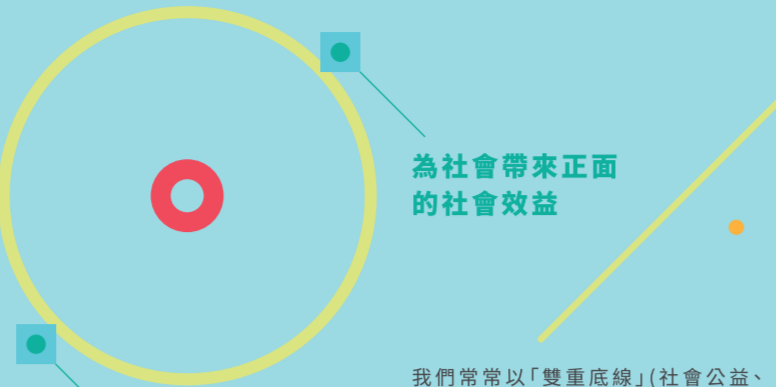


社企是什麼？

一般而言，社會企業是一盤用以達成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。



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。然而，並非如一般的企業，社企的社會目標，是推動它持續發展的原動力。因此，「社會目標」與「商業目標」皆是缺一不可的元素。

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，並不受決於其法律形式，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。

一般企業	社企
為經營者爭取最大的利潤回報	以可持續的經營模式達成其最終的社會目的
爭取最大的利潤回報	達到社會目的及自負盈虧
不是企業宗旨	是社企的核心價值
不需要	可被視作為其中一項社會目的，尤其是就業融合社企
容許	容許，除非社企已獲得免稅的資格。然而，分配利潤予股東亦並非社企的主要目的
非強制實行	(只適用於沒有取得稅務豁免的社會企業) 建議實行，請參閱《法律形式的選擇及運作建議》
非強制實行	同上
非強制實行	同上

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》

社企小知識

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。

1,000名受訪者



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：

- 大眾對「社企」這一詞的認知度很高，有**78.5%**的受訪者聽過這一詞
- 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
- 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
- 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
- 60%**的受訪者表示，他們願意付出更高的價錢購買社企產品
- 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

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

支援社企的平台或計劃

政府資源及支援

- 發展局「活化歷史建築伙伴計劃」 www.heritage.gov.hk
- 民政事務總署 - 「伙伴倡自強」社區協作計劃 www.had.gov.hk/tc/public_services/en_self_reli/index.htm
- 社會創新及創業發展基金 www.sie.gov.hk
- 社會福利署 - 創業展才能計劃 www.swd.gov.hk/tc/index/site_pubsvc/page_rehab/sub_listofserv/id_enhancing
- 社創基金協創機構
- 香港社會服務聯會 - Impact Incubator www.socialinnovation.org.hk
- 香港理工大學科技及顧問有限公司 - 好善社 www.goodseed.hk
- 心苗(亞洲)慈善基金有限公司 - Fast Forward www.cn-sowasia.org/applicationform
- 葉氏家族慈善機構 - Nurturing Social Minds www.nsm.hk/zh-hant

民間種子基金及社會創投

- 英國文化協會社企投資平台 www.britishcouncil.hk/programmes/society/skills-social-entrepreneurs
- 香港理工大學 Micro Fund www.polyu.edu.hk/ife/polyumfund
- 香港社會創投基金 www.sv-hk.org
- Social Impact Partners socialimpactpartners.org
- 香港社會服務聯會 - 星展社企優化基金及星展社創計劃 www.dbs-socialinnovators.hk
- UnLtd Hong Kong www.unltdhongkong.org

社企支援計劃及平台

- 香港中文大學 - 香港社會企業挑戰賽 hksec.hk
- 香港城市大學 - 火焰計劃 www.projectflame.hk
- 仁人學社 education-for-good.com
- 豐盛社企學會 www.fses.hk
- 香港社會企業總會 www.sechamber.hk
- 香港生產力促進局 - 「好社意」 www.smeone.org
- 社會創業論壇 www.hksef.org
- MaD SCHOOL - 「創不同學院」累積學習計劃 www.mad.asia/posts/759/MaD-School
- 香港理工大學科技及顧問有限公司 - 好善社 www.goodseed.hk
- 社企民間高峰會 ses.org.hk/zh
- 心苗亞洲基金 www.cn-sowasia.org
- 好單位 goodlab.hk
- 香港社會服務聯會 - 滙豐社會企業商務中心 www.socialenterprise.org.hk
- 香港社會服務聯會 - Impact Incubator www.socialinnovation.org.hk
- 香港青年協會賽馬會社會創新中心 sic.hktyg.org.hk
- 香港理工大學 - 賽馬會社會創新設計院 www.sd.polyu.edu.hk/en/j.c.-innovation-tower/jockey-club-design-institute-for-social-innovation
- 香港社會企業策劃有限公司 www.seic.hk
- 葉氏家族慈善機構 www.yehfp.com

社企指南、社會評估及認證

- 社會影響研究中心 sia.hkcss.org.hk
- 豐盛社企學會 www.fses.hk
- 香港社會效益分析師學會 www.hkisia.org
- 香港社會企業總會 - 社企認證 www.seemark.hk
- 香港社會服務聯會 - 滙豐社會企業商務中心 - 《社企指南》 www.socialenterprise.org.hk/zh-hant/sedirectory_c

社企銷售平台

- 十一良心消費運動 www.ethicalconsumption.hk
- 社聯 - 滙豐社會企業商務中心 - 好好社企 www.goodgoods.hk

以上列表只提供部分例子，未能盡錄

初創社企五步曲

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。

1 INSPIRE

第一步：構思

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。

- 香港政府統計處 www.censtatd.gov.hk/home.html
- 扶貧委員會資料庫 www.povertyrelief.gov.hk/chi/archives.html
- 香港社會服務聯會 - 扶貧資訊網 www.poverty.org.hk

2 INCUBATE

第二步：孕育

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。

- 社聯 - 滙豐社會企業商務中心 www.socialenterprise.org.hk
- 香港理工大學科技及顧問有限公司 - 好善社 goodseed.hk
- 心苗(亞洲)慈善基金有限公司 - Fast Forward www.cn-sowasia.org/applicationform
- 葉氏家族慈善機構 - Nurturing Social Minds www.nsm.hk/zh-hant

3 INNOVATE

第三步：創新

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！

- DIY 社會創新工具 diytoolkit.org
- 由McKinsey有關社會創新的分析及個案分享 mckinseysociety.com/topics/social-innovation

4 INVEST

第四步：投資

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子基金，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。

- 民政事務總署 - 「伙伴倡自強」社區協作計劃 www.had.gov.hk/tc/public_services/en_self_reli/index.htm
- 社會福利署 - 創業展才能計劃 www.swd.gov.hk/tc/index/site_pubsvc/page_rehab/sub_listofserv/id_enhancing
- 社會創新及創業發展基金 (社創基金) www.sie.gov.hk
- 發展局「活化歷史建築伙伴計劃」 www.heritage.gov.hk

5 IMPACT

第五步：創效

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。

- SROI Network thesroietwork.tumblr.com
- Social Value UK socialvalueuk.org/what-is-sroi/the-sroi-guide
- "Creating Your Theory of Change - NPC's Practical Guide" www.thinknpc.org/publications/creating-your-theory-of-change

社聯 - 滙豐社會企業商務中心

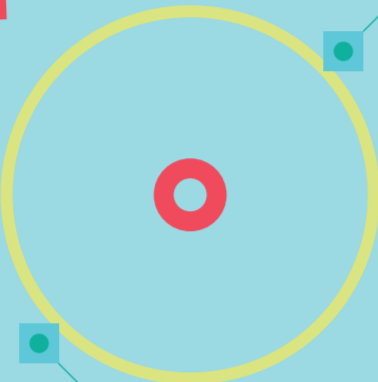
社聯-滙豐社會企業商務中心是社聯轄下一個主要推動社會創新及社會企業發展的協作平台。2008年獲滙豐銀行慈善基金以及社會福利署-攜手扶弱基金資助成立，支援逾570間本地社會企業及其受惠者。我們通過各項伙伴計劃，促進商界、專業團體與社會企業之合作；提供起動及擴展基金，支持社會大眾開辦社會企業，並透過各項能力建設及公眾教育活動，推動責任消費及社會創新。

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 and 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 social 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 programmes and public education campaigns.

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.



Operate as a self-sustainable enterprise

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.

Create positive social impact in the community

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.

Ordinary enterprise	Main objective	Social enterprise
Profit maximisation for business owners	Operate as a self-sustainable mode for achievement of social objectives	Operate as a self-sustainable mode for achievement of social objectives
Profit maximisation	Achievement of social objectives and self-sustainable	Achievement of social objectives and self-sustainable
Not the mission of the enterprise	Core value of social enterprises	Core value of social enterprises
Not necessary	Can be regarded as one of the social objectives, particularly for the Work-Integration Social Enterprise (WISE)	Can be regarded as one of the social objectives, particularly for the Work-Integration Social Enterprise (WISE)
Allowed	Allowed, except for those social enterprises already granted tax exemption. In any case, profit distribution is not the key objective	Allowed, except for those social enterprises already granted tax exemption. In any case, profit distribution is not the key objective
Not compulsory	(Only applicable to social enterprises not granted tax exemption) Recommended, please refer to Book 2 'Choosing a Legal Form and Recommended Practices'	(Only applicable to social enterprises not granted tax exemption) Recommended, please refer to Book 2 'Choosing a Legal Form and Recommended Practices'
Not compulsory	Same as above	Same as above
Not compulsory	Same as above	Same as above

For detailed information and practice, please refer to Book 2 'SE Good Start - Choosing a Legal Form and Recommended Practices'

Information

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

1,000 citizens



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:

- The general public is well aware of the term "SE". 78.5% of the people interviewed have heard of this term.
- Broadcasting media are effective channels of promotion as 73.3% of them have come to know SEs through them.
- Despite high level of public awareness, 54.3% of them have never bought any products from SEs within the six months before the survey.
- 69.5% of them, however, say they will definitely or probably buy SE products within the next 6 months.
- 60% of them are even willing to pay more for the products of SEs.
- 77.9% of them are willing to pay as much as 10% extra amount of money for SE products.

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/en/research/research.html

Supporting Platforms and Schemes for Start-up

Government Funding and Support

- Development Bureau: Revitalising Historic Buildings Through Partnership Scheme www.heritage.gov.hk
- Home Affairs Department: Enhancing Self-Reliance Through District Partnership Programme www.had.gov.hk/en/public_services/en_self_reli/index.htm
- Social Innovation and Entrepreneurship Development Fund www.sie.gov.hk
- Social Welfare Department: 'Enhancing Employment of People with Disabilities through Small Enterprise' Project www.swd.gov.hk/en/index/site_pubsvc/page_rehab/sub_listofserv/id_enhancing
- The Hong Kong Council of Social Service - Impact Incubator www.socialinnovation.org.hk
- PolyU Technology and Consultancy Company Limited - Good Seed www.goodseed.hk
- SOW Asia Foundation - Fast Forward www.cn-sowasia.org/applicationform
- The Yeh Family Philanthropy - Nurturing Social Minds www.nsm.hk

SE Funding Schemes and Social Venture Platforms

- British Council Hong Kong - Social Investment Platform www.britishcouncil.hk/en/programmes/society/skills-social-entrepreneurs
- Hong Kong Polytechnic University - Micro Fund <http://www.polyu.edu.hk/ife/polyumfund>
- Social Ventures Hong Kong www.sv-hk.org
- Social Impact Partners socialimpactpartners.org
- The Hong Kong Council of Social Service - DBS Social Enterprise Advancement Grant and DBS Social Innovators www.dbs-socialinnovators.hk
- UnLtd Hong Kong www.unltdhongkong.org

SE Supporting Schemes and Platforms

- Chinese University of Hong Kong - Hong Kong Social Enterprise Challenge hksec.hk
- City University of Hong Kong - Project Flame www.projectflame.hk
- Education for Good education-for-good.com
- Fullness Social Enterprises Society www.fses.hk
- Hong Kong General Chamber of Social Enterprises www.sechamber.hk
- Hong Kong Productivity Council - SME One www.smeone.org
- Hong Kong Social Entrepreneurship Forum www.hksef.org
- MaD SCHOOL Accumulator Scheme www.mad.asia/posts/759/MaD-School
- Social Enterprise Summit ses.org.hk
- SOW Asia Foundation www.cn-sowasia.org
- The Good Lab goodlab.hk
- The Hong Kong Council of Social Service - HSBC Social Enterprise Business Centre www.socialenterprise.org.hk
- The Hong Kong Council of Social Service - Impact Incubator www.socialinnovation.org.hk
- The Hong Kong Federation of Youth Groups Jockey Club Social Innovation Centre sic.hkfyg.org.hk/en
- The Hong Kong Polytechnic University - Jockey Club Design Institute for Social Innovation www.sd.polyu.edu.hk/en/jc-innovation-tower/jockey-club-design-institute-for-social-innovation
- The Hong Kong Social Enterprise Incubation Centre Limited www.seic.hk
- The Yeh Family Philanthropy www.yehfp.com

SE Directory, Social Impact Assessment and SEE Mark

- Centre for Social Impact sia.hkcss.org.hk
- Fullness Social Enterprises Society www.fses.hk
- Hong Kong Institute of Social Impact Analysts www.hkisia.org
- Hong Kong General Chamber of Social Enterprises - Social Enterprise Endorsement (SEE) Mark www.seemark.hk
- The Hong Kong Council of Social Service - HSBC Social Enterprise Business Centre - Social Enterprise Directory www.socialenterprise.org.hk/en/sedirectory

SE Sales and Trading Platform

- TiTe Ethical Consumption Movement www.ethicalconsumption.hk
- The Hong Kong Council of Social Service - HSBC Social Enterprise Business Centre - GoodGoods Social Enterprise Sales Platform www.goodgoods.hk

Examples in the above table are for reference only.

Five Stages of Setting up a Social Enterprise

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 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.

1 INSPIRE

First Stage: Inspire

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.

- Census and Statistics Department www.censtatd.gov.hk/home.html
- Commission on Poverty Archives www.povertyrelief.gov.hk/eng/archives.html
- The Hong Kong Council of Social Service - Poverty Information www.poverty.org.hk

2 INCUBATE

Second Stage: Incubate

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.

- Hong Kong Council of Social Service - HSBC Social Enterprise Business Centre www.socialenterprise.org.hk
- PolyU Technology and Consultancy Company Limited - Good Seed goodseed.hk
- SOW (Asia) Foundation Limited - Fast Forward www.cn-sowasia.org/applicationform
- The Yeh Family Philanthropy Limited - Nurturing Social Minds www.nsm.hk

3 INNOVATE

Third Stage: Innovate

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.

- Practical Tools to trigger and support social innovation diytoolkit.org
- McKinsey's Analysis and Case Sharing on Social Innovation mckinseyonsociety.com/topics/social-innovation

4 INVEST

Fourth Stage: Invest

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.

- Home Affairs Department: Enhancing Self-Reliance Through District Partnership Programme www.had.gov.hk/tc/public_services/en_self_reli/index.htm
- Social Welfare Department: 'Enhancing Employment of People with Disabilities through Small Enterprise' Project www.swd.gov.hk/tc/index/site_pubsvc/page_rehab/sub_listofserv/id_enhancing
- Social Innovation and Entrepreneurship Development Fund (SIE Fund) www.sie.gov.hk
- Development Bureau: Revitalising Historic Buildings Through Partnership Scheme www.heritage.gov.hk

5 IMPACT

Fifth Stage: Impact

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.

- SROI Network thesroinetwork.tumblr.com
- Social Value UK socialvalueuk.org/what-is-sroi/the-sroi-guide
- "Creating Your Theory of Change - NPC's Practical Guide" www.thinknpc.org/publications/creating-your-theory-of-change