

Commission on Children

2026–27

Funding Scheme for Children’s Well-being and Development

Funding Guidelines¹

(I) Introduction

The Commission on Children (“the Commission”) was established on 1 June 2018 with cross-bureau and departmental representation, and has engaged child concern groups to address in a focused manner the issues that children face while growing up. The Commission has a vision of ensuring that Hong Kong is a place where the rights, interests and well-being of all children are respected and safeguarded and their voices are heard, and where all children enjoy healthy and happy growth and optimal development so as to achieve their fullest potentials.

2. The Commission launches the Funding Scheme for Children’s Well-being and Development (“the Scheme”) with the objective to encourage and enable non-governmental organisations (“NGOs”)² and schools, etc. to undertake promotional and public educational projects on children-related issues to promote the rights, interests, well-being and development of children. These projects should have the participation of children and stakeholders. All the activities shall tie in with one or more of the themes as set by the Commission (see **Annex A**).

Annex A

3. The Commission Secretariat under the Labour and Welfare Bureau (“LWB”) shall provide overall administrative support and manage the Scheme. The Commission mentioned in the following paragraphs refers to the Commission, its Working Group and / or its Secretariat.

¹ The 2026-27 Funding Guidelines are **not applicable** to the Schemes of other years.

² Including child concern groups.



4. The funded organisation is required to comply with all the terms and conditions as set out in this document as well as any other additional conditions as may be prescribed by the Commission in writing.

(II) Application for Funding

Eligibility for Application

5. NGOs or schools fulfilling the following criteria are considered eligible for submitting applications –

- (a) a statutory body or body set up under legislation; or
- (b) a non-profit-making company, incorporated under the Companies Ordinance (Cap. 622 or Cap. 32 before 3 March 2014)³; or
- (c) an organisation established under the Societies Ordinance (Cap. 151); or
- (d) an organisation registered on the list of charitable institutions or trusts of a public character exempt from tax under Section 88 of the Inland Revenue Ordinance (Cap. 112); or
- (e) a government school or an organisation established or registered under the Education Ordinance (Cap. 279) / Post Secondary Colleges Ordinance (Cap. 320) / Vocational Training Council Ordinance (Cap. 1130) / Child Care Services Ordinance (Cap. 243); or
- (f) other public bodies.

³ The Memorandum and Articles of Association of the applicant should include clauses specifying that the applicant is non-profit making, and / or its members shall not take any shares of its income or assets; and that upon dissolution of the organisation, its members shall not take any shares of its income or assets.

Types of Application and Funding Cap

6. The Scheme will provide one-off fundings to successful applicants (also referred as “funded organisations”) to support worthwhile promotional and public educational projects. Application for the Scheme is invited once a year, usually in the second or third quarter of each year.

7. There are **two types** of projects under the Scheme. Applicants can either choose to submit funding applications for (1) large-scale territory-wide projects involving project teams across districts with the aim to achieve significant and sustained impact; or (2) smaller-scale projects mainly focusing on local districts / schools.

8. For large-scale territory-wide projects, the funding cap for each project is \$1,000,000. All activities must be carried out within the two-year period from 1 February 2027 to 31 January 2029.

9. For smaller-scale projects, the funding cap is \$300,000 or \$600,000 per project with a duration of one year or two years respectively. All activities must be carried out within the period from 1 February 2027 to 31 January 2028 (for one-year projects) / from 1 February 2027 to 31 January 2029 (for two-year projects).

General Funding Restriction

10. Projects must be non-profit making and carried out in the Hong Kong Special Administrative Region (“HKSAR”) and meet the objective and theme(s) of the Scheme; and must not be used for political, religious, fund-raising or commercial publicity purposes for any individuals or organisations. All activities of the projects must not be held together with any other activities and / or for any other organisations without the prior approval of the Commission.

11. Applicants must be organisations, not individuals, and each organisation should submit **no more than one project application per round of application**. An organisation and its sub-unit(s) shall be regarded

as a single organisation. If more than one application is made by an organisation and its sub-unit(s), the organisation concerned shall decide on the application to be processed by the Commission.

12. The following types of projects **will not** be funded:

- (a) Projects that involve one-off activities purely for entertainment (e.g. banquets, picnics and trips);
- (b) Projects or publishing (e.g. publications and videos, etc.) that may give undue credit or publicity to an individual, a commercial firm, a political party or association;
- (c) Projects that are intended for the exclusive or personal benefit of an individual;
- (d) Projects that involve disbursement of cash allowance and / or cash relief;
- (e) Projects that aim to improve the facilities or services of an organisation (e.g. refurbishment works, purchase of furniture and / or equipment, staff training, enhancement to school curriculum, etc.);
- (f) Projects that are more appropriate to be implemented with other government funding (e.g. research studies, activities to raise the quality of school education, provision of social services, etc.);
- (g) Projects that are organised, co-organised or co-hosted by the Offices of Legislative Council Members or District Council Members or political parties; and
- (h) Projects that receive sponsorship or donations in cash or in kind from companies selling tobacco or hard liquor, or from individuals / organisations which are the service contractors of the projects.



13. When submitting an application and implementing the approved project, the funded organisation should refer to the list of permissible items of expenditure and the relevant expenditure limits set by the Commission at Annex B. **Annex B.** In addition, the applicant should also pay attention to the following:

- (a) Expenditure incurred before the formal approval of the project issued by the Commission in writing or after the completion dates as stipulated in paragraphs 8 and 9 above (except for items which by nature will only be incurred after the project completion date e.g. cost of preparing the Auditor's Report) will not be reimbursed under the Scheme.
- (b) All expenditure incurred should be prudent, realistic and cost-effective.
- (c) The funding allocated to the project shall not be used for:
 - (i) covering recurrent expenditure (e.g. rental and utility expenses of the applicant's premises and other ongoing costs for running an office);
 - (ii) purchasing durable assets including furniture and equipment (e.g. desks, chairs, cabinets, computers, printers, cameras, etc.) of any value and other durable items with unit cost of \$500 or above;
 - (iii) improving facilities or services of the organisation;
 - (iv) producing or purchasing items for sale;
 - (v) providing direct one-on-one service to participants (e.g. one-on-one therapy or counselling sessions); or
 - (vi) disbursing travelling allowance to participants.

There will be no reimbursement for expenditure incurred for these mentioned purposes.



- (d) In general, venues whose hire charges could be fully waived or are more affordable (e.g. community halls or community centres) shall be given priority in the choice of venue of the project activities. For an event organised in the funded organisation's own venue, the hire cost will normally not be funded.

Submission of Electronic Application

14. All eligible applicants are required to complete an online Funding Application Form and submit it electronically to the Commission through the **HKSAR Government's Central E-Form Services platform** (<https://eform.cefs.gov.hk/form/lwb004/en/>)⁴. A specimen of the electronic Funding Application Form Print-out is at **Annex C** for reference. **Guidelines on submitting electronic applications are set out at Annex D. All Paper-based applications will NOT be accepted and processed.**

Annex C

Annex D

15. In the event that the required **digital certificates**⁵ are not available during electronic submission, applicants should **print a hard copy of the submitted electronic Funding Application Form, sign and affix the organisations' official chop(s) at Section E.** Applicants should deliver the duly signed and stamped original copy of the Form to the Commission Secretariat (Address: 10/F, West Wing, Central Government Offices, 2 Tim Mei Avenue, Tamar, Hong Kong) by post or in person **within 5 working days after the application deadline (i.e. on or before 5:00 pm, 14 August 2026).**

16. The applicants should ensure that the Funding Application Form and relevant documents submitted are complete and accurate. If the applicants fail to submit the required documents and information as set out in this Funding Guidelines and the Funding Application Form by the deadline

⁴ Please read the "Guidance Notes for Submission of Electronic Application for the 2026-27 Funding Scheme for Children's Well-being and Development" at https://www.coc.gov.hk/files/2026/e/2026-27_Funding_Scheme_guidance_notes.pdf before making an application.

⁵ Including the organisational certificate of the applicant as well as the personal certificates of its authorised person and the officer-in-charge of the project.

specified by the Commission, the applications concerned will normally not be processed and no further notice will be given.

17. If a project is co-organised by two or more NGOs or schools, the organisational digital certificate(s) of the relevant organisation(s) and personal digital certificate(s) of their authorised person(s) should be included in the electronic application. If the aforementioned digital certificates are not available, they should duly sign at Section B9 of the electronic Funding Application Form print-out, together with the official chop(s). The duly signed and stamped original copy of the Funding Application Form print-out should be submitted according to the requirements as set out in paragraph 15 above. A principal or lead organisation must be identified and be responsible for matters related to the application. Entities that purely provide support through provision of venue or assistance in promotion will not be considered as co-organiser(s). However, details of these entities should be provided on the Funding Application Form.

18. If applicants intend to apply for funding from sources other than the Scheme in order to support all or part of the activities under application, they must state clearly the source of funding being applied, amount being sought and status of approval of the application when submitting applications to the Scheme. To avoid duplication of resources, the Commission will not approve funding to activity which has secured funding from sources other than the Scheme. If the application result of other funding sources has yet been announced at the time of submitting applications to the Scheme, applicants shall inform the Commission of the result of the application to funding sources other than the Scheme in a timely manner. If applicants have obtained funding from sources other than the Scheme, the Commission may revoke or reduce the approved funding amount to ensure no duplication of resources.

19. If applicants need additional funding to cope with expenditure items which are not permitted under the Scheme or exceed the relevant funding cap, they may apply for funding from sources other than the Scheme. However, they must state clearly the sources of such funding, amount being

sought and whether such application has been approved when submitting applications to the Scheme.

20. If applicants would like to apply for funding from sources other than the Scheme after obtaining the Commission's funding approval or when implementing the projects, they must obtain the Commission's approval before making the application to funding sources other than the Scheme. Failure to comply with this requirement may result in the cancellation of funding from the Commission. If the applicant accepts the funding from a source that is not agreeable to the Commission, the Commission will withdraw its approved funding support.

21. The applicants will be asked to provide supplementary documents and information from time to time for processing the applications upon the Commission's request. If the applicants fail to provide such information within a reasonable time frame, the applications will not be further processed and no notification will be given.

22. Under normal circumstances, the electronic applications should be submitted to the Commission on or before the deadline of the round of application as designated by the Commission. **Late application will not be considered and will not be carried forward to the next round of application.** If a Black Rainstorm Warning Signal, Tropical Cyclone Warning Signal No. 8 or above, or "extreme conditions" announced by the Government is / are in force at or after 12:00 noon on the day of the deadline, the deadline will be extended to 5:00 p.m. on the next working day (excluding Saturdays).

Assessment Process and Criteria

23. Upon receipt of an application, the Commission will examine the project proposal to confirm whether it is in line with the objective, theme(s) and fulfils the requirements (see paragraphs 5 to 22 above) of the Scheme, and whether the proposed items of expenditure fall within the list of permissible items of expenditure and the relevant expenditure limits at

Annex B **Annex B.**



Annex B

24. Taking into account the financial provision of the Scheme, the Commission will consider the priority of applications in each round according to the factors as stipulated in paragraphs 26 and 27 below. In other words, not every eligible project proposal in each round will be approved and not every activity under the approved project will be granted full funding. As a general rule, the approved funding shall be determined in accordance with the relevant expenditure limits at **Annex B** or as deemed reasonable by the Commission, regardless of the amount applied.

25. If an eligible project proposal is not granted funding, that project proposal will not be carried forward to the next round of application automatically.

26. In assessing each individual application of one-year project, the Commission will take into account the following factors:

- (a) whether the proposed activities tie in with the theme selected for the project;
- (b) the target audience / participants and the anticipated number of participants of the project;
- (c) contents of the project (including the formats, number of sessions, publicity, etc.), feasibility and implementation;
- (d) whether the proposed budget is prudent and cost-effective;
- (e) other sources of financial support (including sponsorship and donations in cash or in kind);
- (f) expected outcome of the project, for example, whether the project has a sustainable impact on the community or the target audience / participants;
- (g) whether the applicant has experience in conducting projects of



similar scale and nature;

- (h) the applicant's previous performance in the Scheme (if applicable);
- (i) whether the concept / design of the project is unique and attractive;
- (j) whether the project is largely similar to the applicant's past project(s) under the Scheme (if any); and
- (k) whether the applicant has developed an assessment plan and methodology and if so, whether the proposed plan and methodology for assessment of the effectiveness of the proposed project are concrete.

27. In assessing individual application of two-year projects, in addition to the factors listed in paragraph 26 above, the Commission will also consider and assess whether the project can achieve longer-term development of children and its scalability, i.e. whether it can be scaled up or expanded by replicating the successful strategies to cover more target participants.

28. The Commission may review the assessment process and criteria from time to time and make adjustments based on necessity and in the light of operational experience.

Notification of Results

29. Under normal circumstances, applicants will be notified of the results of the application in writing within five months after the application deadline. Under no circumstances shall an application be deemed to be successful unless and until the applicant had been notified in writing by the Commission that the application is successful.

30. The decisions on the approval of application and level of funding rest with the Commission. The Commission's decision is final and absolute.

31. The Commission reserves the right to announce the application results and to disclose the list of successful applicants, the names of the approved projects and the funding amounts and other information thereof without the prior consent of any applicant.

Withdrawal of Application

32. A successful applicant may write to the Commission to withdraw the application within 14 calendar days from receipt of the notification of result in writing referred to in paragraph 29 above. Such withdrawal is irrevocable.

33. On receipt by the Commission of the notice of withdrawal given in accordance with paragraph 32, any approval, conditional approval or approval-in-principle issued by the Commission shall cease to be valid.

(III) Financial Arrangements and Management

Adjustment of Project

34. The funding allocated to the project must be used in accordance with the budget and purposes approved by the Commission. To facilitate effective and flexible use of the approved funding, the funded organisation is allowed to adjust the approved unit cost, quantity or amount without seeking the Commission's approval, provided that the expenses after adjustment fulfil all of the following three conditions:

- (a) The aggregate amount of expenses to be funded by the Scheme does not exceed the total funding approved by the Commission;
- (b) The adjustment of each item does not exceed 25% of the relevant approved budget or \$3,000 (whichever is higher); and
- (c) The expenses of each item after adjustment do not exceed the relevant expenditure limits set out in **Annex B**.

Annex B

35. If adjustment on the approved unit cost, quantity or amount exceeds 25% or \$3,000 (whichever is higher), or there is any major amendment or variation (e.g. changes in project / activity nature and / or cash flow requirement; addition of expenditure item(s) not covered in the original approval, etc.), the funded organisation shall seek prior written approval from the Commission by submitting the form at **Annex E** at least 14 calendar days before the proposed change takes place. Failure to do so may result in withdrawal of funding. The Commission may also demand return of any advance payment to the funded organisation.

Annex E

Payment Arrangements

36. Reimbursement of funding will be made to the funded organisation after completion of the project when all relevant reports (please see paragraph 65 below) have been accepted by the Commission. To facilitate the implementation of project, however, a single advance payment of not exceeding 50% of the total approved funding amount can be made to the funded organisation upon written application. The remaining funds will only be disbursed after completion of the project. Details of the payment arrangements, the supporting documents required and other relevant requirements are at **Annex F**. If the funded organisation has applied/is applying for funding from sources other than the Scheme, advance payment will only be arranged as appropriate after the funded organisation has notified the Commission in writing the result of the relevant application and has made a request to the Commission for advance payment in writing.

Annex F

37. Except for expenditure items which by nature can only be incurred after the activity (e.g. expenditure on processing photographs taken in respect of a funded activity), expenditure incurred after the activity date will not be reimbursed.

38. Save in exceptional circumstances, all expenditure incurred shall be fully settled before the submission of the financial report with details stipulated in paragraph 65 below.

Annex G

39. Each expenditure item must be supported by the **original** receipt (issued by a company / organisation other than the funded organisation itself and its co-organisier(s) (please refer to paragraphs 49 and 50 for details) as proof of payment, except under the circumstances as set out in items 2 to 6 of **Annex G**. **Invoices, delivery notes or quotations are not regarded as proof of payment.** Expenditure incurred outside HKSAR will not be reimbursed and **all receipts must be issued in HKSAR**, unless under special circumstances where a service is only available from a supplier whose receipts are not issued in HKSAR. Every receipt and supporting document must be certified by either the officer-in-charge of the project or the authorised person⁶ of the funded organisation, by affixing his/her signature and the funded organisation's chop thereon. The name and signature of the certifying person must match the records previously submitted to the Commission for the same project. Any correction made shall be initialled. Receipts and other proofs of payment submitted to the Commission will not be returned to the funded organisation.

Project Income and Residual Funds

40. The funded organisation may charge nominal fees from participants to ensure the participation rate of those already enrolled for the activities. Irrespective of whether it has so declared in the project proposal, the funded organisation shall utilise all income in the first instance before the funding under the Scheme is used to meet project expenses. The same arrangement shall apply to sponsorship, cash donations and other funding sources of income. Any surplus funding identified from the project upon its completion shall be returned to the Commission. All records pertaining to the receipts of income shall be kept for seven years for the Commission's inspection as and when necessary.

41. If the actual expenditure is less than the approved funding amount, reimbursement will be made up to the actual expenditure only. Upon the completion of project, any unspent advance payment must be returned to the

⁶ Authorised person refers to the person who applies for the fund on behalf of the organisation. Authorised person and officer-in-charge shall not be the same person.

Commission at the time of submission of the financial report (please see paragraph 65(b) below). The funded organisation shall issue a crossed cheque or a bank cashier order payable to “The Government of the Hong Kong Special Administrative Region”.

42. The funded organisation must complete the seeking of reimbursement on or before the date designated by the Commission (“the designated date”) which will normally be within two months after the completion of the project (i.e. 31 March 2028 for one-year projects or 31 March 2029 for two-year projects) by submitting the reports, documents and deliverables as required under paragraph 65 below. Otherwise, all funding will lapse after the designated date.

43. The funded organisation shall accept liabilities for all deficits arising from the project. If there is a substantial change in work schedule from the original approved plan which may affect the cash flow requirement or subsequent payments (including advance payment) to be made to the funded organisation, the funded organisation shall inform the Commission immediately. In any event, the funded organisation shall be responsible for the shortfall in order to complete the project.

(IV) Administrative Arrangements

Procurement of Goods and Services and Employment of Staff for the Project

44. The funded organisation shall exercise the utmost prudence and uphold the principles of openness, fairness, competitiveness and value for money in making procurement with the funding. In particular, they shall strictly observe the following quotation requirements in making procurement of goods and services with the funding in respect of the respective specified value and accept the lowest conforming offer –

Estimated Value	No. of written quotations required
\$5,000 or below ⁷	Preferably 2
Above \$5,000 – \$10,000	2
Above \$10,000	5

45. The funded organisation shall nominate its staff or member(s) as designated person(s) for the procurement (“the designated person(s)”) and provide their particulars (e.g. Hong Kong Identity Card number, address and contact telephone number) to the Commission as and when necessary. The designated person(s) shall not be the same person as the officer-in-charge of the project or the authorised person of the funded organisation / co-organisier(s).

46. Prior to the procurement, the designated person(s) shall obtain the required number of quotations and complete a record of quotations at **Annex H**. All written quotations from suppliers shall be attached. Subsequent to the procurement, the designated person(s) shall be responsible for the receipt and use of goods and services for the project and ensure that such goods/services are ordered, received and appropriately used for the project concerned.

47. The funded organisation should note that acceptance of the project proposal by the Commission does not constitute any approval for the organisation to engage a particular person / organisation for the provision of goods / services without going through the required procurement procedure, regardless of whether the intended engagement has been mentioned in the funding application. In case where the procurement procedures as set out in paragraphs 44 to 46 above are not followed (e.g. the funded organisation has made specific requests to hire a particular supplier / contractor), full justifications must be given and properly recorded in **Annex H** for auditing purposes.

⁷ Minor purchases of goods and services can also be made in cash to meet immediate needs. No quotations will be required if the total value of the purchase does not exceed \$1,500.

Annex H

48. The funded organisation is not required to submit the record of quotations at **Annex H** to the Commission unless being requested. If requested, the funded organisation shall submit the form together with the quotations according to the deadline set by the Commission. All quotations and documents in relation to the procurement of a project shall be kept for seven years after the completion of the project for the Commission's inspection as and when necessary.

49. The funded organisation and its co-organisier(s), the officer-in-charge of the project, the authorised person or the designated person(s) of the funded organisation / co-organisier(s) shall not be engaged for the provision of goods and services for the approved project if the relevant expenses are to be met by the Scheme.

50. The funded organisation, its co-organisier(s), members and staff shall avoid engaging in activities which may result in actual, potential or perceived conflict of interest (e.g. a project staff member procuring goods / services or inviting quotations for the project from company of his own or his immediate family) arising from their involvement in the approved project, and shall declare any interest when making procurement of goods and services, recruitment and other processes in managing / implementing the project (e.g. adjudicating at competitions) which might involve financial or personal interests. They are prohibited from soliciting, accepting or offering any advantages in the course of planning and executing the project. If there is a conflict of interest, the funded organisation shall decide whether the co-organisier(s), members or staff concerned shall abstain from the procurement exercise and record the reasons for its decision.

51. The funded organisation is advised to make reference to the Corruption Prevention Best Practice Checklist on Procurement issued by the Independent Commission Against Corruption ("ICAC") where appropriate. The checklist is available on ICAC's website at <https://cpas.icac.hk>.

52. The officer-in-charge of the project, the authorised person and the designated person(s) of the funded organisation / co-organisier(s) are

personally accountable if they submit falsified claims or documents (such as receipts) for the grant of funding.

53. The funded organisation which recruits staff directly for the project shall, and shall procure that its agents shall, observe the principles of openness, fairness and competitiveness during the recruitment process. The funded organisation shall, and shall procure that its agents shall, comply with the employment, equal opportunities and data protection requirements under the laws of HKSAR. Upon the request of the HKSAR Government, the funded organisation shall approach ICAC for advice and assistance to draw up a Code of Conduct for compliance by its directors and employees, and to ensure proper corruption prevention safeguards are incorporated into its procurement and staff recruitment procedures. The funded organisation shall permit ICAC to examine its management and control procedures with a view to providing corruption prevention advice.

Publicity and Production of Articles

54. Articles (including audio-visual materials, sound recordings, pictures, written materials and promotional materials) funded by the Scheme shall not be reproduced for sale or any other purposes without prior written approval of the Commission. To create a greater synergy, the funded organisation is requested to submit to the Commission such articles for purposes as the Commission sees fit (e.g. placing them on the Commission's website or any social media platforms for wider public access, making them as reference for other children's programmes, etc.)

55. Projects (including activities and publications such as audio-visual materials, sound recordings, pictures, written materials and promotional materials) funded by the Scheme must not contain content that:

- (a) would incite hatred against, and / or denigrate or insult any person, organisation or community of persons; or
- (b) would be in breach of any law, rule or regulation currently in force in HKSAR.

56. Articles (including audio-visual materials, sound recordings, pictures, written materials and promotional materials) funded by the Scheme must not contain anything that would infringe any intellectual property rights or any rights of portrait, privacy, secrecy or publicity. The funded organisation is fully responsible for ensuring that there is no such infringement. If the funded organisation intends to use materials created by others, prior approval from the copyright owner must be sought. The Commission or LWB will not be held responsible for any claims or liabilities incurred by the funded organisation in connection with any claim that the content of the funded organisation's production infringes the copyright or intellectual property right of others.

57. Any activities or articles funded by the Scheme shall not bring either the HKSAR Government, other government(s) or the Commission into disrepute, or affect the relations between the HKSAR Government and other government(s), or embarrass the HKSAR Government or other government(s).

58. All project activities should prominently display the Commission's logo as far as possible. The funded organisation shall obtain prior written approval from the Commission of all articles (including audio-visual materials, sound records, pictures, written materials and promotional materials) funded by the Scheme. Applications should be submitted **at least 7 workings days before** the production or use to ensure approval is obtained prior to use. The following logos and acknowledgement / disclaimer are to be made in such articles –

Logos

(i) the logo of the Commission



(ii) the logo of the Commission's "Walk with Kids" thematic campaign



(iii) the logo for "Government-funded programme"



Acknowledgement

"Funding Scheme for Children's Well-being and Development funded by the Commission on Children" together with the logo of the Commission.

Disclaimer

"Any opinions, findings, conclusions or recommendations expressed in this material / event do not reflect the views of the Government of the Hong Kong Special Administrative Region or the Commission on Children."

59. Upon request of the Commission, the funded organisation should also display other logos and slogans of the campaign(s) run by the Commission.

Sponsorship and Donations

60. Sponsorship and donations in cash or in kind are generally acceptable except for sponsorship / donations from companies selling tobacco and hard liquor, or from those individuals or organisations who are the service contractors for the project.

61. The name and logo of the sponsor / donor shall not be larger or placed in a more prominent position than those of the Commission when acknowledging sponsorship / donations in any articles (including audio-visual materials, sound recordings, pictures, written materials and promotional materials) relating to the project.

62. Applicants shall be required to provide details of all sources of sponsorship and donations as far as practicable when they apply for the funding and, where necessary, during the implementation of the project. On completion of the project, they shall indicate in the financial report the amount of sponsorship and donations received.

63. The names of the sponsors / donors, the type, amount and ultimate usage of sponsorship / donations received, as well as copies of the acknowledgement letters to sponsors / donors in relation to the project shall be kept for seven years after the completion of the project for the Commission's inspection as and when necessary.

Others

64. Written notice must be given to the Commission as soon as practicable when the authorised person of the funded organisation or officer-in-charge of the project is changed during project implementation.

(V) Monitoring Mechanism

Progress Report and Final Report

65. To ensure that the funding is used in accordance with the approved budget and purposes, the funded organisation shall submit to the Commission by the designated date (which will normally be within two months after the completion of the project as specified in paragraph 42 above) the following reports, documents and deliverables:

Annex I (a) a final report completed as per **Annex I**;

Annex G (b) a financial report completed as per **Annex G** together with -

For projects with total approved funding amount not exceeding \$100,000



All original receipts and other proofs of payment (to be duly certified by the officer-in-charge of the project or the authorised person of the organisation).

For projects with total approved funding amount above \$100,000
An auditor's report with the accounts audited by an independent Certified Public Accountant, including –

Annex J

- (i) an agreed-upon procedures report, in which the specific procedures mentioned at **Annex J** in items (1) to (3) of the first paragraph under “Procedures and Findings” and the relevant report findings in items (a) to (c) of the subsequent paragraph must be included and should not be amended. The funded organisation may choose not to submit receipts and other proofs of payment in support of its financial report and the auditor's report. In that case, version (i) of item (3) of the first paragraph under “Procedures and Findings” and item (c) of the subsequent paragraph must be selected. Otherwise (i.e. if version (ii) of item (3) of the first paragraph is selected), all original receipts and other proofs of payment should be attached; and

Annex J

- (ii) an income and expenditure statement (an illustrative example at **Appendix to Annex J**) and, if applicable, a Balance Sheet, Cash-flow Statement and Notes to the Accounts; and
- (c) a summary report on participants' feedbacks together with all feedback forms completed by the participants;
- (d) a brief report summarising the value of the funded project and its impacts (e.g. demonstrable contributions, beneficial effects, valuable changes or advantages) in no less than 300 words;
- (e) physical and electronic copies of promotional materials, publications and audio-visual materials / sound recordings (if any) produced for the funded project; and



- (f) photographs of activities conducted under the funded project (in JPEG format of not less than 5 mega pixels); as well as at least one video clip showcasing the highlights of the funded activities. The requirements for video submission are set out as follows:
- (i) The length of the video clip(s) should be no longer than 2 minutes (including title and end credits). There is no limitation on the filming equipment;
 - (ii) The video clip(s) submitted should be in MP4 or mov format with the resolution of at least 1920 x 1080 pixels and an aspect ratio of 4:3 or 16:9 horizontally. The file size must be no more than 8GB;
 - (iii) The project title and name of funded organisation in either Chinese or English should be included at the beginning of the video clip(s), while the acknowledgement and disclaimer together with the Commission's logo stipulated under paragraph 58 above should be shown at the end of the video clip(s);
 - (iv) Voice-over and subtitles, if any, should be produced in either Chinese or English; and
 - (v) The video clip(s) should be submitted on a USB or DVD.

The funded organisation should –

- (i) obtain prior consent from individuals participating in the activities before video recording / photo taking. The original consent forms (specimens at **Annex K**) should be submitted to the Commission for record; and
- (ii) clear all copyright issues and obtain necessary licences at its own cost for all music (if any) to be included in the video clip(s). Tailor-made music / royalty free music is preferred. A copy of the related music licence or copyright agreement should be provided to the Commission.

Annex K



The Commission reserves the right to use, modify, duplicate and disseminate the content of the submissions under items (d) to (f) above to any media channels, on the Commission's website or in any promotional activities organised by the Commission without prior notification.

Annex L

66. The funded organisations are required to submit a progress report every six months in the format set out at **Annex L**, except for one-year smaller-scale projects where no advance payment has been made. All progress reports should be submitted within one month after each six-month period, as detailed below.

(a) For **one-year** projects with advance payments received from the Commission

The funded organisation is required to submit a progress report within one month after the first six-month period (i.e. from 1 February to 31 July 2027), i.e. on or before 31 August 2027.

(b) For **two-year** projects

The funded organisation has to submit a progress report every six months within one month after each six-month period as follows.

	Covering Period	Submission Deadline
(i)	1 February to 31 July 2027	31 August 2027
(ii)	1 August 2027 to 31 January 2028	29 February 2028
(iii)	1 February to 31 July 2028	31 August 2028

67. The Commission will not reimburse funding if the funded organisation fails to fulfil the requirements set out in paragraphs 65 and 66 above.

Visit by the Commission

68. The Commission and its authorised representatives may participate in any related activities of the funded project as observers to examine the

progress of the project. They may also conduct visits to the relevant venues of the activities. The Commission will normally inform the funded organisation of the arrangement(s) of visit(s) but the Commission and its authorised representatives can also conduct the visit(s) without prior notice.

69. The funded organisation will be required to assist in arranging such observation(s) or visit(s) by the Commission, and to comply with any advice or instructions that the Commission may issue from time to time in respect of the project or any related matters. Otherwise, the Commission may withdraw funding and require the funded organisation to immediately repay all or any funds already provided to them.

Termination of Project

70. The funded organisation shall inform the Commission in writing in the event of termination of a project during the preparation or implementation stage.

71. Depending on the circumstances and the reasons provided by the funded organisation, the Commission may, where applicable, endorse reimbursement of expenses already incurred in the preparation/implementation of the project. If the Commission considers that the termination of the project is due to negligence of the funded organisation, no subsequent reimbursement shall be made and the funded organisation shall be required to return immediately to the Commission the full/partial amount of the advance payment.

(VI) Disclaimer

72. The Commission or LWB will not be held responsible for any claims, demands or liabilities arising from the funded project. It is therefore in the interest of the funded organisation to take out public liability insurance and accident insurance for the project concerned from registered insurance companies in HKSAR.

(VII) Important Notes

73. Failure to comply with any of the terms and conditions of funding as set out in this Funding Guidelines or additional conditions as may be prescribed by the Commission in writing may result in the withdrawal of funding and repayment of any advance payment / reimbursement already made to the funded organisation.

74. The funded organisation and its co-organisier(s) shall comply with all applicable laws, rules and regulations of HKSAR (including without limitation the Law of the People's Republic of China on Safeguarding National Security in HKSAR) in carrying out the funded project. It is the responsibility of the funded organisation and its co-organisier(s) to obtain all approvals and licenses that are necessary for carrying out the funded project and to ensure that activities undertaken in the funded project (including articles produced) comply with the laws and regulations of HKSAR. The funded organisation and its co-organisier(s) may be liable to legal action if it fails to abide by the laws and regulations of HKSAR. For the avoidance of doubt, the funded organisation and its co-organisier(s) will not be exonerated from any legal liability by virtue of the Commission's funding of the project. The Commission may immediately withdraw funding and require the funded organisation to immediately repay all or any funds already provided to them on occurrence of any of the following events:

- (a) the funded organisation or its co-organisier(s) has engaged or is engaging in acts or activities that are likely to constitute or cause the occurrence of offences endangering national security or which would otherwise be contrary to the interest of national security;
- (b) the continued engagement of the funded organisation or its co-organisier(s) or the continued performance of the funded organisation or its co-organisier(s) is contrary to the interest of national security; or

- (c) the Commission reasonably believes that any of the events mentioned above is about to occur.

75. Nothing in the approval letter issued by the Commission will confer or purport to confer on any third party any benefit or any right to enforce any term of the approval letter pursuant to the Contracts (Rights of Third Parties) Ordinance (Cap. 623).

76. In the event of any conflict or inconsistency between the English and Chinese versions of this Funding Guidelines, the English version shall prevail.

Commission on Children
July 2026

Enquiry Telephone Number: 2810 3827



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