

11

財務報告書及帳目

Financial Reports and Accounts



資產負債表

Balance Sheet

截至2016年3月31日止 AS AT 31 MARCH 2016

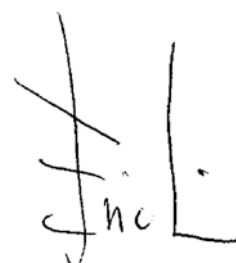
		註釋 Note	2016 港幣 HK\$	2015 港幣 HK\$
非流動資產	NON-CURRENT ASSETS			
物業、廠房及設備	Property, plant and equipment	3	41,819	28,604
流動資產	CURRENT ASSETS			
現金及現金等值項目	Cash and cash equivalents	4	365,756	87,185
應收利息	Interest receivable		-	3
按金	Deposit		2,200	2,200
			367,956	89,388
流動負債	CURRENT LIABILITIES			
未支付約滿酬金	Provision for gratuities		(12,422)	(11,605)
未放取假期撥備	Provision for untaken leave		(6,993)	(7,543)
			(19,415)	(19,148)
淨流動資產	NET CURRENT ASSETS		348,541	70,240
淨資產	NET ASSETS		390,360	98,844
上列項目代表：	Representing:			
政府基金	GOVERNMENT FUNDS			
經常性補助基金	Recurrent subvention fund		390,360	98,844

隨附註釋1至12亦為上述財務報表的一部分。

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

此等財務報表已於2016年8月25日經法律援助服務局核實及批准發行。

Approved and authorised for issue by the Legal Aid Services Council on 25 August 2016.



李家祥博士 Dr Eric Li Ka Cheung
主席 Chairman

收支報表

Income and Expenditure Account

截至2016年3月31日止 FOR THE YEAR ENDED 31 MARCH 2016

		註釋 Note	2016 港幣 HK\$	2015 港幣 HK\$
收入	INCOME			
政府補助	Government subventions	6	6,170,957	5,553,901
利息收入	Interest income		10	16
			<u>6,170,967</u>	<u>5,553,917</u>
支出	EXPENDITURE			
職員酬金	Staff emoluments	7	(3,568,785)	(3,487,373)
租金及管理費	Rent and management fees		(1,897,829)	(1,706,710)
其他開支	Other expenses	8	(313,993)	(260,990)
			<u>(5,780,607)</u>	<u>(5,455,073)</u>
本年度盈餘	SURPLUS FOR THE YEAR		390,360	98,844
其他全面收入	Other Comprehensive Income		-	-
本年度全面收益總額	TOTAL COMPREHENSIVE INCOME FOR THE YEAR		<u>390,360</u>	<u>98,844</u>

隨附註釋1至12亦為上述財務報表的一部分。

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

權益變動表

Statement of Changes in Equity

截至2016年3月31日止 FOR THE YEAR ENDED 31 MARCH 2016

港幣 HK\$

經常性補助基金	RECURRENT SUBVENTION FUND	
於2014年4月1日結餘	Balance as at 1 April 2014	337,550
退還政府款項	Refunded to Government	(337,550)
當年全面收益總額	Total comprehensive income for the year	<u>98,844</u>
於2015年3月31日結餘	Balance as at 31 March 2015	98,844
退還政府款項	Refunded to Government	(98,844)
當年全面收益總額	Total comprehensive income for the year	<u>390,360</u>
於2016年3月31日結餘	Balance as at 31 March 2016	<u><u>390,360</u></u>

隨附註釋1至12亦為上述財務報表的一部分。

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

現金流量表

Statement of Cash Flows

截至2016年3月31日止 FOR THE YEAR ENDED 31 MARCH 2016

	註釋 Note	2016 港幣 HK\$	2015 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	390,360	98,844
折舊	Depreciation	12,585	7,939
利息收入	Interest income	(10)	(16)
預付款項減少	Decrease in prepayment	-	128,502
應付帳項及應計費用 減少	Decrease in accounts payable and accrued charges	-	(8,270)
未支付約滿酬金增加	Increase in provision for gratuities	817	704
未放取假期撥備(減少)/ 增加	(Decrease) / increase in provision for untaken leave	(550)	882
經營活動所得的 現金淨額	Net cash generated from operating activities	403,202	228,585
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	(25,800)	(22,850)
已收利息	Interest received	13	17
投資活動所用的 現金淨額	Net cash used in investing activities	(25,787)	(22,833)
融資活動的現金流量	Cash flows from financing activities		
退還政府款項	Amount refunded to Government	(98,844)	(337,550)
融資活動所用的 現金淨額	Net cash used in financing activities	(98,844)	(337,550)
現金及現金等值項目 增加/(減少)淨額	Net increase / (decrease) in cash and cash equivalents	278,571	(131,798)
年初的現金及現金等值 項目	Cash and cash equivalents at beginning of year	87,185	218,983
年末的現金及現金等值 項目	Cash and cash equivalents at end of year	4 365,756	87,185

隨附註釋1至12亦為上述財務報表的一部分。

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

帳目附註

NOTES TO THE FINANCIAL STATEMENTS

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。

本局是一個非牟利組織，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號中糧大廈16樓1601室。

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, COFCO Tower, 262 Gloucester Road, Causeway Bay, Hong Kong.

2. 主要會計政策

2.1 符合準則聲明

財務報表乃根據香港會計師公會頒布的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。

編製符合香港財務報告準則的財務報表需要管理層作出會影響會計政策的實施、以及資產與負債和收入與支出的呈報款額的判斷、估計及假設。該等估計及相關的假設，均按經驗及其他在有關情況下被認為合理的因素而制訂。倘

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

若沒有其他現成數據可供參考，則會採用該等估計及假設作為判斷有關資產及負債的帳面值的基礎。估計結果或會與實際價值有所不同。

該等估計及相關假設會被不斷檢討修訂。如修訂只影響本會計期，會在作出修訂的期內確認，但如影響本期及未來的會計期，有關修訂便會在該期及未來的會計期內確認。

本局在實施會計政策時並不涉及任何關鍵的會計判斷。在結算日亦無任何對未來作出的主要假設或估計有其他重要的不明朗因素會構成重大風險，導致資產和負債的帳面值在來年需大幅修訂。

2.3 採納新訂 / 經修訂香港財務報告準則

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

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。

various other factors that are believed to be reasonable under the circumstances, 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 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遞延至相關支出產生時，才在收支報表內確認為有關期間的收入。

利息收入採用實際利息法以應計基礎確認入帳。實際利息法是計算金融資產的攤銷成本值，以及攤分在有關期間的利息收入的方法。實際利率是指把金融資產在預計有效期間或較短期間(如適用)內的預計現金收入，折現成該金融資產的帳面淨值所適用的貼現率。

2.5 物業、廠房及設備

物業、廠房及設備包括價值5,000元或以上的辦公室及電腦設備，其估計可使用期超過一年。

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：

辦公室設備	5年
電腦設備	3年

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 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

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記帳並確認為支出。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。

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

就現金流量表而言，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。

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

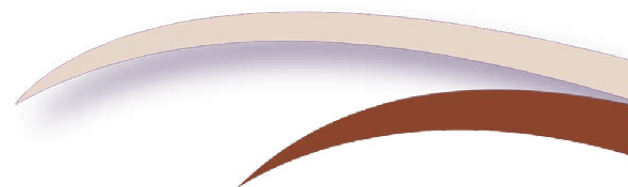
Contract gratuities, salaries and annual leave entitlements are accrued and recognised as expenditure in the year in which associated services are rendered by the staff. Staff on-costs, including pension and housing benefits provided to the staff by the Government, are charged as expenditure in the year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

2.7 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. 物業、廠房及設備

3. 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2014年4月1日	At 1 April 2014	75,702	51,774	127,476
當年購入	Addition during the year	22,850	-	22,850
於2015年4月1日	At 1 April 2015	98,552	51,774	150,326
當年購入	Addition during the year	-	25,800	25,800
當年註銷	Disposal during the year	(1,580)	(35,000)	(36,580)
於2016年3月31日	At 31 March 2016	96,972	42,574	139,546
累積折舊	Accumulated depreciation			
於2014年4月1日	At 1 April 2014	63,096	50,687	113,783
當年撇除	Charge for the year	6,852	1,087	7,939
於2015年4月1日	At 1 April 2015	69,948	51,774	121,722
當年撇除	Charge for the year	12,155	430	12,585
當年註銷回撥	Written back on disposal	(1,580)	(35,000)	(36,580)
於2016年3月31日	At 31 March 2016	80,523	17,204	97,727
淨值	Net book value			
於2016年3月31日	At 31 March 2016	16,449	25,370	41,819
於2015年3月31日	At 31 March 2015	28,604	-	28,604

4. 現金及現金等值項目

4. CASH AND CASH EQUIVALENTS

		2016 港幣 HK\$	2015 港幣 HK\$
銀行存款	Cash at bank	363,483	85,688
庫存現金	Cash in hand	2,273	1,497
		365,756	87,185

5. 或然儲備

經行政署長在1999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) 在上一年度所獲得的銀行利息；及
- (b) 本局在上一年度的經常性補助（不包括銀行利息）除卻開支所得盈餘的5%。

任何或然儲備的運用須徵求民政事務局局長的批准。

5. 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.

6. 政府補助

從香港特別行政區政府收取的補助為6,170,957港元（2015年：5,553,901港元）：

6. GOVERNMENT SUBVENTIONS

Subventions received from the Government of the Hong Kong Special Administrative Region amounted to HK\$6,170,957 (2015: HK\$5,553,901):

		2016 港幣 HK\$	2015 港幣 HK\$
每年經常性資助	Annual recurrent grant	6,166,000	5,537,000
或然資助	Contingency grant	4,957	16,901
政府補助	Subventions from the Government	<u>6,170,957</u>	<u>5,553,901</u>

7. 員工酬金

7. STAFF EMOLUMENTS

		2016 港幣 HK\$	2015 港幣 HK\$
公務員員工：	Civil service staff:		
薪金	Staff cost	3,250,052	3,188,580
非公務員合約員工：	Non-civil-service contract staff:		
薪金	Staff salaries	283,696	264,619
約滿酬金	Gratuities	13,860	12,434
強積金	Provident fund	14,185	14,198
未放取假期撥備	Provision for untaken leave	6,992	7,542
		<u>318,733</u>	<u>298,793</u>
		<u>3,568,785</u>	<u>3,487,373</u>

8. 其他支出

8. OTHER EXPENSES

		2016 港幣 HK\$	2015 港幣 HK\$
編製年報 / 通訊	Production of annual report/newsletter	55,647	57,870
常規出版物、期刊及雜誌	General publications, periodicals and journals	44,527	44,612
會計費用	Accountancy fee	40,500	40,500
研討會支出	Conference expenses	73,695	-
其他行政支出	Other administration expenses	87,039	110,069
折舊	Depreciation	12,585	7,939
		<u>313,993</u>	<u>260,990</u>

9. 財務風險管理

9. FINANCIAL RISK MANAGEMENT

本局以銀行存款為主要財務工具，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。

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

信貸風險

Credit risk

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，本局的現金存放於香港一間主要的持牌銀行。

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.

流動資金風險

Liquidity risk

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。

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.

10. 資本管理

本局的唯一資本來源是政府的經常性補助。本局管理資本的目標是為：

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

本局對資本的管理，是要確保本局有足夠的資本水平去應付未來支出，包括現金流量的預計需要及未來財務負債及承擔。

10. 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.

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:

		2016 港幣 HK\$	2015 港幣 HK\$
一年內	Within 1 year	1,691,112	1,691,112
第二到五年內	After 1 year but within 5 years	909,200	2,600,312
		<u>2,600,312</u>	<u>4,291,424</u>

12. 財務資產及財務負債的公平值

所有財務資產及財務負債均以與其公平值相同或相差不大的金額在資產負債表內列帳。

12. 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.