

# 第十一章 CHAPTER 11

## 资产负债表截至2012年3月31日止 BALANCE SHEET AS AT 31 MARCH 2012

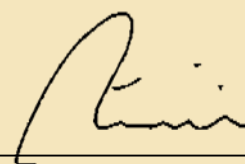
		注释 Note	2012 港币 HK\$	2011 港币 HK\$
<b>非流动资产</b>	<b>NON-CURRENT ASSETS</b>			
物业、厂房及设备	Property, plant and equipment	5	<u>43,412</u>	<u>50,835</u>
<b>流动资产</b>	<b>CURRENT ASSETS</b>			
银行存款及库存现金	Cash at bank and in hand		4,933,976	831,943
应收利息	Interest receivable		28	6
按金	Deposit		<u>2,200</u>	<u>2,200</u>
			<u>4,936,204</u>	<u>834,149</u>
<b>流动负债</b>	<b>CURRENT LIABILITIES</b>			
应付帐项及应计费用	Accounts payable and accrued charges		-	(257,579)
未支付约满酬金	Provision for gratuities		(7,150)	(7,186)
未放取假期拨备	Provision for untaken leave		(6,207)	(5,738)
递延收入	Deferred income	7	<u>(3,991,384)</u>	<u>-</u>
			<u>(4,004,741)</u>	<u>(270,503)</u>
<b>净流动资产</b>	<b>NET CURRENT ASSETS</b>		<u>931,463</u>	<u>563,646</u>
<b>净资产</b>	<b>NET ASSETS</b>		<u>974,875</u>	<u>614,481</u>
上列项目代表	Representing:			
<b>政府基金</b>	<b>GOVERNMENT FUNDS</b>			
经常性补助	Recurrent subvention		<u>974,875</u>	<u>614,481</u>

随附注释1至12亦为上述财务报表的一部份。

此等财务报表已于2012年9月20日经法律援助服务局核实及批准发行。

The accompanying notes 1 to 12 form part of these financial statements.

Approved and authorised for issue by the Legal Aid Services Council on 20 September 2012.



李家祥博士 Dr Eric Li Ka Cheung  
主席 Chairman

# 财务报告书及帐目

## FINANCIAL REPORTS AND ACCOUNTS

### 收支报表截至2012年3月31日止

### INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2012

		注释 Note	2012 港币 HK\$	2011 港币 HK\$
<b>收入</b>	<b>INCOME</b>			
政府补助	Government subventions	7	<b>5,744,097</b>	5,225,921
利息收入	Interest Income		<b>89</b>	23
			<b>5,744,186</b>	5,225,944
<b>其他收入</b>	<b>OTHER INCOME</b>			
可追回讼费	Recovery of legal costs	8	<b>10,000</b>	424,239
			<b>5,754,186</b>	5,650,183
<b>支出</b>	<b>EXPENDITURE</b>			
职员薪金	Staff emoluments	9	<b>(2,935,069)</b>	(3,030,448)
租金及差饷	Rent and rates		<b>(1,421,766)</b>	(1,440,865)
其他开支	Other expenses	10	<b>(422,476)</b>	(564,389)
			<b>(4,779,311)</b>	(5,035,702)
<b>本年度盈余</b>	<b>SURPLUS FOR THE YEAR</b>		<b>974,875</b>	614,481
其他全面收入	Other comprehensive income		-	-
<b>本年度全面收益总额</b>	<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>		<b>974,875</b>	614,481

随附注释1至12亦为上述财务报表的一部份。  
The accompanying notes 1 to 12 form part of these financial statements.

## 权益变动表截至2012年3月31日止 STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH 2012

		港币 HK\$
经常性补助基金	<b>RECURRENT SUBVENTION FUND</b>	
于2010年4月1日结余	<b>Balance as at 1 April 2010</b>	506,921
退还政府款项	Refunded to Government	(506,921)
本年度全面收益总额	Total comprehensive income for the year	<u>614,481</u>
于2011年3月31日结余	<b>Balance as at 31 March 2011</b>	614,481
退还政府款项	Refunded to Government	(614,481)
本年度全面收益总额	Total comprehensive income for the year	<u>974,875</u>
于2012年3月31日结余	<b>Balance as at 31 March 2012</b>	<u><b>974,875</b></u>

随附注释1至12亦为上述财务报表的一部份。  
The accompanying notes 1 to 12 form part of these financial statements.

# 财务报告书及帐目

## FINANCIAL REPORTS AND ACCOUNTS

### 现金流量表截至2012年3月31日止

### STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2012

		2012 港币 HK\$	2011 港币 HK\$
<b>经营活动的现金流量</b>	<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
本年度盈余	Surplus for the year	<b>974,875</b>	614,481
折旧	Depreciation	<b>22,181</b>	15,149
利息收入	Interest income	<b>(89)</b>	(23)
其他应收款项减少	Decrease in other receivable	-	1
应付帐项及应计费用(减少)/ 增加	(Decrease)/Increase in accounts payable and accrued charges	<b>(257,579)</b>	221,469
未支付约满酬金(减少)/增加	(Decrease)/Increase in provision for gratuities	<b>(36)</b>	4,548
未放取假期拨备增加	Increase in provision for untaken leave	<b>469</b>	1,089
<b>经营活动所得的经营盈余</b>	<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>739,821</b>	856,714
<b>投资活动所得的现金流量</b>	<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
购入物业、厂房及设备	Acquisition of property, plant and equipment	<b>(14,758)</b>	(20,720)
已收利息	Interest received	<b>67</b>	21
<b>投资活动所得的现金净额</b>	<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(14,691)</b>	(20,699)
<b>融资活动的现金流量</b>	<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
递延收入增加	Increase in deferred income	<b>3,991,384</b>	-
退还政府款项	Amount refunded to Government	<b>(614,481)</b>	(506,921)
<b>融资活动所得/(所用)的 现金流量</b>	<b>NET CASH FROM/(USED IN) FINANCING ACTIVITIES</b>	<b>3,376,903</b>	(506,921)
<b>现金及现金等值项目增加 净额</b>	<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>4,102,033</b>	329,094
年初的现金及现金等值项目	Cash and cash equivalents at beginning of year	<b>831,943</b>	502,849
年末的现金及现金等值项目	Cash and cash equivalents at end of year	<b>4,933,976</b>	831,943
<b>现金及现金等值项目的 结余分析</b>	<b>ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS</b>		
银行存款及库存现金	Cash at bank and in hand	<b>4,933,976</b>	831,943

随附注释1至12亦为上述财务报表的一部份。  
The accompanying notes 1 to 12 form part of these financial statements.

## 帐目附注

### 1. 一般资料

法律援助服务局（本局）于1996年9月1日根据《法律援助服务局条例》（第489章）注册成立。

本局乃为一家非牟利组织，旨在监管在香港由法律援助署提供的法律援助服务，并就法律援助政策向政府提供意见。

本局注册办事处的地址为香港铜锣湾告士打道262号鹏利中心16楼1601室。

### 2. 主要会计政策

#### 2.1 符合准则声明

此等财务报表乃根据香港会计师公会颁布香港财务报告准则（香港财务报告准则）的所有适用规定，以及《法律援助服务局条例》的有关规定编制。

#### 2.2 编制基准

财务报表按应计记帐方式及历史成本法编制。

#### 2.3 采纳新订 / 经修订香港财务报告准则

本局已采纳所有新订 / 经修订香港财务报告准则，该等准则于现行会计期间有效并与本局相关。

## NOTES TO THE FINANCIAL STATEMENTS

### 1. General Information

The Legal Aid Services Council (“the Council”) was incorporated on 1 September 1996 under the Legal Aid Services Council Ordinance (Cap. 489).

The Council is a non-profit-making organisation formed for the objective of supervising the provision of legal aid services in Hong Kong provided by the Legal Aid Department and advising the Government on legal aid policy.

The address of its registered office is Room 1601, 16/F, Top Glory Tower, 262 Gloucester Road, Causeway Bay, Hong Kong.

### 2. Significant Accounting Policies

#### 2.1 Statement of compliance

The financial statements have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (HKFRSs) issued by the Hong Kong Institute of Certified Public Accountants and the requirements of the Legal Aid Services Council Ordinance.

#### 2.2 Basis of preparation

The financial statements have been prepared on an accrual basis and under the historical cost convention.

#### 2.3 Adoption of new / revised HKFRSs

The Council has adopted all new/revised HKFRSs which are effective and relevant to the Council for the current accounting period.

本局并无采用任何于本会计期间尚未生效的修订、新准则及诠释，本局正就该等修订、新准则及诠释在首次采用期间预期会产生的影响进行评估。直至目前为止，所得结论是采纳该等修订、新准则及诠释不大可能对本局的运作成果及财务状况构成重大影响。

下列财务报告准则修订及新准则可能会引致日后的财务报表须作出新的或经修订的资料披露：

The Council has not early adopted any amendments, new standards and interpretations which are not yet effective for the current accounting period. The Council is in the process of making an assessment of what the impact of these amendments, new standards and interpretations is expected to be in the period of initial adoption. So far, it has concluded that the adoption of them is unlikely to have a significant impact on the Council's result of operations and financial position.

The following developments may result in new or amended disclosures in future financial statements:

**于下列日期或之后开始的会计期间生效**  
**Effective for accounting periods beginning on or after**

香港会计准则第1号（经修订）：「财务报表的呈报－其他全面收益项目的呈报」 Amendments to HKAS 1 (Revised) Presentation of Financial Statements – Presentation of Items of Other Comprehensive Income	2012年7月1日 1 July 2012
香港财务报告准则第13号：「公允价值计量」 HKFRS 13 Fair Value Measurement	2013年1月1日 1 January 2013
香港会计准则第19号（2011）：「雇员福利」 HKAS 19(2011) Employee Benefits	2013年1月1日 1 January 2013
香港财务报告准则第9号：「金融工具」 HKFRS 9 Financial Instruments	2015年1月1日 1 January 2015

### 2.4 收益确认

当可以合理地确定本局会履行政府补助的附带条件并收到补助时，该政府补助便会在收支账目内确认为收入。

与收入有关的政府补助会递延至与相关支出产生时，才在收

### 2.4 Revenue recognition

A government subvention is recognised when there is a reasonable assurance that the Council will comply with the conditions attaching to it and that the subvention will be received.

Government subventions relating to income are deferred and recognised in the income and expenditure account over the period necessary to

支报表内确认为有关期间的收入。

利息收入是按照本金及适用利率以时间比例计算而确认入帐。

## 2.5 物业、厂房及设备

物业、厂房及设备包括价值为5,000元以上的家俬、装置、办公室及电脑设备，估计可使用年限超过一年。

物业、厂房及设备以成本减累计折旧及任何减值亏损后列帐。折旧乃按物业、厂房及设备的成本减除其估计剩余价值后，以直线法按以下估计可使用期计算：

家俬及装置	10年
办公室设备	5年
电脑设备	3年

出售物业、厂房及设备产生的收益或亏损乃按出售收入净值与资产的帐面值的差额决定，并于出售日于收支帐确认。

## 2.6 雇员福利

合约酬金、薪金及年假均于员工提供相关服务的年度内累计并确认为支出。员工相关成本包括政府提供予员工的退休及住房福利，于提供服务的年度内列作支出。

match them with the costs they are intended to compensate.

Interest income is recognised on a time proportion basis, taking into account the principal outstanding and the interest rates applicable.

## 2.5 Property, plant and equipment

Property, plant and equipment include furniture and fixtures and office and computer equipment costing HK\$5,000 or more with estimated useful lives longer than one year.

Property, plant and equipment are stated in the balance sheet at cost less accumulated depreciation and any impairment losses. Depreciation is calculated to write off the cost of property, plant and equipment, less their estimated residual values, on a straight-line basis over the estimated useful lives as follows:

Furniture and fixtures	10 years
Office equipment	5 years
Computer equipment	3 years

Gains or losses arising from the disposal of property, plant and equipment are determined as the difference between the net disposal proceeds and the carrying amount of the asset, and are recognised in the income and expenditure account at the date of disposal.

## 2.6 Employee benefits

Contract gratuities, salaries and annual leave entitlements are accrued and recognised as expenditure in the year in which associated services are rendered by the staff. Staff on-costs, including pension and housing benefits provided to the staff by the Government, are charged as expenditure in the year in which the services are rendered.

### 2.7 经营租赁

凡所有权的绝大部分风险和回报由出租人保留的租赁，均列作经营租赁。根据经营租赁（扣除出租人给予的任何优惠）作出的租赁付款按相关租赁期以直线法于收支帐中扣除。

### 2.8 现金及现金等值项目

现金及现金等值项目包括库存现金、活期存款，及其他短期高度流动投资项目，短期高度流动投资是指可随时转换为已知数额的现金，其涉及的价值改变风险不大于购入时于三个月内期满的投资。

## 3. 财务风险管理目标及政策

本局以银行存款及应付帐项为主要财务工具，而由该等财务工具引起的风险主要是信贷风险和流动资金风险。

#### 信贷风险

信贷风险是指某一方未能偿还债务而导致另一方招致财政损失。为减低信贷风险，本局的现金存于香港一间主要持牌银行。

#### 流动资金风险

流动资金风险是指机构在支付财务负债时遇到困难。本局已制定一项流动资金政策，由本局成员定期检讨。此政策规定本局的流动资金每月维持在一个稳健水平，确保有足够流动资金支付债务。

### 2.7 Operating lease

Leases in which a significant portion of the risks and rewards of ownership is retained by the lessors are classified as operating leases. Rental payments made under operating leases (net of any incentives received from the lessors) are charged to the income and expenditure account on a straight-line basis over the period of the relevant leases.

### 2.8 Cash and cash equivalents

Cash and cash equivalents comprise cash on hand, demand deposits and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value, having been within three months of maturity when acquired.

## 3. Financial Risk Management Objectives and Policies

The Council's major financial instruments are cash at bank and accounts payable. The main risks associated with these financial instruments are credit risk and liquidity risk.

#### Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. In order to minimise the credit risk, the Council's cash at bank is placed with a major licensed bank in Hong Kong.

#### Liquidity risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Council has laid down a liquidity policy which is reviewed regularly by the Council members. This policy requires the Council to maintain a



## 4. 资本管理

本局的资本来源是政府的经常性补助，本局管理资本的目标为：

- 符合法律援助服务局条例；及
- 依第一点所述的目标，维持资本水平以资助本局的营运。

本局管理资本的目标，是确保本局有足够资本水平去支付未来支出，包括现金流量的预计需要及未来财务负债及承担。

conservative level of liquid funds on a monthly basis to ensure the availability of adequate liquid funds to meet all obligations.

## 4. Capital Management

The capital of the Council consists solely of funds from the recurrent government subvention. The Council's objectives when managing capital are:

- to comply with the Legal Aid Services Council Ordinance; and
- to maintain a capital base to fund the operation of the Council for the objective stated in Note 1 above.

The Council manages its capital to ensure that the level is adequate to fund future expenditure, taking into account its projected cash flow requirements, future financial obligations and commitments.

## 5. 物业、厂房及设备

## 5. Property, Plant and Equipment

		电脑设备 Computer equipment 港币 HK\$	办公室设备 Office equipment 港币 HK\$	总数 Total 港币 HK\$
<b>成本</b>	<b>Cost</b>			
于2010年4月1日	At 1 April 2010	37,129	51,774	88,903
当年购入	Addition during the year	20,720	-	20,720
于2011年4月1日	At 1 April 2011	57,849	51,774	109,623
当年购入	Addition during the year	14,758	-	14,758
于2012年3月31日	At 31 March 2012	72,607	51,774	124,381
<b>累积折旧</b>	<b>Accumulated depreciation</b>			
于2010年4月1日	At 1 April 2010	32,910	10,729	43,639
当年撇除	Charge for the year	4,794	10,355	15,149
于2011年4月1日	At 1 April 2011	37,704	21,084	58,788
当年撇除	Charge for the year	11,826	10,355	22,181
于2012年3月31日	At 31 March 2012	49,530	31,439	50,969
<b>净值</b>	<b>Net book value</b>			
于2012年3月31日	At 31 March 2012	23,077	20,335	43,412
于2011年3月31日	At 31 March 2011	20,145	30,690	50,835

### 6. 或然储备

经行政署长在1996年6月9日的函件批准，本局可保留一项或然储备。储备的最大金额为以下金额总额：

- (a) 上一年度所获得银行利息；及
- (b) 本局在上一年度的经常性补助（不包括银行利息）除却开支所得盈余的5%。

任何或然储备的运用须征求民政事务局局长的批准。

### 7. 递延收入 / 政府补助

从香港特别行政区政府收取的补助为9,735,481港元(2011年：5,225,921港元)。

### 6. Contingency Reserve

As agreed in the Director of Administration's letter of 9 June 1999, the Council can carry a contingency reserve. The maximum amount of reserve is the sum of

- (a) bank interests earned in the preceding year; and
- (b) 5% of the surplus of the Council's recurrent subvention (excluding bank interests) over expenditure in the preceding year.

The approval of the Secretary for Home Affairs must be sought for any proposed use of the contingency reserve.

### 7. Deferred Income/Government Subvention

Subvention received from the Government of the Hong Kong Special Administrative Region amounted to HK\$9,735,481 (2011: HK\$5,225,921).

		2012 港币 HK\$	2011 港币 HK\$
资助法律援助独立性 顾问研究的非经常性 性补助	Non-recurrent grant for the commissioning of a consultancy study of the independence of legal aid	<b>4,000,000</b>	-
顾问研究相关开支	Consultancy study related expenses	<b>(8,616)</b>	-
递延收入	Deferred income	<b>3,991,384</b>	-
每年经常性资助	Annual recurrent grant	<b>5,704,735</b>	5,200,533
由递延收入转入	Transfer from deferred income	<b>8,616</b>	-
或然储备	Contingency reserve	<b>30,746</b>	25,388
政府补助	Subventions from the Government	<b>5,744,097</b>	5,225,921
总补助所得	Total subventions received	<b>9,735,481</b>	5,225,921

用作顾问研究的非经常性补助会在相关支出产生时，才在收支报表内确认为有关期间的收入。

The non-recurrent grant for the consultancy study is recognised in the income and expenditure account over the period necessary to match the grant with the related costs of the consultancy study.

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## 8. 可追回讼费

根据区域法院在2011年11月12日发出的命令，向本局提出诉讼的一方应负责缴付本局的诉讼费用，款额为港币\$10,000。在2012年3月，本局鉴于所涉金额不高和讨回的成数不大，批准撇除该笔判定债项。

## 8. Recovery of Legal Costs

Pursuant to the District Court Order of 12 November 2011, the party taking the Council to court was liable to pay the Council costs of proceeding in the sum of HK\$10,000. In March 2012, the Council approved the write-off of the judgement debt taking into account the facts that the amount involved was small and the possibility of recovering the amount was remote.

## 9. 员工酬金

## 9. Staff Emoluments

		2012 港币 HK\$	2011 港币 HK\$
薪金	Salaries		
· 公务员员工	· Civil service staff	<b>2,690,194</b>	2,814,782
· 非公务员合约员工	· Non-civil-service contract staff	<b>215,525</b>	194,886
约满酬金	Gratuities	<b>11,503</b>	7,186
强积金	Provident fund	<b>11,640</b>	10,002
未放取假期拨备	Provision for untaken leave for non civil service contract staff	<b>6,207</b>	3,592
		<b><u>2,935,069</u></b>	<b><u>3,030,448</u></b>

## 10. 其他支出

## 10. Other Expenses

		注释 Note	2012 港币 HK\$	2011 港币 HK\$
编制年报 / 通讯	Production of annual report/newsletter		<b>57,695</b>	56,790
常规出版物、期刊及杂志	General publications, periodicals and journals		<b>43,411</b>	45,709
			<b>40,500</b>	40,500
会计费用	Accountancy fee	8	<b>10,000</b>	-
注销可追回讼费	Recoverable legal costs written off		<b>107,729</b>	258,079
研讨会支出	Conferences expenses		<b>140,960</b>	148,162
其他行政支出	Other administration expenses		<b>22,181</b>	15,149
折旧	Depreciation		<b><u>422,476</u></b>	<b><u>564,389</u></b>

### 11. 承担

根据不可撤销经营租赁，未来须支付的最低租赁付款总额如下：

### 11. Commitments

The future aggregate minimum lease payments under non-cancellable operating leases are as follows:

		2012 港币 HK\$	2011 港币 HK\$
一年内	Not later than 1 year	<b>1,336,152</b>	1,243,261
第二到五年内	Later than 1 year and not later than 5 years	<b>2,054,513</b>	3,390,665
		<b><u>3,390,665</u></b>	<u>4,633,926</u>

### 12. 财务资产及财务负债的公平值

于结算日，财务资产及财务负债的公平值，与帐面值相约。

### 12. Fair Values of Financial Assets and Liabilities

The fair values of the Fund's financial assets and liabilities approximate their carrying amounts at the balance sheet date.