

11 财务报告书及帐目

Financial Reports and Accounts

资产负债表

Balance Sheet

截至2015年3月31日止 AS AT 31 MARCH 2015

		注释 Note	2015 港币 HK\$	2014 港币 HK\$
非流动资产	NON-CURRENT ASSETS			
物业、厂房及设备	Property, plant and equipment	5	28,604	13,693
流动资产	CURRENT ASSETS			
银行存款及库存现金	Cash at bank and in hand		87,185	218,983
预付款项	Prepayment		-	128,502
应收利息	Interest receivable		3	4
按金	Deposit		2,200	2,200
			89,388	349,689
流动负债	CURRENT LIABILITIES			
应付帐项及应计费用	Accounts payable and accrued charges		-	(8,270)
未支付约满酬金	Provision for gratuities		(11,605)	(10,901)
未放取假期拨备	Provision for untaken leave		(7,543)	(6,661)
			(19,148)	(25,832)
净流动资产	NET CURRENT ASSETS		70,240	323,857
净资产	NET ASSETS		98,844	337,550
上列项目代表：	Representing:			
政府基金	GOVERNMENT FUNDS			
经常性补助基金	Recurrent subvention fund		98,844	337,550

随附注释1至11亦为上述财务报表的一部分。

此等财务报表已于2015年8月18日经法律援助服务局核实及批准发行。

The accompanying notes 1 to 11 form part of these financial statements.

Approved and authorised for issue by the Legal Aid Services Council on 18 August 2015.



李家祥博士 Dr Eric Li Ka Cheung
主席 Chairman

收支报表

Income And Expenditure Account

截至2015年3月31日止 FOR THE YEAR ENDED 31 MARCH 2015

		注释 Note	2015 港币 HK\$	2014 港币 HK\$
收入	INCOME			
政府补助	Government subventions	7	5,553,901	5,346,257
利息收入	Interest income		16	25
			5,553,917	5,346,282
支出	EXPENDITURE			
职员薪金	Staff emoluments	8	(3,487,373)	(3,149,963)
租金及管理费	Rent and management fees		(1,706,710)	(1,515,211)
其他开支	Other expenses	9	(260,990)	(343,558)
			(5,455,073)	(5,008,732)
本年度盈余	SURPLUS FOR THE YEAR		98,844	337,550
其他全面收入	Other Comprehensive Income		-	-
本年度全面收益总额	TOTAL COMPREHENSIVE INCOME FOR THE YEAR		98,844	337,550

随附注释1至11亦为上述财务报表的一部分。
The accompanying notes 1 to 11 form part of these financial statements.

权益变动表

Statement of Changes In Equity

截至2015年3月31日止 FOR THE YEAR ENDED 31 MARCH 2015

		港币 HK\$
经常性补助基金	RECURRENT SUBVENTION FUND	
于2013年4月1日结余	Balance as at 1 April 2013	403,100
退还政府款项	Refunded to Government	(403,100)
当年全面收益总额	Total comprehensive income for the year	<u>337,550</u>
于2014年3月31日结余	Balance as at 31 March 2014	337,550
退还政府款项	Refunded to Government	(337,550)
当年全面收益总额	Total comprehensive income for the year	<u>98,844</u>
于2015年3月31日结余	Balance as at 31 March 2015	<u><u>98,844</u></u>

随附注释1至11亦为上述财务报表的一部分。
The accompanying notes 1 to 11 form part of these financial statements.

现金流量表

Statement of Cash Flows

截至2015年3月31日止 FOR THE YEAR ENDED 31 MARCH 2015

		2015 港币 HK\$	2014 港币 HK\$
经营活动的现金流量	Cash flows from operating activities		
本年度盈余	Surplus for the year	98,844	337,550
折旧	Depreciation	7,939	24,511
利息收入	Interest income	(16)	(25)
预付款项减少/(增加)	Decrease/ (Increase) in prepayment	128,502	(128,502)
应付帐项及应计费用 减少	Decrease in accounts payable and accrued charges	(8,270)	(1,551,200)
未支付约满酬金增加	Increase in provision for gratuities	704	7,853
未放取假期拨备增加	Increase in provision for untaken leave	882	2,143
经营活动所得/(所用) 的现金净额	Net cash generated from / (used in) operating activities	228,585	(1,307,670)
投资活动所得的 现金流量	Cash flows from investing activities		
购入物业、厂房及设备	Acquisition of property, plant and equipment	(22,850)	(11,100)
已收利息	Interest received	17	32
投资活动所用的 现金净额	Net cash used in investing activities	(22,833)	(11,068)
融资活动的现金流量	Cash flows from financing activities		
退还政府款项	Amount refunded to Government	(337,550)	(403,100)
融资活动所用的 现金净额	Net cash used in financing activities	(337,550)	(403,100)
现金及现金等值项目 减少净额	Net decrease in cash and cash equivalents	(131,798)	(1,721,838)
年初的现金及现金等值 项目	Cash and cash equivalents at beginning of year	218,983	1,940,821
年末的现金及现金等值 项目	Cash and cash equivalents at end of year	87,185	218,983

随附注释1至11亦为上述财务报表的一部分。

The accompanying notes 1 to 11 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。

本局是一个非牟利组织，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

财务报表乃根据香港会计师公会颁布的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。

编制符合香港财务报告准则的财务报表需要管理层作出会影响会计政策的实施、以及资产与负债和收入与支出的呈报款额的判断、估计及假设。该等估计及相关的假设，均按经验及其他在有关情况下被认为合理的因素而制订。倘若没有其他现成数据可供参考，则会采用该等估计及假设作为判断有关资产及负债的帐面值的基础。

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.

The preparation of financial statements in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenditure. The estimates and associated assumptions are based on experience and various other factors that are believed to be reasonable under the circumstances,

估计结果或会与实际价值有所不同。

该等估计及相关假设会被不断检讨修订。如修订只影响本会计期，会在作出修订的期内确认，但如影响本期及未来的会计期，有关修订便会在该期及未来的会计期内确认。

本局在实施会计政策时并不涉及任何关键的会计判断。在结算日亦无任何对未来作出的主要假设或估计有其他重要的不明朗因素会构成重大风险，导致资产和负债的帐面值在来年大幅修订。

2.3 采纳新订 / 经修订香港财务报告准则

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

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。

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。

the results of which form the basis for making judgements about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

There are no critical accounting judgements involved in the application of the Council's accounting policies. There are neither key assumptions concerning the future nor other key sources of estimation uncertainty at the balance sheet date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in the next year.

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.

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.

2.4 Revenue recognition

A government subvention is recognised when there is a reasonable assurance that the Council will

与收入有关的政府补助会递延至相关支产生时，才在收支报表内确认为有关期间的收入。

利息收入采用实际利息法以应计基础确认入帐。实际利息法是计算金融资产的摊销成本值，以及摊分在有关期间的利息收入的方法。实际利率是指把金融资产在预计有效期间(或适用的较短期间)内的预计现金收入，折现成该金融资产的帐面净值所适用的贴现率。

2.5 物业、厂房及设备

物业、厂房及设备包括价值5,000元或以上的办公室及电脑设备，其估计可使用期超过一年。

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：

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

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 match them with the costs they are intended to compensate.

Interest income is recognised as it accrues using the effective interest method. The effective interest method is a method of calculating the amortised cost of a financial asset and of allocating the interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset or, when appropriate, a shorter period to the net carrying amount of the financial asset.

2.5 Property, plant and equipment

Property, plant and equipment include 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 their estimated useful lives as follows:

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.

记帐并确认为支出。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。

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

就现金流量表而言，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

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

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 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

For the purpose of the statement of cash flows, 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

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.

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。

4. 资本管理

本局的唯一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。

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 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\$	办公设备 Office equipment 港币 HK\$	总数 Total 港币 HK\$
成本	Cost			
于2013年4月1日	At 1 April 2013	80,157	51,774	131,931
当年购入	Addition during the year	11,100	-	11,100
当年注销	Disposal during the year	(15,555)	-	(15,555)
于2014年4月1日	At 1 April 2014	75,702	51,774	127,476
当年购入	Addition during the year	22,850	-	22,850
于2015年3月31日	At 31 March 2015	98,552	51,774	150,326
累积折旧	Accumulated depreciation			
于2013年4月1日	At 1 April 2013	63,034	41,793	104,827
当年撇除	Charge for the year	15,617	8,894	24,511
当年注销回拨	Written back on disposal	(15,555)	-	(15,555)
于2014年4月1日	At 1 April 2014	63,096	50,687	113,783
当年撇除	Charge for the year	6,852	1,087	7,939
于2015年3月31日	At 31 March 2015	69,948	51,774	121,722
净值	Net book value			
于2015年3月31日	At 31 March 2015	28,604	-	28,604
于2014年3月31日	At 31 March 2014	12,606	1,087	13,693

6. 或然储备

经行政署长在1999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：

- 在上一年度所获得的银行利息；及
- 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。

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

- bank interests earned in the preceding year; and
- 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. 政府补助

从香港特别行政区政府收取的补助为5,553,901港元（2014年：5,346,257港元）：

7. GOVERNMENT SUBVENTIONS

Subventions received from the Government of the Hong Kong Special Administrative Region amounted to HK\$5,553,901 (2014: HK\$5,346,257):

		2015 港币 HK\$	2014 港币 HK\$
每年经常性资助	Annual recurrent grant	5,537,000	5,326,000
或然资助	Contingency grant	16,901	20,257
政府补助	Subventions from the Government	5,553,901	5,346,257

8. 员工薪金

8. STAFF EMOLUMENTS

		2015 港币 HK\$	2014 港币 HK\$
公务员员工：	Civil service staff:		
薪金	Staff cost	3,188,580	2,900,772
非公务员合约员工：	Non-civil-service contract staff:		
薪金	Staff salaries	264,619	215,975
约满酬金	Gratuities	12,434	15,135
强积金	Provident fund	14,198	11,420
未放取假期拨备	Provision for untaken leave	7,542	6,661
		298,793	249,191
		3,487,373	3,149,963

9. 其他支出

9. OTHER EXPENSES

		2015 港币 HK\$	2014 港币 HK\$
编制年报 / 通讯	Production of annual report/newsletter	57,870	70,768
常规出版物、期刊 及杂志	General publications, periodicals and journals	44,612	44,545
会计费用	Accountancy fee	40,500	40,500
研讨会支出	Conference expenses	-	37,653
其他行政支出	Other administration expenses	110,069	125,581
折旧	Depreciation	7,939	24,511
		260,990	343,558

10. 承担

10. COMMITMENTS

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：

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

		2015 港币 HK\$	2014 港币 HK\$
一年内	Within 1 year	1,691,112	718,361
第二到五年内	After 1 year but within 5 years	<u>2,600,312</u>	<u>-</u>
		<u>4,291,424</u>	<u>718,361</u>

11. 财务资产及财务负债的公平值

所有财务资产及财务负债均以与其公平值相同或相差不大的金额在资产负债表内列帐。

11. FAIR VALUES OF FINANCIAL ASSETS AND LIABILITIES

All financial assets and liabilities are stated in the balance sheet at amounts equal to or not materially different from their fair values.