

第十一章 CHAPTER 11

資產負債表截至2012年3月31日止 BALANCE SHEET AS AT 31 MARCH 2012

		註釋 Note	2012 港幣 HK\$	2011 港幣 HK\$
非流動資產	NON-CURRENT ASSETS			
物業、廠房及設備	Property, plant and equipment	5	<u>43,412</u>	50,835
流動資產	CURRENT ASSETS		4,933,976	831,943
銀行存款及庫存現金	Cash at bank and in hand		28	6
應收利息	Interest receivable		2,200	2,200
按金	Deposit		<u>4,936,204</u>	<u>834,149</u>
流動負債	CURRENT LIABILITIES			
應付帳項及應計費用	Accounts payable and accrued charges		-	(257,579)
未支付約滿酬金	Provision for gratuities		(7,150)	(7,186)
未放取假期撥備	Provision for untaken leave		(6,207)	(5,738)
遞延收入	Deferred income	7	<u>(3,991,384)</u>	-
			<u>(4,004,741)</u>	<u>(270,503)</u>
淨流動資產	NET CURRENT ASSETS		<u>931,463</u>	<u>563,646</u>
淨資產	NET ASSETS		<u>974,875</u>	<u>614,481</u>
上列項目代表	Representing:			
政府基金	GOVERNMENT FUNDS			
經常性補助	Recurrent subvention		<u>974,875</u>	<u>614,481</u>

隨附註釋1至12亦為上述財務報表的一部份。

此等財務表已於2012年9月20日經法律援助服務局核實及批准發行。

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

財務報告書及帳目

FINANCIAL REPORTS AND ACCOUNTS

收支報表截至2012年3月31日止

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2012

		註釋 Note	2012 港幣 HK\$	2011 港幣 HK\$
收入	INCOME			
政府補助	Government subventions	7	5,744,097	5,225,921
利息收入	Interest Income		89	23
			5,744,186	5,225,944
其他收入	OTHER INCOME			
可追回訟費	Recovery of legal costs	8	10,000	424,239
			5,754,186	5,650,183
支出	EXPENDITURE			
職員酬金	Staff emoluments	9	(2,935,069)	(3,030,448)
租金及差餉	Rent and rates		(1,421,766)	(1,440,865)
其他開支	Other expenses	10	(422,476)	(564,389)
			(4,779,311)	(5,035,702)
本年度盈餘	SURPLUS FOR THE YEAR		974,875	614,481
其他全面收入	Other comprehensive income		-	-
本年度全面收益總額	TOTAL COMPREHENSIVE INCOME FOR THE YEAR		974,875	614,481

隨附註釋1至12亦為上述財務報表的一部份。
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權益變動表截至2012年3月31日止 STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 MARCH 2012

		港幣 HK\$
經常性補助基金	RECURRENT SUBVENTION FUND	
於2010年4月1日結餘	Balance as at 1 April 2010	506,92
退還政府款項	Refunded to Government	(506,921)
本年度全面收益總額	Total comprehensive income for the year	<u>614,481</u>
於2011年3月31日結餘	Balance as at 31 March 2011	614,481
退還政府款項	Refunded to Government	(614,481)
本年度全面收益總額	Total comprehensive income for the year	<u>974,875</u>
於2012年3月31日結餘	Balance as at 31 March 2012	<u>974,875</u>

隨附註釋1至12亦為上述財務報表的一部份。

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

財務報告書及帳目

FINANCIAL REPORTS AND ACCOUNTS

現金流量表截至2012年3月31日止

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2012

		2012 港幣 HK\$	2011 港幣 HK\$
經營活動的現金流量	CASH FLOWS FROM OPERATING ACTIVITIES		
本年度盈餘	Surplus for the year	974,875	614,481
折舊	Depreciation	22,181	15,149
利息收入	Interest income	(89)	(23)
其他應收款項減少	Decrease in other receivable	-	1
應付帳項及應計費用(減少)/增加	(Decrease)/Increase in accounts payable and accrued charges	(257,579)	221,469
未支付約滿酬金(減少)/增加	(Decrease)/Increase in provision for gratuities	(36)	4,548
未放取假期撥備增加	Increase in provision for untaken leave	469	1,089
經營活動所得的經營盈餘	NET CASH FROM OPERATING ACTIVITIES	739,821	856,714
投資活動所得的現金流量	CASH FLOWS FROM INVESTING ACTIVITIES		
購入物業、廠房及設備	Acquisition of property, plant and equipment	(14,758)	(20,720)
已收利息	Interest received	67	21
投資活動所得的現金淨額	NET CASH USED IN INVESTING ACTIVITIES	(14,691)	(20,699)
融資活動的現金流量	CASH FLOWS FROM FINANCING ACTIVITIES		
遞延收入增加	Increase in deferred income	3,991,384	-
退還政府款項	Amount refunded to Government	(614,481)	(506,921)
融資活動所得/(所用)的現金流量	NET CASH FROM/(USED IN) FINANCING ACTIVITIES	3,376,903	(506,921)
現金及現金等值項目增加淨額	NET INCREASE IN CASH AND CASH EQUIVALENTS	4,102,033	329,094
年初的現金及現金等值項目	Cash and cash equivalents at beginning of year	831,943	502,849
年末的現金及現金等值項目	Cash and cash equivalents at end of year	4,933,976	831,943
現金及現金等值項目的結餘分析	ANALYSIS OF THE BALANCES OF CASH AND CASH EQUIVALENTS		
銀行存款及庫存現金	Cash at bank and in hand	4,933,976	831,943

隨附註釋1至12亦為上述財務報表的一部份。

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

帳目附註

1. 一般資料

法律援助服務局（本局）於1996年9月1日根據《法律援助服務局條例》（第489章）註冊成立。

本局乃為一家非牟利組織，旨在監管在香港由法律援助署提供的法律援助服務，並就法律援助政策向政府提供意見。

本局註冊辦事處的地址為香港銅鑼灣告士打道262號鵬利中心16樓1601室。

2. 主要會計政策

2.1 符合準則聲明

此等財務報表乃根據香港會計師公會頒布香港財務報告準則（香港財務報告準則）的所有適用規定，以及《法律援助服務局條例》的有關規定編製。

2.2 編製基準

財務報表按應計記帳方式及歷史成本法編製。

2.3 採納新訂 / 經修訂香港財務報告準則

本局已採納所有新訂 / 經修訂香港財務報告準則，該等準則於現行會計期間有效並與本局相關。

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.

本局並無採用任何於本會計期間尚未生效的修訂、新準則及詮釋，本局正就該等修訂、新準則及詮釋在首次採用期間預期會產生的影響進行評估。直至目前為止，所得結論是採納該等修訂、新準則及詮釋不大可能對本局的運作成果及財務狀況構成重大影響。

下列財務報告準則修訂及新準則可能會引致日後的財務報表須作出新的或經修訂的資料披露：

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:

於下列日期或之後開始的會計期間生效
Effective for accounting periods beginning on or after

香港會計準則第1號（經修訂）：「財務報表的呈報－其他全面收益項目的呈報」 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
香港財務報告準則第13號：「公平值計量」 HKFRS 13 Fair Value Measurement	2013年1月1日 1 January 2013
香港會計準則第19號（2011）：「僱員福利」 HKAS 19(2011) Employee Benefits	2013年1月1日 1 January 2013
香港財務報告準則第9號：「金融工具」 HKFRS 9 Financial Instruments	2015年1月1日 1 January 2015

2.4 收益確認

當可以合理地確定本局會履行政府補助的附帶條件並收到補助時，該政府補助便會在收支賬目內確認為收入。

與收入有關的政府補助會延遞至與相關支出產生時，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

支報表內確認為有關期間的收入。

利息收入是按照本金及適用利率以時間比例計算而確認入帳。

2.5 物業、廠房及設備

物業、廠房及設備包括價值為5,000元以上的傢俬、裝置、辦公室及電腦設備，估計可使用年限超過一年。

物業、廠房及設備以成本減累計折舊及任何減值虧損後列帳。折舊乃按物業、廠房及設備的成本減除其估計剩餘價值後，以直線法按以下估計可使用期計算：

傢俬及裝置	10年
辦公室設備	5年
電腦設備	3年

出售物業、廠房及設備產生的收益或虧損乃按出售收入淨值與資產的帳面值的差額決定，並於出售日於收支帳確認。

2.6 僱員福利

合約酬金、薪金及年假均於員工提供相關服務的年度內累計並確認為支出。員工相關成本包括政府提供予員工的退休及住房福利，於提供服務的年度內列作支出。

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 經營租賃

凡所有權的絕大部分風險和回報由出租人保留的租賃，均列作經營租賃。根據經營租賃（扣除出租人給予的任何優惠）作出的租賃付款按相關租賃期以直線法於收支帳中扣除。

2.8 現金及現金等值項目

現金及現金等值項目包括庫存現金、活期存款，及其他短期高度流動投資項目，短期高度流動投資是指可隨時轉換為已知數額的現金，其涉及的價值改變風險不大於購入時於三個月內期滿的投資。

3. 財務風險管理目標及政策

本局以銀行存款及應付帳項為主要財務工具，而由該等財務工具引起的風險主要是信貸風險和流動資金風險。

信貸風險

信貸風險是指某一方未能償還債務而導致另一方招致財政損失。為減低信貸風險，本局的現金存於香港一間主要持牌銀行。

流動資金風險

流動資金風險是指機構在支付財務負債時遇到困難。本局已制定一項流動資金政策，由本局成員定期檢討。此政策規定本局的流動資金每月維持在一個穩健水平，確保有足夠流動資金支付債務。

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. 資本管理

本局的資本來源是政府的經常性補助，本局管理資本的目標為：

- 符合法律援助服務局條例；及
- 依第一點所述的目標，維持資本水平以資助本局的營運。

本局管理資本的目標，是確保本局有足夠資本水平去支付未來支出，包括現金流量的預計需要及未來財務負債及承擔。

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. 物業、廠房及設備

5. Property, Plant and Equipment

		電腦設備 Computer equipment 港幣 HK\$	辦公室設備 Office equipment 港幣 HK\$	總數 Total 港幣 HK\$
成本	Cost			
於2010年4月1日	At 1 April 2010	37,129	51,774	88,903
當年購入	Addition during the year	20,720	-	20,720
於2011年4月1日	At 1 April 2011	57,849	51,774	109,623
當年購入	Addition during the year	14,758	-	14,758
於2012年3月31日	At 31 March 2012	72,607	51,774	124,381
累積折舊	Accumulated depreciation			
於2010年4月1日	At 1 April 2010	32,910	10,729	43,639
當年撇除	Charge for the year	4,794	10,355	15,149
於2011年4月1日	At 1 April 2011	37,704	21,084	58,788
當年撇除	Charge for the year	11,826	10,355	22,181
於2012年3月31日	At 31 March 2012	49,530	31,439	50,969
淨值	Net book value			
於2012年3月31日	At 31 March 2012	23,077	20,335	43,412
於2011年3月31日	At 31 March 2011	20,145	30,690	50,835

6. 或然儲備

經行政署長在1996年6月9日的函件批准，本局可保留一項或然儲備。儲備的最大金額為以下金額總額：

- (a) 上一年度所獲得銀行利息；及
- (b) 本局在上一年度的經常性補助（不包括銀行利息）除却開支所得盈餘的5%。

任何或然儲備的運用須徵求民政事務局局長的批准。

7. 遞延收入 / 政府補助

從香港特別行政區政府收取的補助為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 港幣 HK\$	2011 港幣 HK\$
資助法律援助獨立性顧問研究的非經常性補助	Non-recurrent grant for the commissioning of a consultancy study of the independence of legal aid	4,000,000	-
顧問研究相關開支	Consultancy study related expenses	(8,616)	-
遞延收入	Deferred income	3,991,384	-
每年經常性資助	Annual recurrent grant	5,704,735	5,200,533
由遞延收入轉入	Transfer from deferred income	8,616	-
或然儲備	Contingency reserve	30,746	25,388
政府補助	Subventions from the Government	5,744,097	5,225,921
總補助所得	Total subventions received	<u>9,735,481</u>	<u>5,225,921</u>

用作顧問研究的非經常性補助會在相關支出產生時，才在收支報表內確認為有關期間的收入。

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. 可追回訟費

根據區域法院在2011年11月12日發出的命令，向本局提出訴訟的一方應負責繳付本局的訴訟費用，款額為港幣\$10,000。在2012年3月，本局鑑於所涉金額不高和討回的成數不大，批准撇除該筆判定債項。

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. 員工酬金

9. Staff Emoluments

		2012 港幣 HK\$	2011 港幣 HK\$
薪金	Salaries		
• 公務員員工	• Civil service staff	2,690,194	2,814,782
• 非公務員合約員工	• Non-civil-service contract staff	215,525	194,886
約滿酬金	Gratuities	11,503	7,186
強積金	Provident fund	11,640	10,002
未放取假期撥備	Provision for untaken leave for non civil service contract staff	6,207	3,592
		<u>2,935,069</u>	<u>3,030,448</u>

10. 其他支出

10. Other Expenses

		註釋 Note	2012 港幣 HK\$	2011 港幣 HK\$
編製年報 / 通訊	Production of annual report/newsletter		57,695	56,790
常規出版物、期刊及雜誌	General publications, periodicals and journals		43,411	45,709
會計費用	Accountancy fee		40,500	40,500
註銷可追回訟費	Recoverable legal costs written off	8	10,000	-
研討會支出	Conferences expenses		107,729	258,079
其他行政支出	Other administration expenses		140,960	148,162
折舊	Depreciation		22,181	15,149
			<u>422,476</u>	<u>564,389</u>

11. 承擔

根據不可撤銷經營租賃，未來須支付的最低租賃付款總額如下：

11. Commitments

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

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

12. 財務資產及財務負債的公平值

於結算日，財務資產及財務負債的公平值，與帳面值相約。

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.