

審計署署長報告— 法律援助服務局 帳目審計結果

Report of the Director of Audit on the Accounts of LASC



獨立審計師報告 致立法會

意見

我已審計列載於58至70頁法律援助服務局的財務報表，該等財務報表包括於2018年3月31日的資產負債表與截至該日止年度的收支帳目、權益變動表和現金流量表，以及財務報表的附註，包括主要會計政策概要。

我認為，該等財務報表已按照香港會計師公會頒布的《香港財務報告準則》真實而中肯地反映法律援助服務局於2018年3月31日的財務狀況及截至該日止年度的財務表現及現金流量，並已按照《法律援助服務局條例》（第489章）的規定妥為擬備。

意見的基礎

我已按照《法律援助服務局條例》第13(1)條的規定及審計署的審計準則進行審計。我根據該等準則而須承擔的責任，詳載於本報告「審計師就財務報表審計而須承擔的責任」部分。根據該等

Independent Auditor's Report To the Legislative Council

Opinion

I have audited the financial statements of the Legal Aid Services Council set out on pages 58 to 70, which comprise the balance sheet as at 31 March 2018, and the income and expenditure account, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, the financial statements give a true and fair view of the financial position of the Legal Aid Services Council as at 31 March 2018, and of its financial performance and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in accordance with the Legal Aid Services Council Ordinance (Cap. 489).

Basis for opinion

I conducted my audit in accordance with section 13(1) of the Legal Aid Services Council Ordinance and the Audit Commission auditing standards. My responsibilities under those standards are

準則，我獨立於法律援助服務局，並已按照該等準則履行其他道德責任。我相信，我所獲得的審計憑證是充足和適當地為我的審計意見提供基礎。

法律援助服務局就財務報表而須承擔的責任

法律援助服務局須負責按照香港會計師公會頒布的《香港財務報告準則》及《法律援助服務局條例》的規定擬備真實而中肯的財務報表，及落實其認為必要的內部控制，使財務報表不存有因欺詐或錯誤而導致的重大錯誤陳述。

在擬備財務報表時，法律援助服務局須負責評估其持續經營的能力，以及在適用情況下披露與持續經營有關的事項，並以持續經營作為會計基礎。

審計師就財務報表審計而須承擔的責任

我的目標是就整體財務報表是否不存有任何因欺詐或錯誤而導致的重大錯誤陳述取得合理保證，並發出包括我意見的審計師報告。合理保證是高水平的保證，但不能確保按審計署審計準則進行的審計定能發現所存有的任何重大錯誤陳述。錯誤陳述可以由欺詐或錯誤引起，如果合理預期它們個別或匯總起來可能影響財務報表使用者所作出的經濟決定，則會被視作重大錯誤陳述。

在根據審計署審計準則進行審計的過程中，我會運用專業判斷並秉持專業懷疑態度。我亦會：

further described in the *Auditor's responsibilities for the audit of the financial statements* section of my report. I am independent of the Legal Aid Services Council in accordance with those standards, and I have fulfilled my other ethical responsibilities in accordance with those standards. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Responsibilities of the Legal Aid Services Council for the financial statements

The Legal Aid Services Council is responsible for the preparation of the financial statements that give a true and fair view in accordance with HKFRSs issued by the HKICPA and the Legal Aid Services Council Ordinance, and for such internal control as the Legal Aid Services Council determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Legal Aid Services Council is responsible for assessing its ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's responsibilities for the audit of the financial statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Audit Commission auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

- 識別和評估因欺詐或錯誤而導致財務報表存有重大錯誤陳述的風險；設計及執行審計程序以應對這些風險；以及取得充足和適當的審計憑證，作為我意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕內部控制的情況，因此未能發現因欺詐而導致重大錯誤陳述的風險，較未能發現因錯誤而導致者為高；
- 了解與審計相關的內部控制，以設計適當的審計程序。然而，此舉並非旨在對法律援助服務局內部控制的有效性發表意見；
- 評價法律援助服務局所採用的會計政策是否恰當，以及其作出的會計估計和相關資料披露是否合理；
- 判定法律援助服務局以持續經營作為會計基礎的做法是否恰當，並根據所得的審計憑證，判定是否存在重大不確定性，而該不確定性是與可能對法律援助服務局持續經營的能力構成重大疑慮的事件或情況有關。如果我認為存在重大不確定性，則有必要在審計師報告中請使用者留意財務報表中的相關資料披露。假若所披露的相關資料不足，我便須發出非無保留意見的審計師報告。我的結論是基於截至審計師報告日止所取得的審計憑證。然而，未來事件或情況可能導致法律援助服務局不能繼續持續經營；以及

As part of an audit in accordance with the Audit Commission auditing standards, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Legal Aid Services Council's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Legal Aid Services Council;
- conclude on the appropriateness of the Legal Aid Services Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Legal Aid Services Council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Legal Aid Services Council to cease to continue as a going concern; and

- 評價財務報表的整體列報方式、結構和內容，包括所披露資料，以及財務報表是否中肯反映交易和事項。

- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

審計署署長
(審計署首席審計師梁家倫先生代行)



LIANG Kar-lun, Ken
Principal Auditor
For Director of Audit

2018年8月23日

23 August 2018

審計署
香港灣仔告士打道7號
入境事務大樓26樓

Audit Commission
26th Floor
Immigration Tower
7 Gloucester Road
Wanchai, Hong Kong

資產負債表 Balance Sheet

於2018年3月31日 AS AT 31 MARCH 2018

		註釋 Note	2018 港幣 HK\$	2017 港幣 HK\$
非流動資產	NON-CURRENT ASSETS			
物業、廠房及設備	Property, plant and equipment	3	<u>77,816</u>	<u>71,964</u>
流動資產	CURRENT ASSETS			
現金及現金等值項目	Cash and cash equivalents	4	874,209	379,976
應收利息	Interest receivable		6	3
按金	Deposit		2,200	2,200
			876,415	382,179
流動負債	CURRENT LIABILITIES			
未支付約滿酬金	Provision for gratuities		(13,918)	(13,298)
未放取假期撥備	Provision for untaken leave		(7,948)	(6,420)
			(21,866)	(19,718)
淨流動資產	NET CURRENT ASSETS		<u>854,549</u>	<u>362,461</u>
淨資產	NET ASSETS		<u>932,365</u>	<u>434,425</u>
上列項目代表：	Representing:			
政府基金	GOVERNMENT FUNDS			
經常性補助基金	Recurrent subvention fund		<u>932,365</u>	<u>434,425</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.

此等財務報表已於2018年8月23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 23 August 2018.



(李家祥博士) Dr Eric Li Ka Cheung
主席 Chairman

收支報表

Income and Expenditure Account

截至2018年3月31日止年度 FOR THE YEAR ENDED 31 MARCH 2018

		註釋 Note	2018 港幣 HK\$	2017 港幣 HK\$
收入	INCOME			
政府補助	Government subventions	6	7,007,000	6,757,360
利息收入	Interest income		22	24
			7,007,022	6,757,384
支出	EXPENDITURE			
職員酬金	Staff emoluments	7	(4,272,182)	(4,140,121)
租金及管理費	Rent and management fees		(1,931,709)	(1,900,209)
其他開支	Other expenses	8	(305,191)	(282,629)
			(6,509,082)	(6,322,959)
本年度盈餘	SURPLUS FOR THE YEAR		497,940	434,425
其他全面收入	Other comprehensive income		-	-
本年度全面收益總額	TOTAL COMPREHENSIVE INCOME FOR THE YEAR		497,940	434,425

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2018年3月31日止年度 FOR THE YEAR ENDED 31 MARCH 2018

		港幣 HK\$
經常性補助基金	RECURRENT SUBVENTION FUND	
於2016年4月1日結餘	Balance as at 1 April 2016	390,360
退還政府款項	Refunded to Government	(390,360)
當年全面收益總額	Total comprehensive income for the year	<u>434,425</u>
於2017年3月31日結餘	Balance as at 31 March 2017	434,425
當年全面收益總額	Total comprehensive income for the year	<u>497,940</u>
於2018年3月31日結餘	Balance as at 31 March 2018	<u><u>932,365</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2018年3月31日止年度 FOR THE YEAR ENDED 31 MARCH 2018

	註釋 Note	2018 港幣 HK\$	2017 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	497,940	434,425
折舊	Depreciation	20,248	19,135
利息收入	Interest income	(22)	(24)
未支付約滿酬金增加	Increase in provision for gratuities	620	876
未放取假期撥備增加 / (減少)	Increase / (Decrease) in provision for untaken leave	1,528	(573)
經營活動所得的現金淨額	Net cash generated from operating activities	520,314	453,839
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	(26,100)	(49,280)
已收利息	Interest received	19	21
投資活動所用的現金淨額	Net cash used in investing activities	(26,081)	(49,259)
融資活動所得的現金流量	Cash flows from financing activities		
退還政府款項	Amount refunded to Government	-	(390,360)
融資活動所用的現金淨額	Net cash used in financing activities	-	(390,360)
現金及現金等值項目增加淨額	Net increase in cash and cash equivalents	494,233	14,220
年初的現金及現金等值項目	Cash and cash equivalents at beginning of year	379,976	365,756
年末的現金及現金等值項目	Cash and cash equivalents at end of year	874,209	379,976

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

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）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。

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。

Notes to The Financial Statements

1. General Information

The Legal Aid Services Council (“the Council”) was established 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. 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, 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.

該等估計及相關假設會被不斷檢討修訂。如修訂只影響作出修訂的會計期，會在該期內確認，但如影響作出修訂的會計期及未來的會計期，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。在結算日亦無對未來作出任何主要的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，除了適用於2019年1月1日或之後開始之會計期的香港財務報告準則第16號：租賃。香港財務報告準則第16號將主要影響本局作為承租人對若干物業（現時分類為經營租賃）採用的會計處理方法。預期採納香港財務報告準則第16號將導致資產及負債均有所增加，同時影響租約期間於收支帳表確認開支的時間。本局尚未評估該準則對本局財務帳目的影響。

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, except for HKFRS 16 Leases which is effective for accounting periods beginning on or after 1 January 2019. HKFRS 16 will primarily affect the Council's accounting as a lessee of leases for premises which are currently classified as operating leases. The adoption of HKFRS 16 is expected to lead to an increase in both assets and liabilities and affect the timing of expense recognition in the income and expenditure account over the period of the leases. The Council has yet to assess the impact of the standard on its financial statements.

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在相關支出產生時，在收支帳目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。

2.5 物業、廠房及設備

物業、廠房及設備包括價值5,000元或以上的傢具及裝置、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：

傢具及裝置	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。

2.4 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 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.

2.5 Property, plant and equipment

Property, plant and equipment include furniture and fixtures, office equipment 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:

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 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。

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\$	傢具及裝置 Furniture and fixtures 港幣 HK\$	總數 Total 港幣 HK\$
成本	Cost				
於2016年4月1日	At 1 April 2016	96,972	42,574	-	139,546
當年購入	Addition during the year	-	24,530	24,750	49,280
當年註銷	Disposal during the year	(23,006)	-	-	(23,006)
於2017年4月1日	At 1 April 2017	73,966	67,104	24,750	165,820
當年購入	Addition during the year	26,100	-	-	26,100
當年註銷	Disposal during the year	(320)	-	-	(320)
於2018年3月31日	At 31 March 2018	99,746	67,104	24,750	191,600
累積折舊	Accumulated depreciation				
於2016年4月1日	At 1 April 2016	80,523	17,204	-	97,727
當年撇除	Charge for the year	9,467	8,431	1,237	19,135
當年註銷回撥	Written back on disposal	(23,006)	-	-	(23,006)
於2017年4月1日	At 1 April 2017	66,984	25,635	1,237	93,856
當年撇除	Charge for the year	7,707	10,066	2,475	20,248
當年註銷回撥	Written back on disposal	(320)	-	-	(320)
於2018年3月31日	At 31 March 2018	74,371	35,701	3,712	113,784
淨值	Net book value				
於2018年3月31日	At 31 March 2018	25,375	31,403	21,038	77,816
於2017年3月31日	At 31 March 2017	6,982	41,469	23,513	71,964

4. 現金及現金等值項目

4. Cash and Cash Equivalents

		2018 港幣 HK\$	2017 港幣 HK\$
銀行存款	Cash at bank	872,636	379,029
庫存現金	Cash in hand	1,573	947
		874,209	379,976

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%。

由2016-17年度開始，儲備上限已變動至年度核准的經常性補助（即上年度經審計財務報表所列的補助金額）的15%。如儲備水平超越了上限，本局須於經審核帳目發布後的下個財政年度，將超出的款額歸還政府。

6. 政府補助

從香港特別行政區政府收取的補助為\$7,007,000港元（2017年：6,757,360港元）：

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 interest) over expenditure in the preceding year.

With effect from 2016-17, the reserve ceiling has been varied to 15% of the approved annual recurrent subvention, which refers to the subvention amount stated in the audited financial statements in the preceding year. If the level of the reserve exceeds the ceiling, the Council should return the amount in excess to the Government in the following financial year upon issuance of the audited financial statements.

6. Government Subventions

Subventions received from the Government of the Hong Kong Special Administrative Region amounted to HK\$7,007,000 (2017: HK\$6,757,360):

		2018 港幣 HK\$	2017 港幣 HK\$
每年經常性資助	Annual recurrent grant	6,607,000	6,367,000
非經常性資助	Non-recurrent grant	400,000	-
或然資助	Contingency grant	-	390,360
政府補助	Subventions from the Government	<u>7,007,000</u>	<u>6,757,360</u>

7. 員工酬金

7. Staff Emoluments

		2018 港幣 HK\$	2017 港幣 HK\$
公務員員工：	Civil service staff:		
薪金	Staff cost	3,907,771	3,798,662
非公務員合約員工：	Non-civil-service contract staff:		
薪金	Staff salaries	322,870	304,073
約滿酬金	Gratuities	16,287	15,763
強積金	Provident fund	17,306	15,204
未放取假期撥備	Provision for untaken leave	7,948	6,419
		364,411	341,459
		4,272,182	4,140,121

8. 其他支出

8. Other Expenses

		2018 港幣 HK\$	2017 港幣 HK\$
編製年報 / 通訊	Production of annual report/newsletter	58,759	63,612
常規出版物、期刊及雜誌	General publications, periodicals and journals	45,434	44,892
會計費用	Accountancy fee	40,500	40,500
研討會支出	Conference expenses	41,724	8,882
其他行政支出	Other administration expenses	98,526	105,608
折舊	Depreciation	20,248	19,135
		305,191	282,629

9. 財務風險管理

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。

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，本局的現金存放於香港一間主要的持牌銀行。

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。

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。

9. Financial Risk Management

The Council's major financial instruments are cash at bank. 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 conservative level of liquid funds on a monthly basis to ensure the availability of adequate liquid funds to meet all obligations.

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:

		2018 港幣 HK\$	2017 港幣 HK\$
一年內	Within 1 year	1,726,608	909,200
第二到五年內	After 1 year but within 5 years	2,654,892	-
		4,381,500	909,200

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.