支出 Capital expenditure

資本支出是購買或提高固定資產價值所要支付的費用。例如購買物業、器材所需的費用。

Capital expenditure refers to the money spent on acquisition or appreciation of fixed assets, e.g. expenditure on buying properties and equipments.

▲ 營運支出 Operating expenditure

相對於資本支出，營運成本是企業持續性、日常性的開支。例如員工薪金、租金、市場推廣的開支等。

Operating expenditure refers to the ongoing day-to-day spending of the enterprise. Examples are salaries, rent and marketing spending.

▲ 收入 Income

收入一般指透過銷售產品及服務而獲取的金錢，社企除了要自負盈虧，或會接受其他捐助或贊助，然而社企長期依賴捐助補貼收入這情況並不理想，須重新檢視營運模式及財務可持續性。

此外，社企須小心分辨「捐助收入」及「營業收入」，以免過份樂觀評估營業表現。

Generally speaking, income refers to revenue from selling products or services. Apart from financially self-reliant, social enterprises may receive sponsorship or donation. However, it is not desirable for a social enterprise to rely on donation and subsidies in long run. If your social enterprise comes across this situation, it may be time for you to re-examine the operation mode of your social enterprise to see if it is financially sustainable.

Moreover, donation should be carefully distinguished from sales income, otherwise, it may lead to unrealistic projection on revenue.

▲ 支出 Expenditure

支出可包括眾多項目，例如：

- 1 銷貨/銷售成本
- 2 營運開支
 - (a) 薪金及津貼
 - (b) 租金及地租
 - (c) 水電煤等
 - (d) 電腦、軟件等資訊科技有關費用
 - (e) 郵遞、運輸等
 - (f) 宣傳及印刷費
 - (g) 交通及會議等費用
 - (h) 專利權、核數、公司註冊費用等專業服務費用
- 3 利息支出
- 4 稅項

Expenditure covers massive items, and they are:

- 1 Cost of sales
- 2 Operating expenses
 - (a) salaries and allowances
 - (b) rent and rate
 - (c) costs of water, electricity and gas, etc.
 - (d) computers, software and other IT-related costs
 - (e) costs of delivery and transportation, etc.
 - (f) costs of publicity and printing
 - (g) costs of transportation and conferences
 - (h) professional fees such as patents, auditing and registration fees
- 3 interest expenses
- 4 taxes

收入 - 支出 = (+) 營運盈利 / (-) 虧損 / (0) 收支平衡 ==> 短、中、長期的財務預測

Income - Expenditure = (+) operation profit / (-) loss / (0) break-even => short, medium, and long term financial projections

▲ 現金流 Cash flow

現金流是指企業在固定時間可以自由支配的現金。現金流等於企業的稅前利潤加折舊，減去資本支出。現金流對於企業十分重要，因企業時常需要現金去開發新產品、償還債務等。

Cash flow refers to cash endowment of an enterprise that is fully at its disposal at a given period of time. Technically, it refers to the value obtained by adding depreciation to the before-tax profit and subtracting capital expenditure. Cash flow is important to an enterprise as it needs cash to develop new product, repay debt and so on.

工業貿易署為初創企業設計了不同的預算分析表範本，大家可作參考：

Trade and Industry Department has designed different templates of Budget Analysis for reference
www.success.tid.gov.hk/tc_chi/bus_sta_up_inf_ser/bud_spr/bud_spr.html

2 本港為社企而設的主要資助計劃、比賽及投資平台 MAJOR FUNDING SCHEMES, COMPETITIONS AND INVESTMENT PLATFORMS FOR SOCIAL ENTERPRISES (SEs) IN HONG KONG

			以非牟利團體所營辦的社企 SEs run by non-profit organisations	以私人公司營辦的社企 SEs run by private companies	個人申請者 Individual applicants
種籽基金 SEED MONEY					
民政事務總署-"伙伴倡自強"社區協作計劃(伙伴倡自強計劃) Home Affairs Department-Enhancing Self-Reliance Through District Partnership Programme www.had.gov.hk/tc/public_services/en_self_reli/index.htm	伙伴倡自強計劃自2006年開始,旨在向合資格的機構提供種子基金成立社會企業,藉此推動可持續的地區扶貧工作,助人自助,提升可僱用人士的技能和就業能力,並為弱勢社群提供就業機會。每項核准計劃最多可獲得300萬元的資助。	Launched in 2006, the Project aims to provide seed money to qualified organisations to establish social enterprises in ways that will help reduce poverty in local communities, enhance self-reliance, and provide jobs for vulnerable groups. Each social enterprise project can receive up to \$3 million grant	✓	✓	X
社會福利署 - 創業展才能計劃 Social Welfare Department-' Enhancing Employment of People with Disabilities through Small Enterprise' Project www.swd.gov.hk/tc/index/site_pubsvc/page_rehab/sub_listof-serv/id_enhancing/	此計劃於2001年開展,旨在鼓勵團體以市場導向的方式為殘疾人士創造培訓及就業機會。計劃對聘用殘疾人士的比例有一要求。殘疾人士在每項業務中所佔比例不應少於該業務受薪僱員總數的50%。每項申請最高可獲200萬元撥款。	Launched in 2001, the Project aims to enhance the employment of people with disabilities through market-driven approach and creation of training and job opportunities. The Project requires a certain proportion of the employees as people with disabilities. To achieve the above objective, the number of employees with disabilities should not less than 50% of the total number of persons on the pay-roll for the business. The maximum amount of a grant is \$2 million per application.	✓	X	X
社會創新及創業發展基金(社創基金) Social Innovation and Entrepreneurship Development Fund (SIE Fund) www.sie.gov.hk	政府於2012年宣布撥款5億元成立此基金,並由扶貧委員會之下成立專責小組,監督這個基金的運作。社創基金期望透過跨界別合作以及協創機構的支援,培育及指導創業家醞釀及實踐具有社會價值的創新意念,以回應貧窮及社會孤立等問題。 現時社創基金已委聘4間機構,分別為香港社會服務聯會、理大科技及顧問有限公司、心苗(亞洲)慈善基金有限公司及葉氏家族慈善機構成為協創機構。	The Government allocated \$500 million for the establishment of the SIE Fund in 2012. A task force under the Commission on Poverty (CoP) has been set up to oversee how the fund is used. The SIE Fund aims to tackle poverty and social exclusion in the community through cross-sector collaboration, sharing learning and experience, guiding resources to groom and coach entrepreneurs, incubating and implementing new ideas for sustainable businesses. The SIE Fund has lately engaged four organisations as intermediaries. They are HKCSS, PolyU Technology and Consultancy Company Limited, SOW (Asia) Foundation Limited and the Yeh Family Philanthropy Limited.	✓	✓	✓
社創基金協創機構:香港社會服務聯會 - Impact Incubator Intermediary of the SIE Fund HKCSS-Impact Incubator www.socialinnovation.org.hk www.socialenterprise.org.hk	計劃提供跨界別平台,透過由社福機構、社企、慈善基金、商會和專業團體組成的網絡和提供的資源,協助創新項目執行者孕育出創新而可持續的方案,解決特定貧窮問題,並以最少12個月的密集計劃,支援他們落實有關創新方案;在3年委聘期資助約70個創新項目,包括原型、創業及擴大規模等3個階段的項目。 社聯亦透過轄下的社聯-滙豐社會企業商務中心為創新計劃提供一站式的支援,包括資金配對、市場推廣、商務諮詢等。	To provide a cross-sectoral platform that connects social innovation implementers (SIs) to relevant resources and networks built around social welfare agencies, social enterprises, philanthropy foundations, business associations and professional bodies. It helps SIs generate innovative and sustainable idea on poverty alleviation. Incubation support will be provided through at least 12 months' series of intensive programmes. Impact Incubator aims to fund around 70 innovative projects at prototype, start-up and scale-up stage in the three-year engagement period. Besides, the Council provides one-stop support services through the HKCSS-HSBC Social Enterprise Business Centre, including fund matching, marketing support and business advisory service.	✓	✓	✓ 只限「原型」項目 Limited only to prototype programmes

			以非牟利團體所營辦的社企 SEs run by non-profit-seeking organisations	以私人公司營辦的社企 SEs run by private companies	個人申請者 Personal applicants
社創基金協創機構：香港理工大學科技及顧問有限公司 - 好薈社 Intermediary of SIE Fund PolyU Technology and Consultancy Company Limited-Good Seed: goodseed.hk	「好薈社」通過三個階段栽培計劃參與者，以助他們實踐社會創新項目。首階段為互動式培訓，內容「以設計、科技及商業」為重點。在第二階段，參與者可提交創新意念，競逐由社創基金提供的資金。在第三階段，比賽得獎項目將得到10萬元的資金，並在理大導師支持下，實現其社會創新項目。「好薈社」歡迎全港大專院校的學生及畢業生報名參加。	“Good Seed” is composed of three stages to nurture participants to implement their social innovation projects: Stage 1: interactive training with “Design”, “Technology” and “Business” as focus. Stage 2: Idea competition for the participants to compete for funding from SIE Fund to implement their innovative project ideas. Stage 3: Project Implementation - each winning project in the competition will be granted \$100,000 for implementation with the support from PolyU mentors. “Good Seed” is open to students and graduates of local higher education institutions.	X	X	✓
社創基金協創機構：心苗(亞洲)慈善基金有限公司 - Fast Forward Intermediary of SIE Fund SOW (Asia) Foundation Limited-Fast Forward www.cn-sowasia.org/applicationform	Fast Forward 支援社會企業應對香港的貧困問題，協助它們制定清晰的發展策略、確立實施有關策略所需的營運條件和資源，以及聯繫相關網絡以及投資者。此項目預計在未來3年幫助超過50家社會企業。 計劃會提供為期3個月的項目，幫助處於發展階段初期並希望進一步發展及擴大扶貧效益的社會企業。	“Fast Forward” helps social enterprises that are addressing poverty alleviation in Hong Kong to clearly develop their strategies, consolidate the operational requirements and resources needed to implement those strategies. It also connects the social innovation implementers to networks and investors for funding and execution support. The programme expects to assist over 50 social enterprises in the next 3 years. A structured 3-month programme is provided to support social enterprises seeking to grow and scale up their impact of poverty alleviation in Hong Kong.	✓	✓	X
社創基金協創機構： 葉氏家族慈善機構 - Nurturing Social Intermediary of SIE Fund The Yeh Family Philanthropy Limited-Nurturing Social Minds www.nsm.hk/zh-hant/	計劃於3年內在兩所本地大學開辦共九個計算學分的課程。除了課堂學習，學生將會成為跨範疇團隊的一員，與夥伴企業合作，共同解決真實社會問題和業務挑戰。每次課程，葉氏家族慈善機構會根據獨立專家評審小組、教員和學生的評分，向該次課程的勝出企業和學生團隊發放資助金，以助實踐其意念。 參加資格為工商管理碩士課程學生及大學本科高年級學生。	A total of nine credit-bearing courses will be held at two local tertiary education institutions in three years. Students will learn not just in classroom but also through working with social ventures as members of multidisciplinary teams in solving real life social and business problems. The Yeh Family Philanthropy will also provide grants to the winning team of students and partner social venture in each course for implementation of their ideas. Funding decisions are made by an independent expert judging panel, faculty staff and the students together in each course. Eligibility: MBA students and senior undergraduates.	X	X	✓
UnLtd Hong Kong www.unltdhongkong.org	計劃共有兩個等級的撥款類別以供申請： - Try it! 申請者必須就其構思作出研究，並有充分理據支持其構思會對社區造成影響力。資助上限最高為1萬5千元。 - Do It! 此撥款為希望進一步拓展現有業務的個人人士提出資助；申請者必須已將構思實踐，並能證明項目能持續發展。資助上限最高為5萬元。	There are two levels of allocations to choose from: - Try it! Applicants must conduct researches on their ideas and prove that these ideas will generate positive impact on communities. The maximum amount of a grant is \$15,000. - Do It! It is designed for those who want to expand their business scopes and they must have put their ideas into practice and proved their programmes sustainable. The maximum amount of a grant is \$50,000.	X	✓ (以資助個人創新者為主，並不資助公司的經常開支) (Mainly support individual innovators, not support the operating expenditure of a company)	✓
香港社會服務聯會 - 星展社企優化基金，及星展社創計劃 HKCSS - DBS Social Enterprise Advancement Grant and DBS Social Innovators www.dbs-socialinnovators.hk	星展銀行自2013年開始連續3年以「星展社企優化基金」為社企界提供基金支持。2016年開展「星展社創計劃2016」，資助及支援社會創新者將夢想落實為商業良機。基金由香港社會服務聯會管理及執行。四個項目大獎的得獎團隊均可獲45萬元的資助。	Succeeding to three consecutive years of grant support through DBS Social Enterprise Advancement Grant since 2013, DBS Foundation launches DBS Social Innovators 2016, to fund and support social innovators to turn their dreams to business reality. The Programme is managed and operated by HKCSS. The four champion prizes is funding award of \$450,000 for each team.	✓	✓	X

			以非牟利團體所營辦的社企 SEs run by non-profit-seeking organisations	以私人公司營辦的社企 SEs run by private companies	個人申請者 Personal applicants
社會創投平台 PLATFORMS FOR INNOVATIONS AND INVESTMENT					
香港社會創投基金 Social Ventures Hong Kong (SVhk) <i>sv-hk.org</i>	香港社會創投基金是民間社企基金，致力推動社會創業及主要透過應用創新及可持續商業方案發掘、孕育以及投資香港社會創投項目。	SVhk is a venture philanthropic organisation that drives social entrepreneurship. It focuses on inventing, incubating and investing in social startups that address social challenges in Hong Kong through sustainable and innovative business solutions.	X	✓	X
Social Impact Partners (SIP) <i>sociimpactpartners.org</i>	SIP為香港社會創新項目提供能力建設及支援創造更多社會效益。此平台主要針對與教育、青年及與就業有關的項目。	SIP aims to generate high social impact through funding and capacity building support for Hong Kong's social purpose organisations. SIP mainly focuses on programmes related to education, youth and employment.	✓	✓	X
英國文化協會社企投資平台 British Council Social Investment Platform <i>www.britishcouncil.hk/programmes/society/skills-social-entrepreneurs/social-investment-platform</i>	社會投資平台由英國大使館文化教育處和合作夥伴在2013年共同發起，旨在幫助成熟的社會企業獲得社會投資機會以及先進的管理支持，同時支援社企以社會投資的創新模式促進社會的可持續發展。	In 2013, the British Council and its partners launched the pioneering Social Investment Platform to promote social impact investment and provide training and funding opportunities to outstanding Chinese social enterprises. It supports social enterprises to employ business strategies to meet social and environmental needs and make a positive impact in their communities.	X	✓	X
社企比賽 SOCIAL ENTERPRISE COMPETITIONS					
香港中文大學 - 香港社會企業挑戰賽 Hong Kong Social Enterprise Challenge (HKSEC) <i>hksec.hk</i>	香港社會企業挑戰賽舉辦的目的是希望凝聚來自不同大專院校和專科的學生，創立創新性和具有社會價值的社會企業。透過一連串啟迪活動、講座及培訓工作坊，加強參賽者運用企業家精神去解決現實社會問題，履行社會責任。冠軍及亞軍隊伍可獲啟動獎金，在指導下推行參賽計劃。	Its mission is to generate innovative and social enterprise with social value through engagement of multi-disciplinary and multi-institutional teams and to encourage young people to implement their ideas. By providing a series of activities, seminars and training workshops, HKSEC strengthens the participants to understand social issues from a social entrepreneurial perspective, and to develop business plans for a social enterprise with financial sustainability. Their ideas are sharpened in different competition stages. The Champion and First-Runner up Teams will be awarded the startup prize money to start up their projects.	X	X	✓
亞洲社企創新獎 Asia Social Innovation Award <i>www.socialinnovationaward.asia</i>	「亞洲社企創新獎」始於2008年，透過舉辦社企創新意念比賽，推廣社會創業精神。這獎項活動讓在概念階段的創業者展開跨地區的網絡和專業知識交流。得獎隊伍可獲得獎金。	Started in 2008, the Asia Social Innovation Award seeks to promote social entrepreneurship through a social innovation idea competition. The Award provides a platform for idea-stage entrepreneurs to kick start projects through cross-country networking and expertise exchanges. The winning teams can get a grant from the Award.	X	X	✓

以上只列載部分支援平台及基金計劃，詳情請瀏覽有關網站。

The above are just some of the examples. Please go visit the websites if you want to know your eligibility for application.

09

創效
Impact

初創社企五步曲最後一步是「創效」。

這一步對你們來說或許有點陌生。然而，在構思社企點子的過程中，相信你們曾經反覆思考一些問題：社企的價值何在？我們應該如何向外界表達社企的價值？另外，社企的存在，為服務對象以至整個社會將帶來什麼影響？這些都是作為一個認真的社企創業家需要思考的問題。

Of the five stages of a Start-up social enterprise, we have covered four and let's talk about the last one 'Impact'.

You may not find this a familiar concept. In thinking about your idea, you surely have thought about some of these questions: Where does the value of your social enterprise lie in? How are you going to communicate it to the public? What impact does your social enterprise have on service recipients and even the whole society? Social entrepreneurs who are serious about their ideas should have thought about these questions.

1 社會效益評估的要素及主要步驟 KEY ELEMENTS AND ESSENTIAL STEPS OF SOCIAL IMPACT ASSESSMENT

為何要做社會效益評估？

或許有人會這樣想：我的社企對解決社會問題有著重大意義，而且是獨一無二的。

未能客觀評估社企的價值，往往是某些社企創業家的盲點。或許有人認為進行社會效益評估只為了滿足投資者及外界的期望，在衡量社企的社會效益時，時常出現錯誤估算甚至誇大的情況。其實有效的社會效益評估有助改善社企營運和策略檢討。

Why do we conduct social impact assessment?

You may think that your social enterprise is indispensable since it aims to solve a pressing social problem in the society. And you may think that your idea is unique.

Some social entrepreneurs are overly confident about the impact of their projects that they may not be able to arrive at an objective assessment of the value of their social enterprises. Some may think that social impact assessment concerns only the investors and the external stakeholders, and they therefore tend to be a little exaggerating in assessing the impact. In fact, social impact assessment helps you run your social enterprise better by telling you that you need to re-examine your strategies when they fail to achieve the expected impact.

什麼是社會效益評估？

「社會效益評估是分析、監察和管理政策、計劃、規劃、項目開發等有規劃性介入所造成的社會改變，這些社會後果可以有意的或無意的，亦可以是正面或負面的。社會效益評估的主要目的是確保有更可持續的、公平的生物物理及人類環境。」

(F. Vanclay, 2003)

What is social impact assessment?

“Social Impact Assessment (SIA) includes the processes of analysing, monitoring and managing the intended and unintended social consequences, both positive and negative, of planned interventions (policies, programmes, plans, projects) and any social change processes invoked by those interventions. Its primary purpose is to bring about a more sustainable and equitable biophysical and human environment.”

Source: F. Vanclay, 2003, “International Principles for Social Impact Assessment”, Impact Assessment and Project Appraisal

以下是進行社會效益評估時或須考量的因素

THE FOLLOWING ARE SOME CONSIDERATIONS OF SUCH ASSESSMENT

F. Vanclay 在2003年發表一份有關社會效益評估的文章中，指出一些進行社會效益評估的要素，以下是一些參考重點。

In 2003, F. Vanclay pointed out, in his published article about social impact assessment, the factors of social impact assessment. Some of them are listed below.



所謂的社會效益，有什麼實際的例子？

ARE THERE ANY SPECIFIC EXAMPLES OF SOCIAL IMPACT?

持分者的福祉 The well-being of stakeholders

在經濟上、精神健康及社交上有否正面的效果？

Are there any positive impacts on economy, mental wellness or social life?

社區的發展 Community development

社群的凝聚力有否加強？社區的網絡是否更緊密？

Is there any enhancement on community cohesion? Is closer community network built?

政策 Policies

政策會否讓更多人受惠？他們的生活有否改善？

Would the policies benefit more people? Is there any improvement in their living standard?

文化 Culture

具有特色及價值的傳統、習俗等是否得以承傳及發揚？

Are the valuable customs or traditions inherited and promoted?

環境 Environment

生活環境質素，例如空氣質素、污染問題是否得以改善？

Does living environment like air quality improve or are the pollution problems alleviated?

某些社會效益如就業職位數目是可以量化的，但例如弱勢社群的自我形象、文化傳統的轉變等社會效益是難以量化的，需要進行質性研究去量化。例如透過訪問受惠者，收集他們的意見和經驗以衡量社企的社會效益。

Some social impacts such as number of employment for the disadvantaged and their wage are quantifiable. Some are more difficult to quantify. Examples are self-esteem of the beneficiaries, change of tradition and culture. To address the difficulty, some would conduct qualitative study to assess the impacts. For example, the beneficiaries may be interviewed and their experiences or opinions can be obtained and reported in the social impact assessment.

進行社會效益評估，有哪些重要的步驟？

WHAT ARE THE MAJOR STEPS OF CONDUCTING SOCIAL IMPACT ASSESSMENT?

- | | |
|--|---|
| <ol style="list-style-type: none"> 1 評核者須與社企項目及或與社企團隊有緊密聯繫 2 鎖定項目有關的持分者(例如項目創辦人、受惠群組、顧客以及合作夥伴等) 3 協調及邀請持分者參與社會效益評估包括訪問及其他資料搜集 4 記錄及保存項目或社企運作的資料 5 確立參照對象及搜集參照對象的效益，以進行比較 6 辨識及描述那些可能影響效益的行動並擬定相對應變策略 | <ol style="list-style-type: none"> 1 The assessors are required to get involved in the project or closely working with the project team 2 Identify various stakeholders e.g. founder, beneficiaries, customers, subvented organisations, collaboration partners, etc. 3 Coordinate and invite stakeholders to participate in the assessment including the conduct of interview and other research 4 Record and document details and deliverables of the project in operation 5 Identify baseline and compare the observed performance against it to assess the impact of the project 6 Identify and describe rival factors to which the impacts may be attributed |
|--|---|

2 常見社會效益評估方法

COMMON METHODS OF SOCIAL IMPACT ASSESSMENT

坊間有眾多的社會效益評估工具。英國的NPP (national performance programme)曾作出介紹及比較的，已有超過20種評估工具及設計方法，例如SROI、SE balanced scorecard, social accounting, GRI guideline等：

www.proveandimprove.org/tools/index.php

沒有一種評估工具是最好或最完美的。大家使用評估工具時，應先考慮項目的特性及自己能承擔的能力。例如，社企的大小規模、社企目標所側重的範疇(例如環保、社區)、社企所能負擔的費用、專業認證是否需要等。大家可參考nef對不同的評估工具所進行的比較及分析，選擇適合自己的工具：

www.proveandimprove.org/tools/documents/Tool_comparison_chart2.pdf

There are many assessment tools for measuring social impact. National Performance Programme (NPP) in Britain has compared and introduced over 20 tools of conducting such assessment like SROI, SE balanced scorecard, social accounting, GRI guideline and so on. Visit

www.proveandimprove.org/tools/index.php

However, none of these tools is perfect. You should always think about the characteristics of your programme and your capability in using these tools. Examples of such factors to be considered are the size of social enterprises, their main business scope (like environmental protection and communities), affordability for the assessment and the need of professional certification. You can choose the most suitable tool by making reference to the comparison and analysis done by nef.

www.proveandimprove.org/tools/documents/Tool_comparison_chart2.pdf

在眾多的方法中，SROI及Theory of Change比較常見，以下將略為介紹。

Among these tools, SROI and Theory of Change are the most commonly used ones. The followings are some brief introductions.

(I) 社會投資回報 (SROI)

「每一元的投資或資助，可以產出多少社會效益？」簡單來說，SROI旨在回答這一條問題。SROI從傳統的成本效益分析發展而來，是一個幫助社企或組織去瞭解、量化及貨幣化其項目所創造的社會、環境和經濟價值效益的成果導向型(outcome-based)評估工具。SROI重視持分者的參與以及資訊的透明性。在進行評估的過程中，持分者的期望及想法能夠得以反映。



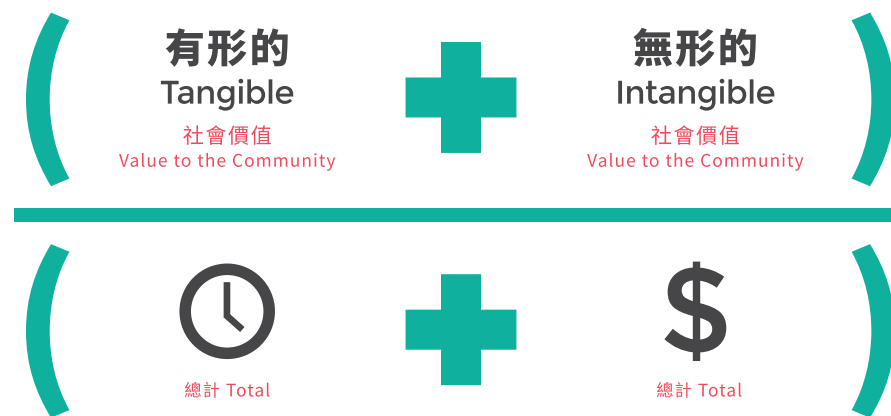
進行SROI的六個重要步驟

- 確定SROI將覆蓋的範圍，確定所涉及的主要持分者；
- 建立效益價值鏈或改變理論(theory of change)，說明輸入、產出及成效之間的關係；
- 尋找相應的數據以證明成果。隨後嘗試將所有的成果貨幣化；
- 在收集數據及進行成果貨幣化的過程後，確保這些成果是因項目的出現而產生，而不是因其他因素所造成的；
- 總算(D)所計算的結果，減去項目所造成的負面影響。最後與項目的投資作出比較；及
- 與持分者分享結果及建議，為項目帶來改善。

SROI運用「投資回報」的表達方式，說明社企的社會價值。這方式讓社會投資者、資助機構及大眾較易掌握。然而，礙於資料搜集以及貨幣化過程的限制，我們要客觀理解評估所得出的「社會投資回報率」。我們不應單憑這數字去決定社會效益的大小。資助機構及社會投資者亦應避免單純比較不同社企的「社會投資回報率」，而決定項目的優劣。因為不同社企的特性，會影響其產出的社會回報數值。

(I) SOCIAL RETURN ON INVESTMENT (SROI)

To put it simply, SROI offers an answer to the question: “how much social impact each one dollar brings?” Derived from the traditional Cost Benefit Analysis, the outcome-based SROI helps social enterprises or organisations understand, measure and monetise their social, environmental and economic impacts. SROI always attaches importance to the participation of stakeholders and the transparency of information. It ensures that expectations and ideas of stakeholders are reflected in the assessment.



有用網站：Useful Websites:
SROI Network: thesroinetwork.tumblr.com
Social Value UK: socialvalueuk.org/what-is-sroi/the-sroi-guide

SIX IMPORTANT STEPS OF SROI

- Identify the scope of SROI and the key stakeholders;
- Build value chain or theory of change to illustrate the relationships amongst input, output and outcome;
- Look for data to demonstrate the outcomes, and monetise the outcomes;
- Make sure the outcome / impact is attributable to the project itself rather than other rival factors after outcome measurement and monetisation;
- Subtract the negative impact from the total amount obtained in (D) and compare it with sum of investment; and
- Share the results with your stakeholders to solicit ideas to improve the project.

SROI uses a ‘return on investment’ approach to illustrate the social value of social enterprises. This makes it easier for social investors, supporting organisations and the public to grasp. However, restricted by the process of data collection and monetisation, we should approach the SROI objectively. We cannot gauge social impact simply by data. Supporting organisations and investors should also refrain from judging programmes simply by comparing their SROI. Because the different characteristics among SEs may have different impact on their social returns.

(II) 改變理論 THEORY OF CHANGE (TOC)

「我的社企最終希望帶來什麼改變？如何達到這些改變？」TOC回答的是這兩個問題。SROI是社會效益的貨幣化表達，而TOC則是社企對其終極願景的描述、規劃與實踐。透過描述社企的願景，所需的投入、預期的產出及成果，社企可持續地檢視其發展方向，以確保不會偏離社企的目標。

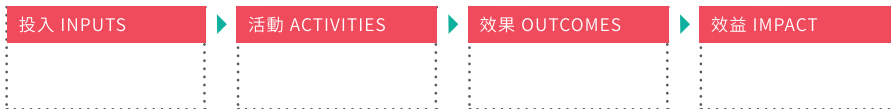
“What changes are my social enterprises going to bring about? How can these changes be achieved?” These questions are what TOC is supposed to answer. SROI expresses social impact of a social enterprise through monetisation, whereas TOC seeks to describe, plan and execute its vision. By regularly describing its vision, input and expected output and outcome, the social enterprise can examine where they are heading and make sure they adhere to their objective.

設計TOC的五個步驟

- A** 確認及說明社企的終極願景、長遠目標以及相關的假設；
- B** 採取「由後推進」(backward mapping)的方式，說明達至最終願景的中期目標及策略；
- C** 設計具體及可量度的指標，確保這些指標與終極目標的一致性；
- D** 設計相應的行動方案。透過實踐這些方案，社企能夠達至終極的目標；及
- E** 除TOC圖表外，亦須以敘述的方式 (narrative approach)描寫社企的願景。

FIVE STEPS IN DEVELOPING TOC

- A** Identify and describe the vision, long-term goals and assumptions of the social enterprise;
- B** Illustrate the mid-term goals and strategies of achieving the long-term vision by adopting the “backward mapping” technique;
- C** Identify specific and measurable indicators and make sure they are consistent with their vision and objective;
- D** Develop an action plan through which the social enterprise can achieve their ultimate objective; and
- E** Apart from the diagram of TOC, a narrative approach should also be used to describe the vision of the social enterprise.



3 為社會效益進行評估的本地機構

LOCAL ORGANISATIONS OFFERING SOCIAL IMPACT ASSESSMENT SERVICES

進行社會效益評估需要專業的知識。一般來說，若進行簡單的評估，社企可自行記錄及分析社企的產出及成果。但若大家需要更嚴謹及複雜的分析，我們建議你們邀請相關的專業團體協助。目前香港主要有以下的相關團體：

香港社會效益分析師學會 Hong Kong Institute of Impact Analysis
www.hkisia.org
 豐盛社企學會 Fullness Social Enterprises Society
www.fses.hk
 香港社會企業總會 - 社企認證 - Social Enterprise Endorsement Mark - HKGCSE
www.seemark.hk
 社會影響研究中心 Centre for Social Impact (HKCSS)
sia.hkcss.org.hk

Social impact assessment is a professional field of study. Social enterprises may be able to conduct simple assessment by themselves. However, if you aim at a more vigorous and sophisticated assessment, you are suggested to hire professional services to meet your needs. Major service providers in Hong Kong are:

花20分鐘，嘗試為你的社企建立改變理論。

Spend 20 minutes trying to build a theory of change for your social enterprises.

練習 EXERCISE

投入 INPUTS

活動 ACTIVITIES

產出 OUTPUTS

效果 OUTCOMES

效益 IMPACT

有用資料：Useful Information:
 “Creating Your Theory of Change-NPC’s Practical Guide”
www.thinknpc.org/publications/creating-your-theory-of-change/



專家分享 EXPERT'S VIEW

紀治興先生是豐盛社企學會的主席，多年來協助不少社企改善營運。近來紀先生著手研究香港社企的社會效益，讓我們聽聽他的建議。

Mr KEE CHI HING, Chairman of the Fullness Social Enterprises Society, has been helping social enterprises to improve their operations. In recent years, he has started to conduct researches on the social impact of social enterprises. Let's have a look of his view:

1. 你覺得社企及一般企業，在創造社會效益上有哪些分別？

What are the differences between a social enterprise and an ordinary enterprise in terms of creating social impact?

社企重視對員工的充權，是以人為本；而一般企業的邏輯往往是以賞罰操控員工的行為，以利為本。所以當社企及一般企業需要在營利與社企效益之間作出取捨時，一般企業會選擇前者，而真正的社會企業家會堅持後者。

Social enterprises are people-oriented, with an emphasis on empowering employees, while ordinary enterprises are profit-oriented usually managing their employees' behaviours through reward and punishment. When choosing between profit and social impact, ordinary enterprises will therefore go for the former while social enterprises tend to choose the latter.

2. 初創社企在估算自己的社會效益時，往往無從入手，應該如何規劃？

How do start-up social enterprises assess their social impact?

你可以先參考社企資助計劃對於社會目標的要求。例如，社創基金(SIE Fund)著重扶貧、減貧以及防止社會孤立，大家可以從這幾方面著手。好像Work Integration Social Enterprise (就業融合社企)，Subsidized Services Social Enterprise (補貼服務社企)，Plough-Back-Profit Social Enterprise (回撥盈餘社企)，它們的社會效益，主要是為弱勢群體帶來的收入以及節省公營開支。若是與防止社會孤立有關的社企，它們的社會效益可以是社會資本的建立，社會效益是這些社會資本所產生的價值之總和。若你想計算社企的社會效益，可以參與英國政府第三部門辦公室(Office of the Third Sector)的SROI指引。

First, you can make reference to various social enterprise funding schemes and understand their requirements in terms of the social objective they focus on. For example, SIE Fund prioritises poverty alleviation and social inclusion, and this is also where you can start. For some types of social enterprises such as Work Integration Social Enterprise (WISE), Subsidised Services Social Enterprise (SSSE) and Plough-Back-Profit Social Enterprise (PBSE), their impacts are usually about jobs and salaries brought to vulnerable groups and reductions in public spending. On the other hand, the social impact of those committed to social exclusion lies in building social capital and is thus the total of value generated by this social capital. If you want to calculate the social impact of your social enterprise, you may make reference to the SROI directory published by Office of the Third Sector of the UK Government.

3. 有一些社會效益難以量化，初創社企應該如何表達？

How should a start-up social enterprise measure and present their social impact if what they aim at is something more difficult to quantify?

只要是對某件事情有不同感受，就可以將感受分成不同級別，這已是量化，例如有關參與者的感受，例如滿足感、幸福感等。若你想將這些數值以貨幣去計算，可以參考英國政府財政部(UK Treasury)的Green Book。

There can be different levels of feeling toward things, such as feelings of the participants, their satisfaction and well-being. Expressing them in ordinal scale is already a form of quantification. If you want to monetise the value, please make reference to the Green Book of the UK Treasury.

4. 社企在評估自己的社會效益時，一般會犯哪些錯誤？

What are the common mistakes when assessing social impact?

- 在量度社會效益時，常犯錯誤是不知道哪些數值是「切題的」、「重要的」及「可比較的」；
- 要知道自己評估出的效益是否「可靠」，應該找一個富有這方面知識的社會企業家用同樣的方法再評估，他得出的SROI數值應該與你的相近。若得出不一樣的結果，可能是你估算SROI的方法不夠客觀；及
- 最後，坊間有不少教導量度社會效益的課程，若大家想深入瞭解這課題，可以參加有關課程。
- Not able to identify and differentiate the relevant, material and comparable data from the rest;
- To know whether your assessment is reliable, you should find an experienced social entrepreneur and let him or her replicate the assessment. The resulting SROI should be close if yours is reliable. If not, it is probably because your assessment of SROI is not objective; and
- There are also many classes about how to measure social impact and you can join them if you want to understand more in-depth

10

10大常見問題

10 FAQs

1. 社企跟慈善機構的分別？

社企以自負盈虧的模式營運，主要收入來自產品及服務銷售，跟傳統非牟利機構或慈善團體主要依靠捐款或贊助營運的模式有所不同。

2. 誰可以在香港開辦社企？

廣義來說，任何人都可以在香港開展社會企業。

3. 社企等同非牟利嗎？

社企跟企業一樣需要自負盈虧，然而賺取利潤不是社企的唯一目標。社企設利潤分配限制及資產鎖定，其餘再投資用作業務發展，從而達至更大的社會效益。

4. 社企跟企業社會責任的分別？

社企首要目標是達至特定社會目標而同時維持收支平衡；從企業社會責任角度來說，一般企業嘗試將對社會造成的負面影響減至最低，而賺取更多利潤往往是誘因。

5. 社企要交租嗎？

社企跟一般企業無異，一切營運支出如租金、水電煤以至員工薪金等均須考量為營運成本。假若社企獲母機構或其他機構任何形式的資助(如提供營運場地)，均須於財務紀錄反映。

6. 社企可派發花紅或獎金嗎？

可以，但良好的企業管治下須交由公司董事局成員表決通過。

7. 社企會清盤、倒閉或破產嗎？

無論是以有限責任或無限責任法律模式成立的社企，若面臨倒閉或結束業務時，也需要處理清盤或破產問題。

1. What are the differences between social enterprises and charitable organisations?

Social enterprise should be self-financing. The major income source should be generated by selling goods and services, and that differentiates it from traditional non-profit organisations or charitable organisations which are mainly supported by donation and sponsorship.

2. Am I qualified to set up a social enterprise in Hong Kong?

Generally speaking, everyone can open a social enterprise in Hong Kong.

3. Social enterprise is non-profit making?

Same as other enterprises, social enterprise is self-financing. However, profit-making is not the sole objective of a social enterprise, which will set certain conditions on profit distribution to shareholders. The rest of the profit is reinvested for further business development for greater social impact.

4. What's the difference between a social enterprise and Corporate Social Responsibility (CSR)?

The primary objective of a social enterprise is to maximise its social impact, as well as maintain its financial sustainability; while an ordinary enterprise, usually in terms of CSR aspect, is an attempt to minimise negative impact on society or its social responsibility initiatives are somehow driven by profit maximisation.

5. Do social enterprises pay rent?

Same as ordinary enterprise, operating expenses such as rental, utilities expense and salaries are the operation cost of a social enterprise. If a social enterprise receives an in-kind support (e.g. venue sponsorship), it should be reflected on the financial record.

6. Is social enterprise allowed to distribute bonus?

Yes, but for good corporate governance, this must be approved by the Board of Directors of the social enterprise.

7. Will social enterprise go bankrupt / liquidate?

If a social enterprise closes down, it has to deal with the bankruptcy or liquidation problem, be it a limited company or an unlimited one.

8. 社企要繳稅嗎？

社企須遵循法例報稅及繳稅。除根據《稅務條例》(第112章)第88條獲豁免繳稅的屬公共性質的慈善機構或慈善信託名單上的公司將獲豁免。

9. 社企可接受捐款嗎？

社企可以接受捐款或贊助。然而，社企以自負盈虧模式運作，收入主要來自產品及服務銷售，而非依靠捐款或贊助營運。

10. 怎樣識別本港的社會企業？

雖然現時香港沒有相關的社會企業法律及註冊制度，但市民可以從不同渠道找到社企。社聯-滙豐社會企業商務中心自2007年開始每年編製《社企指南》，以印刷本、網上搜尋器及手機應用程式(App)等形式，羅列全港社會企業的資料供公眾查閱。指南獲香港特別行政區政府支持及認可，是各政府部門、公營機構、企業及院校履行責任消費的重要參考資料。其他渠道包括香港社會企業總會推出的「社企認證計劃」、香港經濟日報集團旗下資訊網站「經濟通」社企專頁；由民政事務局與社會企業諮詢委員會舉辦的「社企獎勵計劃」、民政事務總署「伙伴倡自強「社區協作計劃以及社會福利署「創業展才能」計劃資助下開辦的社企等等。

8. Does social enterprise need to pay tax?

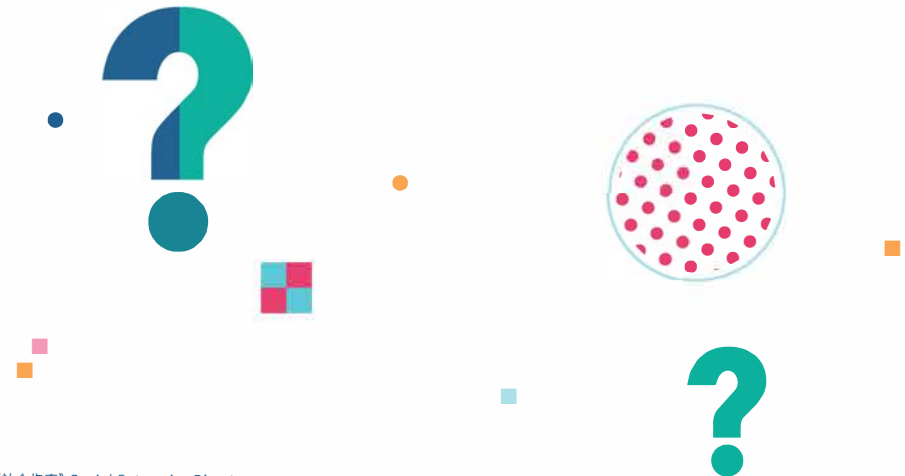
Social enterprise is obligated to pay tax unless it is recognised as a charitable institution or trust of a public character under section 88 of the Inland Revenue Ordinance (Cap. 112).

9. Can social enterprise receive donations?

Social enterprise can receive donation or sponsorship. However, social enterprise is a self-financing business and it should rely on income generated by selling goods and services rather than through grants and donations.

10. How can I recognise the social enterprises in Hong Kong?

There is no legal definition of and registration system for social enterprise in Hong Kong. However, public can look for information on social enterprises through numerous channels. HKCSS-HSBC Social Enterprise Business Centre (SEBC) compiles and publishes the "Social Enterprise Directory" every year since 2007. The directory as well as its derivatives mobile application (App) and on-line search engine enable public access to social enterprise information in Hong Kong. The Directory is supported and recognised by the Government. It serves as an important reference material for advocating responsible consumption across Government departments, public organisations, corporations and schools. Other channels include "SEE Mark" introduced by the Hong Kong General Chamber of Social Enterprises, featured on-line platform "SE Gallery" powered by ET Net under Hong Kong Economic Times, "SE Award Scheme" organised by Home Affairs Bureau and Social Enterprise Advisory Committee, the Enhancing Self-Reliance Through District Partnership Programme (ESR Programme) by Home Affairs Department and "Enhancing Employment of People with Disabilities through Small Enterprise" Project by Social Welfare Department, etc.



11 有用資料：支援社企及初創企業的計劃及平台

Supporting Schemes and Platforms for Social Enterprises and Start-ups

政府資源及支援

Government Funding and Support

民政事務總署「伙伴倡自強」社區協作計劃 (伙伴倡自強計劃)
Home Affairs Department: Enhancing Self-Reliance
Through District Partnership Programme
www.had.gov.hk/tc/public_services/en_self_reli/index.htm

社會福利署「創業展才能」計劃
Social Welfare Department: "Enhancing Employment of People with Disabilities through Small Enterprises" Project
www.swd.gov.hk/tc/index/site_pubsvc/page_rehab/sub_listofserv/jid_enhancing/index.html

社會創新及創業發展基金
Social Innovation and Entrepreneurship Development Fund
www.sie.gov.hk

發展局「活化歷史建築伙伴計劃」
Development Bureau: Historic Building Revitalisation Scheme
www.heritage.gov.hk/tc/rhbtp/about.htm

社企支援計劃及平台

Social Enterprise Supporting Schemes and Platforms

香港中文大學 - 香港社會企業挑戰賽
Chinese University of Hong Kong - Hong Kong Social Enterprise Challenge
hksec.hk

香港城市大學 - 火焰計劃
City University of Hong Kong
www.projectflame.hk

仁人學社
Education for Good
education-for-good.com/course_en.php

豐盛社企業會
Fullness Social Enterprises Society
www.fses.hk

好單位
Good Lab
goodlab.hk

青協社創中心
HKFYG Jockey Club Social Innovation Centre
m21.hk/sic/tc/latest.php

香港社會服務聯會 - 社聯-匯豐社會企業商務中心
Hong Kong Council of Social Service - HKCSS-HSBC Social Enterprise Business Centre
www.socialenterprise.org.hk

香港社會服務聯會 - Impact Incubator
Hong Kong Council of Social Service - Impact Incubator
www.socialinnovation.org.hk

香港社會服務聯會 - 社企指南
Hong Kong Council of Social Service - SE Directory
socialenterprise.org.hk/zh-hant/sedirectory_c

香港社會服務聯會 - 好好社企
Hong Kong Council of Social Service - Good Goods Social Enterprise Sales Platform
www.goodgoods.hk

香港社會服務聯會 - 星展社企優化基金
Hong Kong Council of Social Service - DBS Social Enterprise Advancement Grant
dbse.hkcss.org.hk

香港社會企業總會
Hong Kong General Chamber of Social Enterprises
www.sechamber.hk

香港社會企業總會 - 社企認證
Hong Kong General Chamber of Social Enterprises - Social Enterprise Endorsement (SEE) Mark
www.seemark.hk

香港社會效益分析師學會
Hong Kong Institute of Social Impact Analysts
www.hkisia.org

香港理工大學 - 好善社
Hong Kong Polytechnic University - Good Seed
www.goodseed.hk

香港理工大學 - 賽馬會社會創新設計院
Hong Kong Polytechnic University - Jockey Club Design Institute for Social Innovation
www.sd.polyu.edu.hk/en/j.c.-innovation-tower/jockey-club-design-institute-for-social-innovation

香港理工大學 MICRO FUND
Hong Kong Polytechnic University - Micro Fund
www.polyu.edu.hk/ife/polyumfund

香港社會企業策劃有限公司
Hong Kong Social Enterprise Incubation Centre Limited
www.seic.hk

社會創業論壇
Hong Kong Social Entrepreneurship Forum
www.hksef.org

MaD SCHOOL - 「創不同學院」累積學習計劃
MaD SCHOOL Accumulator Scheme
www.mad.asia/posts/759/MaD-School

SME ONE - 「好社意」
SME ONE
www.smeone.org

社企民間高峰會
Social Enterprise Summit
ses.org.hk/zh

香港社會創投基金
Social Ventures Hong Kong
www.sv-hk.org

心苗亞洲基金
SOW Asia Foundation
www.cn-sowasia.org

葉氏家族慈善機構
The Yeh Family Philanthropy
www.yehfp.com

UnLtd HK
www.unltdhongkong.org

其他相關計劃及支援平台

Other Related Schemes and Supporting Platforms

Blueprint
blueprint.swireproperties.com

Chinese University of Hong Kong - Empowering Young Entrepreneurs Program (EYE Program)
entrepreneurship.bschool.cuhk.edu.hk/eyeprogram

CUHK Pre-Incubation Centre (Pi Centre)
www.picentre.cuhk.edu.hk

商務及經濟發展局「創意智優計劃」
Commerce and Economic Development Bureau: CreateSmart Initiative
www.createhk.gov.hk/tc/home.htm

數碼港培育計劃
Cyberport Incubation Programme
www.cyberport.hk

數碼港創微型基金
Cyberport Creative Micro Fund
www.cyberport.hk/zh_tw/about_cyberport/our_5_centres/entrepreneurship_centre/about_ec_cyberport_creative_micro_fund

環境局「環境及自然保育基金」
Environment Bureau: Environment and Conservation Fund
www.ecf.gov.hk

香港青年協會香港青年創業計劃
HKFYG: Youth Business Hong Kong
ybhk.hkfyg.org.hk

香港設計中心 - 設計創業培育計劃
Hong Kong Design Centre- Design Incubation Programme
www.hkdesigncentre.org

香港科技园 - 網動科技創業培育計劃
Hong Kong Science and Technology Parks Corporation- Incu-App Programme
www.hkstp.org/zh-HK/Services-Programmes/Incubation-Programme/Incu-App/Application/Admission-Criteria.aspx

香港科技园 - 生物科技創業培育計劃
Hong Kong Science and Technology Parks Corporation- Incu-Bio Programme
www.hkstp.org/zh-HK/Services-Programmes/Incubation-Programme/Incu-Bio/About-Incu-Bio-Programme.aspx

香港科技园 - 科技創業培育計劃
Hong Kong Science and Technology Parks Corporation- Incu-Tech Programme
www.hkstp.org/zh-HK/Services-Programmes/Incubation-Programme/Incu-Tech/About-Incu-Tech-Programme.aspx

投資推廣署 - start me up
InvestHK- start me up
www.startmeup.hk

創新科技署「創新及科技基金」
Innovation and Technology Commission: Innovation and Technology Fund
www.itc.gov.hk/ch/funding/itf.htm

勞工及福利局「社區投資共享基金」
Labour and Welfare Bureau: Community Investment and Inclusion Fund
www.ciif.gov.hk

社會福利署「攜手扶弱基金」
Social Welfare Department: Partnership Fund for the Disadvantaged
www.swd.gov.hk/tc/index/site_pubsvc/page_supportser/sub_partnership

香港創業實驗室
Startlab.HK
startlab.hk

香港按揭證券公司 - 小型貸款計劃
The Hong Kong Mortgage Corporation Limited- Microfinance Scheme
www.hkmc.com.hk/chi/our_business/microfinance_scheme.html

社聯 — 滙豐社會企業商務中心

社聯-滙豐社會企業商務中心是社聯轄下一個主要推動社會創新及社會企業發展的協作平台。2008年獲滙豐銀行慈善基金以及社會福利署-攜手扶弱基金資助成立，支援逾570間本地社會企業及其受惠者。我們通過各項伙伴計劃，促進商界、專業團體與社會企業之合作；提供起動及擴展基金，支持社會大眾開辦社會企業，並透過各項能力建設及公眾教育活動，推動責任消費及社會創新。

HKCSS-HSBC Social Enterprise Business Centre

HKCSS-HSBC Social Enterprise Business Centre (SEBC) is a collaborative platform under the Hong Kong Council of Social Service (HKCSS). Initiated supported financially by Hongkong Bank Foundation and Social Welfare Department's Partnership Fund for the Disadvantaged, the Centre is committed to providing support to social enterprises and their beneficiaries. Over 570 enterprises are now being supported by the Centre. We foster partnership among business sector, professional groups and social enterprises through a variety of collaborative projects. We also provide start up and scale up funding support for the establishment of social enterprise, and advocate responsible consumption and social innovation through capacity building programs and public education campaigns.

地址 Address

香港灣仔軒尼詩道15號滙莎公爵社會服務大廈10樓1002室
Rm 1002, 10/F., Duke of Windsor Social Service Bldg.,
15 Hennessy Rd., Wanchai, Hong Kong

WhatsApp

2876 2448

傳真 Fax

2876 2496

我們的團隊 OUR TEAM MEMBERS

社會創新·社企基金及夥伴合作

Impact Incubator – Social Innovation, Development Fund and Partnership

企業採購及社企銷售平台

Good Goods – SE Sales Platform

社區資源及社企空間

GoodPoint- Community Recourses and Space for SE

社會認知體驗活動及社區旅遊

Social Awareness Building Programme and Social Tour

免責聲明 Disclaimer

本手冊的作者及出版商盡力確保所提供資料的準確及可靠，但並不保證本手冊的準確及可靠，無論如何，將不會就任何不準確、或遺留、或依靠此處的資訊所作出的任何決定、作為或不作為所引致的任何損失或損壞承認任何責任。此手冊的任何部分，皆不能被視為法律、會計、市場學、或其他專業意見。讀者應就自身目的或涵蓋自身目的的題目事宜詢問自己的專業顧問。

The author and the publisher of this Guide endeavor to ensure the accuracy and reliability of the information provided, but do not guarantee the accuracy and reliability of this Guide and accept no liability whatsoever for any loss or damage arising from any inaccuracy or omission or from any decision, action or non-action based on or in reliance upon information contained herein. Nothing in this Guide shall be treated as legal, accounting, tax, marketing or other professional advice. Readers should consult his/her own professional adviser(s) on the subject matters covered.





