

ANNUAL
REPORT
2020-2021
年 报

Accessible
Transparent
Public Awareness
Responsive
Equality
Independent
Fair

Justice
Rule of Law
LASCO
Committed
Limited
Means



法律援助服务局
LEGAL AID SERVICES COUNCIL

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成立

法律援助服务局（「法援局」）根据《法律援助服务局条例》（第 489 章）于 1996 年 9 月 1 日成立，是一个独立的法定组织，负责监督由法律援助署（「法援署」）提供的法律援助服务的管理，并就法援政策向行政长官提供意见。

自成立以来，法援局对香港的法援服务作出多方面的建议，向政府就法援资格准则及服务范围的政策事宜提供意见，并提出措施加强法援制度的独立性，同时建议改善法援服务的管理，包括法援申请和审批的程序、委派私人执业律师处理法援个案的制度、外委个案的监察机制、被拒法援申请的上诉程序等，法援局亦就加强法援署运作透明度提出意见。

抱负

法援局竭力确保在法律面前人人平等，即使经济能力有限的人，也能寻求正义伸张，藉以维护和巩固香港社会的法治精神。

Establishment

On 1 September 1996, the Legal Aid Services Council (“the Council”) was established under the Legal Aid Services Council Ordinance (Cap. 489). It is an independent statutory body set up to oversee the administration of the legal aid services provided by the Legal Aid Department (LAD) and to advise the Chief Executive on legal aid policy.

Since its establishment, the Council has made recommendations on various aspects of legal aid services in Hong Kong. It has advised the Government on policy relating to the eligibility criteria and scope of legal aid services. It has proposed measures to enhance the independence of legal aid system. It has suggested improvements in the administration of legal aid services such as the application and processing procedures, system for assigning cases to lawyers in private practice and monitoring of such cases, appeal procedures against the refusal of legal aid, etc. The Council has also put forward opinions on enhancing the operational transparency of LAD.

Vision

The Council actively contributes to upholding and enhancing the rule of law by striving to ensure equality before the law and access to justice by people of limited means.

使命

法律援助的使命是确保提供优质、快捷及妥当的法援服务，并为此争取足够的经费；争取持续改善与法援服务相关的法律和行政制度；协助加强公众对法援的认识；以及按时检讨成立一个独立的法援机构的可行性及可取性。

信念

全力以赴

法律援助忠于职责，恪守抱负、使命及信念宣言的宗旨，因为本局相信法援对于维护法治方面极具价值。本局亦积极推展法援服务。在遵守《法律援助服务局条例》的同时，法律援助致力完善条例规定，发扬抱负、使命及信念宣言的精神。

公正独立

提高法援管理的独立性是1996年成立法律援助局的原因之一，因此，独立性亦成为本局其中一项核心价值。在确认不同持分者的权益或观点的同时，法律援助会采取大公无私的立场处理事务，为建立法治社会及确保在法律面前人人平等而努力。本局不会忽视任何向局方提出的事实或观点。

通众近民

法律援助致力建立与公众、持分者及本地或海外对法援感兴趣人士的沟通渠道。本局会作出适当安排，方便公众获取关于本局和本局工作的公开资料，或就特定事宜与本局沟通，或在不影响局方履行职责的前提下，参与本局的工作。

Mission

The Council's mission is to ensure the provision of high quality, efficient and effective legal aid services, to secure adequate funding therefor, to try to improve continually the legal and administrative systems for the provision of legal aid, to help increase public awareness of legal aid, and to keep under review the establishment of an independent legal aid authority.

Values

Committed

The Council is committed to its work and upholds its vision, mission and values because it believes that legal aid is essential to the rule of law. It contributes positively to the provision of legal aid services. While adhering to the Legal Aid Services Council Ordinance, the Council endeavours to improve its provisions in pursuit of its vision, mission and values.

Independent and Fair

A greater degree of independence in legal aid administration was one of the reasons for establishing the Council in 1996. Independence is therefore one of its core values. Thus, while acknowledging the interests or views of different stakeholders, the Council takes a disinterested position and pursues the course of action which contributes most to the rule of law and equality before the law. It will not ignore any fact or view that may be presented to it.

Accessible

The Council aims to be accessible to the public, to stakeholders, and to interested parties locally or overseas. It will make arrangements to facilitate members of the public to obtain information about the Council and its work, to communicate with the Council on specific issues, and to take part in the Council's work, insofar as this does not prejudice the discharge of its responsibilities.

开诚布公

加深公众对法律援助的了解可加强公众对本局及法律援助服务的信任，亦是让公众能积极参与本局工作的先决条件。因此，在不违反对特定事宜或在特定场合须保密的情况下，本局会向公众公开本局的工作。

敏于众望

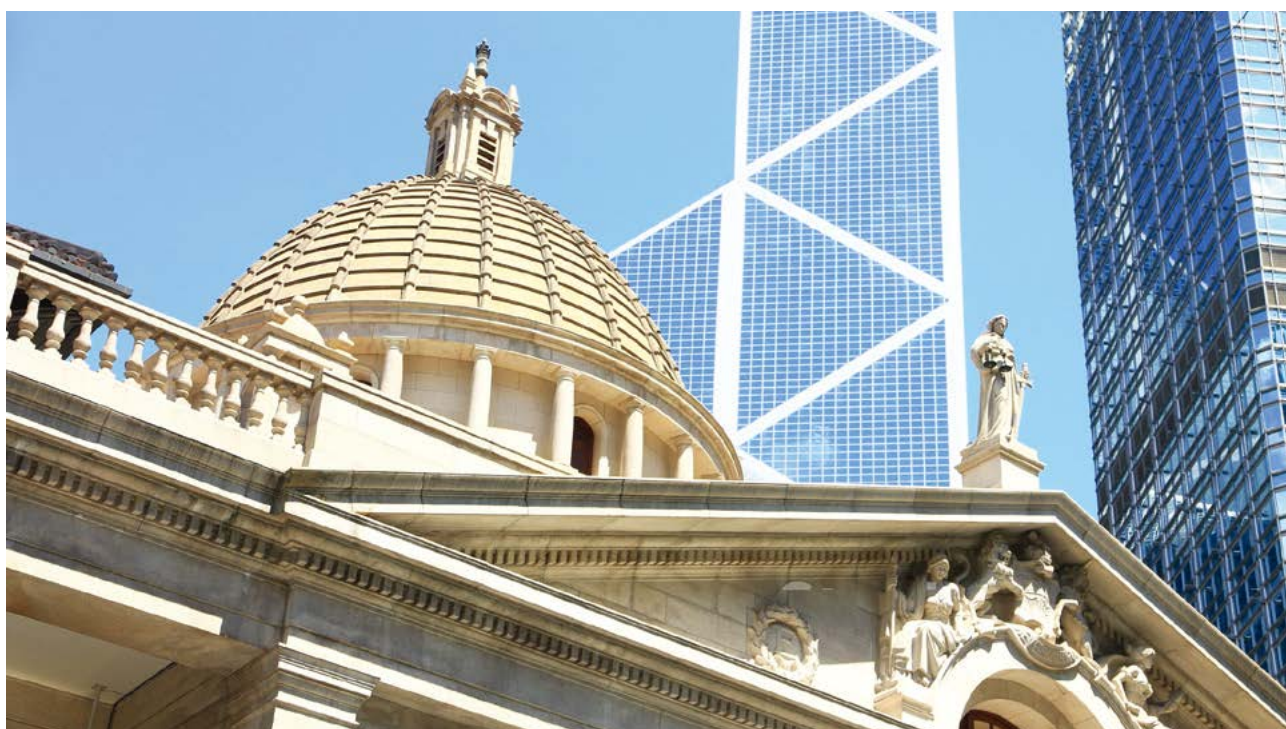
法律援助与整个社会的各个范畴息息相关。为了对法律援助政策提供完善的意见，及有效监督由法律援助署提供的法律援助服务，法律援助局会紧贴社会、经济及政治状况的变化、法律惯例及创新科技，并积极应对。此外，对公众投诉或咨询作出适时全面的回应，将能建立更有效与市民沟通的渠道，及有助公众透过本局积极参与法律援助服务的管理。因此，本局随时准备聆听公众意见，跟进讨论研究，并及时采取行动。

Transparent

A better understanding of the Council will enhance public trust in the Council and the legal aid services being provided. This is a pre-requisite to achieve public participation in the Council's work. Hence, the Council will make known to the public its work insofar as this does not breach confidentiality in respect of specific issues or on specific occasions.

Responsive

Legal aid services are provided within a wider environment. In order to provide sound advice on policy and effective supervision of the legal aid services provided by LAD, the Council has to be sensitive and proactive in response to changes in social, economic and political conditions, legal practices and technological innovation. Besides, timely and comprehensive response to public complaints or enquiries will build more effective channels of communication with the public and will contribute to greater public participation in legal aid administration through the Council. Thus, the Council is ready to listen, to follow up with research, to deliberate and to act promptly.



职能

法律援助局负责监督由法律援助署提供的法律援助服务的管理。法律援助署就该等服务的提供向法律援助局负责。

本局为履行职责，可：

- (a) 制定政策以管限由法律援助署提供的服务，并就法律援助署的政策方向提供意见；
- (b) 不时检讨法律援助署的工作，并作出妥善和适当的安排，以确保法律援助署能有效率地并符合经济原则地履行其职能和提供法律援助服务；
- (c) 检讨由法律援助署提供的服务及该署的发展计划；及
- (d) 就法律援助署的开支预算作出考虑及提供意见。

本局无权就法律援助署的职员事宜及其对个别案件的处理向法律援助署作出指示。

本局亦是行政长官在关于获公帑资助并由法律援助署提供的法律援助服务的政府政策上的谘询组织，并须就下列事宜作出建议：

- (a) 资格准则、服务范围、提供服务的方式、未来的改善计划、以及法律援助政策的未来发展和资金需要；
- (b) 设立一个独立的法律援助管理局的可行性及可取性；及
- (c) 由行政长官不时转交法律援助局的任何其他法律援助事项。

Functions

The Council is responsible for overseeing the administration of the legal aid services provided by LAD. The LAD is accountable to the Council for the provision of such services.

In discharging its responsibility, the Council may –

- (a) formulate policies governing the provision of services by LAD and give advice on its policy direction;
- (b) review the work of LAD from time to time and make such arrangements as are expedient and proper to ensure the efficient and economical discharge of its functions and provision of legal aid services;
- (c) keep under review the services provided by LAD and its development plans; and
- (d) consider and advise on LAD's estimates of expenditure.

However, the Council does not have the power to direct LAD on staff matters and the handling of individual cases by the Department.

The Council also serves as the Chief Executive's advisory body on the policy of the Government concerning publicly-funded legal aid services provided by LAD. It advises on –

- (a) the eligibility criteria, scope and mode of delivery of services, future plans for improvements, funding requirements and future development of legal aid policy;
- (b) the feasibility and desirability of the establishment of an independent legal aid authority; and
- (c) any other aspect of legal aid which the Chief Executive may from time to time refer to the Council.

成员

法律援助局的组成包括主席一名，他须不属公职人员、大律师或律师，而行政长官认为他并非与大律师行业或律师行业有其他直接关系；持有根据《法律执业者条例》（第159章）发出的执业证书的大律师及律师各两名；以及四名行政长官认为与大律师行业或律师行业无任何关系的人士。所有成员均由行政长官委任。法律援助署署长是本局的当然成员。

于2021年3月31日，法律援助局成员包括：

梁永祥教授 SBS, JP（主席）

陈晓峰律师 MH, JP

蓝嘉妍律师

刘麦嘉轩女士 BBS, JP

刘诗韵女士 JP

李佩珊女士

白天赐大律师

石书铭大律师

温丽司女士

法律援助署署长邝宝昌先生 JP
（当然成员）

Membership

The Council consists of a Chairman who is not a public officer, a barrister or solicitor and, in the opinion of the Chief Executive, is not connected in any other way directly with the practice of law; two barristers and two solicitors, each holding a practising certificate issued under the Legal Practitioners Ordinance (Cap. 159); and four persons who, in the opinion of the Chief Executive, are not connected in any way with the practice of law. All members are appointed by the Chief Executive. The Director of Legal Aid sits on the Council as an ex-officio member.

Members of the Council as of 31 March 2021 are listed below –

Prof. William LEUNG Wing-cheung SBS, JP (Chairman)

Mr Nicholas CHAN Hiu-fung MH, JP

Ms Karen LAM

Mrs Ayesha Macpherson LAU BBS, JP

Ms Serena LAU Sze Wan JP

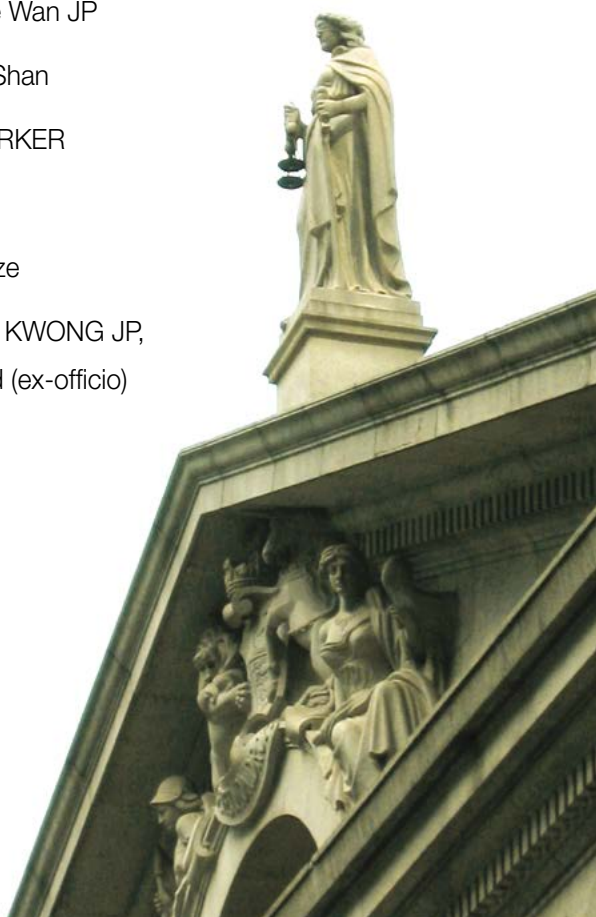
Ms Rosita LEE Pui Shan

Mr Timothy E.D. PARKER

Mr Randy SHEK

Miss Iris WAN Lai-sze

Mr Thomas Edward KWONG JP,
Director of Legal Aid (ex-officio)



成员简历 About the Members



梁永祥教授 SBS, JP (主席)
Prof. William LEUNG Wing-cheung SBS, JP (Chairman)

- 资深银行家，曾在传统银行、证券公司及虚拟银行担任高职
- 香港上市公司的执行主席
- 「劏房」租务管制研究工作小组主席
- 曾任地产代理监管局主席、雇员再培训局及香港舞蹈团主席、香港演艺院校董会主席及香港浸会大学校董会及谘议会司库
- 获颁香港演艺学院荣誉博士、香港浸会大学荣誉大学院士、香港大学专业进修学院荣誉院士及职业训练局荣誉院士
- 获委任为香港浸会大学商学院荣誉教授及香港恒生大学客席教授
- A senior banker who has held top positions in traditional bank, securities company, and virtual bank
- Executive Chairman of a Hong Kong listed company
- Chairman of the Task Force for the Study on Tenancy Control of Sub-Divided Units
- Served as Chairman of Estate Agents Authority, Chairman of Employee Retraining Board, Hong Kong Dance Company, Council Chairman of the Hong Kong Academy for Performing Arts, and Treasurer of Hong Kong Baptist University Council and Court
- Awarded Honorary Doctorate by the Hong Kong Academy for Performing Arts, Honorary University Fellow of Hong Kong Baptist University, Honorary Fellow of HKUSpace, Honorary Fellow of Vocational Training Council
- Appointed Honorary Professor of Hong Kong Baptist University Business School and Adjunct Professor of Hang Seng University



陈晓峰律师 MH, JP
Mr Nicholas CHAN Hiu-fung MH, JP

- 一邦国际网上仲调中心副主席
- 香港律师会创新科技委员会副主席
- 香港科技大学校董会成员及其辖下知识转移委员会主席
- 扶康会董事局成员
- 创科创投基金咨询委员会委员
- 香港理工大学技术转移管理委员会委员
- 香港大学法律专业证书教务委员会成员
- 香港城市大学法律专业证书教务委员会成员
- 青山医院及小榄医院医院管治委员会成员
- 香港奥林匹克委员会香港运动员就业及教育计划委员会成员
- 翰宇国际律师事务所合夥人
- 人体器官移植委员会实任成员
- Vice Chairman, eBRAM International Online Dispute Resolution Centre
- Vice Chairman, InnoTech Committee, The Law Society of Hong Kong
- Council Member and Chairman of Knowledge Transfer Committee, Hong Kong University of Science and Technology
- Council Member, Fu Hong Society
- Advisory Committee Member, Hong Kong Innovation and Technology Venture Fund
- Committee Member, PolyU Technology Transfer Management Committee
- Member, HKU PCLL Academic Board
- Member, CityU PCLL Academic Board
- Hospital Governing Committee member, Castle Peak Hospital and Siu Lam Hospital
- Member, Hong Kong Athletes Career & Education Programme Committee of the Sports Federation & Olympics Committee of Hong Kong
- Partner, Squire Patton Boggs
- Substantive Member, Human Organ Transplant Board



蓝嘉妍律师
Ms Karen LAM

- 香港律师会理事会理事
- 香港律师会会员服务常务委员会副主席
- 香港律师会执业者事务常务委员会委员
- 税务上诉委员会委员
- 事务费委员会委员 (由香港法例第 159 章《法律执业者条例》第 74 条下而设立)
- 荣华慈善基金咨询委员会委员
- 中华全国青年联合会委员 (港区代表)
- 香港特别行政区执业律师
- 香港调解资历评审协会认可综合调解员
- 广东法院粤港澳大湾区跨境商事纠纷特邀调解员
- 赛法思律师事务所高级律师
- Council Member, The Law Society of Hong Kong
- Vice-Chairlady, Standing Committee on Member Services, The Law Society of Hong Kong
- Member, Standing Committee on Practitioners Affairs, The Law Society of Hong Kong
- Member, Board of Review (Inland Revenue Ordinance)
- Member, Costs Committee (established under section 74 of the Legal Practitioners Ordinance (Cap. 159))
- Member, Advisory Board of Wing Wah Charity Foundation
- Member, All-China Youth Federation (Hong Kong SAR representative)
- Solicitor, Hong Kong SAR
- Accredited General Mediator, HKMAAL
- Mediator for Cross-border Commercial Dispute Resolution within the Guangdong-Hong Kong-Macao Greater Bay Area appointed under the special invitation of the Guangdong High Courts
- Senior Associate, Seyfarth Shaw



刘麦嘉轩女士 BBS, JP
Mrs Aysha Macpherson LAU BBS, JP

- 执业会计师
- 英格兰及威尔斯特许会计师公会会员
- 香港会计师公会会员
- 中华人民共和国财政部会计咨询专家
- 中华人民共和国江苏省政协委员
- 国际财税协会香港分会主席
- 税务联合联络小组成员
- 强制性公积金计划管理局主席及非执行董事
- 强制性公积金计划管理局之全资附属公司积金易平台有限公司主席及非执行董事
- 金融领导委员会委员
- 香港金融管理局外汇基金咨询委员会成员
- 外汇基金咨询委员会辖下的金融基建及市场发展委员会成员
- 外汇基金咨询委员会辖下的管治委员会成员
- 金融学院有限公司董事
- BEPS 2.0 咨询小组委员
- Practising Accountant
- Member of the Institute of Chartered Accountants in England and Wales
- Member of the Hong Kong Institute of Certified Public Accountants
- Accounting Advisor of the Ministry of Finance of the People's Republic of China
- Member of the Chinese People's Political Consultative Conference of Jiangsu Province
- Chairperson of International Fiscal Association - Hong Kong Branch
- Member of Joint Liaison Committee on Taxation
- Chairman and Non-Executive Director of Mandatory Provident Fund Schemes Authority
- Chairman and Non-Executive Director of MPFA's wholly owned subsidiary, eMPF Platform Company Limited
- Member of Financial Leaders Forum
- Member of Exchange Fund Advisory Committee of the Hong Kong Monetary Authority
- Member of Financial Infrastructure and Market Development Sub-Committee of the Exchange Fund Advisory Committee
- Member of Governance Sub-Committee of the Exchange Fund Advisory Committee
- Director of Hong Kong Academy of Finance Limited
- Member of Advisory Panel on BEPS 2.0

- 公务员叙用委员会成员
- 政府助学金联合委员会主席
- 香港大学校务委员会及校董会成员
- 曾任香港会计师公会税务委员会主席、副主席和成员；香港会计师公会税务专项学会执行委员会主席及香港会计师公会社区服务委员会副主席
- 曾任香港政府整笔拨款独立检讨委员会成员、经济机遇委员会成员、财务汇报局财务汇报委员团委员、金融发展局市场推广小组委员、金融发展局政策研究小组委员、香港贸易发展局理事会成员、廉政公署贪污问题咨询委员会成员、海滨事务委员会成员、航空发展咨询委员会成员、司法人员薪俸及服务条件常务委员会成员及妇女事务委员会成员
- Member of Public Service Commission
- Chairman of Joint Committee on Student Finance
- Member of Council of the University of Hong Kong
- Previously served as Chairperson, Deputy Chair and Member of the Hong Kong Institute of Certified Public Accountants Taxation Committee, Chair of the Taxation Faculty Executive Committee of the Hong Kong Institute of Certified Public Accountants and Deputy Chairperson of HKICPA Community Services Committee
- Previously served as member of Lump Sum Grant Independent Review Committee, Task Force on Economic Challenges, Financial Reporting Review Panel of the Financial Reporting Council, Market Development Committee of the Financial Services Development Council, Policy Research Committee of the Financial Services Development Council, Hong Kong Trade Development Council, Independent Commission Against Corruption Advisory Committee on Corruption, Harbourfront Commission, Aviation Development Advisory Committee, Standing Committee on Judicial Salaries and Conditions of Service and Women's Commission

刘诗韵女士 JP
Ms Serena LAU Sze Wan JP



- 香港测量师学会资深会员
- 香港注册专业测量师（产业员）
- 香港房屋委员会委员
- 青年发展委员会委员
- 工业贸易署中小企业委员会委员
- 中医药发展基金咨询委员会委员
- 香港房屋协会监事会成员
- 香港测量师学会纪律委员会委员
- 香港医务委员会业外审裁员
- 澳洲会计师公会纪律委员会委员
- 曾任市区更新基金董事、地产代理监管局成员及香港测量师学会会长
- Fellow, Hong Kong Institute of Surveyors (FHKIS)
- Registered Professional Surveyor (General Practice Division), HKSAR
- Member, Hong Kong Housing Authority
- Member, Youth Development Commission
- Member, Small and Medium Enterprises Committee (SMEC), Trade and Industry Department
- Member, Advisory Committee on Chinese Medicine Development Fund
- Member, Supervisory Board, Hong Kong Housing Society
- Member, Disciplinary Panel, Hong Kong Institute of Surveyors
- Lay Assessor, The Medical Council of Hong Kong
- Member, Disciplinary Panel, CPA Australia
- Previously served as Director of Board of the Urban Renewal Fund, Member of Estate Agents Authority and President of Hong Kong Institute of Surveyors



李佩珊女士
Ms Rosita LEE Pui Shan

- 恒生银行有限公司投资产品及顾问业务主管
- 恒生投资管理有限公司董事兼行政总裁
- 恒生投资服务有限公司董事兼行政总裁
- 恒生前海基金管理有限公司董事
- 财务汇报局非执行董事
- 香港赛马会音乐及舞蹈信托基金委员会成员
- 戴麟趾爵士康乐基金投资咨询委员会成员
- 惩教署人员子女教育信托基金投资顾问委员会成员
- 香港总商会中国委员会成员
- 香港科大分会会员
- 香港金融学院会员
- Head of Investment Products and Advisory Business of Hang Seng Bank Limited
- Director and Chief Executive Officer of Hang Seng Investment Management Limited
- Director and Chief Executive Officer of Hang Seng Investment Services Limited
- Director of Hang Seng Qianhai Fund Management Company Limited
- Non-Executive Director of The Financial Reporting Council
- Member of the Board of Trustees, The Hong Kong Jockey Club Music and Dance Fund
- Advisory Committee Member of The Sir David Trench Fund for Recreation Investment Advisory Committee
- Advisory Committee Member of The Correctional Services Children's Education Trust Investment Advisory Board
- Member of the China Committee of Hong Kong General Chamber of Commerce
- Member of Beta Gamma Sigma (Hong Kong University of Science and Technology)
- Member of Hong Kong Academy of Finance

白天赐大律师

Mr Timothy E.D. PARKER



- 执业大律师
 - 香港（2009），张健利资深大律师办事处
 - 英格兰及威尔斯（2017），Blackstone Chambers
 - 获颁香港大律师公会奖学金（2008）
 - 专业范畴为公法、国际法、竞争及商业法
 - 曾就多个主要案件于香港终审法院、英国枢密院及其他法院代表出庭
- 持有剑桥大学法学硕士、香港大学法学士和法律专业证书及墨尔本大学文学士（中国研究）
- 香港大律师公会国际法委员会委员
- 香港大律师公会宪法及人权事务委员会委员
- 香港大律师公会执行委员会委员
- Practising Barrister
 - Hong Kong (2009), Denis Chang's Chambers
 - England & Wales (2017), Blackstone Chambers
 - Awarded the Bar Scholarship, Hong Kong (2008)
 - Specialises in public law, international law, competition and commercial law
 - Appeared in numerous leading cases in the Court of Final Appeal, the Privy Council, and other courts
- Holds an LLM (Cantab), LLB and PCLL (HKU), BA (Chinese Studies) (Melbourne)
- Member, Hong Kong Bar Association Committee on International Law
- Member, Hong Kong Bar Association Committee on Constitutional Affairs and Human Rights
- Appointed to the Hong Kong Competition Commission's Panel of External Counsel



石书铭大律师
Mr Randy SHEK

- 刑事辩护大律师，主要执业范畴为刑事法、人权及公民自由及公法
- 香港大律师公会执行委员会委员
- 香港大律师公会刑事法律与程序委员会和宪法及人权事务委员会委员
- 2012年和2017年行政长官选举选举委员会法律界界别分组成员
- A criminal defence counsel with main areas of practice in criminal law, human rights and civil liberties, and public law
- Member of the Hong Kong Bar Association Bar Council
- Member of the Criminal Law and Procedure Committee and the Constitutional Affairs and Human Rights Committee of the Hong Kong Bar Association
- Member of the 2012 and 2017 Election Committee for the Election of the Chief Executive for the Legal Sub-sector



温丽司女士
Miss Iris WAN Lai-sze

- 公共及非牟利机构共创顾问
- 青年参与顾问
- 领袖培训导师
- 13年内为逾10,000位来自非牟利团体、公营机构和私营企业的年轻领袖和高级管理人员提供领导才能发展和共创培训
- 曾服务倡导青年充权、教育平等和弱势家庭福利的非牟利机构
- 消费者委员会委员
- 交通咨询委员会委员
- 华人永远坟场管理委员会增选委员
- 世界经济论坛全球杰出青年（香港）
- Consultant on cocreation for public and nonprofit sector
- Consultant on youth engagement
- Leadership training instructor
- 13 years of experience providing leadership development and cocreation training for over 10,000 individuals including young leaders and senior executives from the nonprofit, public and private sectors
- Served in nonprofits advocating for youth empowerment, education equality and well being of vulnerable families
- Member of the Consumer Council
- Member of the Transport Advisory Committee
- Co-opted Member of The Board of Management of the Chinese Permanent Cemeteries
- Global Shaper under the World Economic Forum (Hong Kong Hub)



法律援助署署长邝宝昌先生 JP（当然成员）
Mr Thomas Edward KWONG JP, Director of Legal Aid (ex-officio)

- 拥政治学及法律学学士学位
- 取得澳洲新南威尔斯最高法院、英格兰及威尔斯最高法院和香港特别行政区高等法院的律师资格
- 1987年10月加入法律援助署，担任法律援助律师
- 2013年9月获委任为法律援助署署长
- 现为民事司法制度改革监察委员会、律政司司长辖下调解督导委员会和规管架构小组委员会、香港调解资历评审协会有限公司调解资历评审委员会，以及香港律师会公益法律服务及社区工作嘉许计划评审委员会的委员
- 2014年担任第3届亚洲调解协会会议筹备委员会荣誉委员
- 曾任首席法官辖下调解工作小组、民事法庭使用者委员会、刑事法庭使用者委员会、刑事诉讼程序委员会、家事调解督导委员会、律政司司长辖下调解工作小组和调解专责小组、香港法律改革委员会集体诉讼小组委员会、雇员补偿援助基金管理局、交通意外伤亡援助咨询委员会、香港国际仲裁中心调解员认可委员会的委员
- Graduated with Bachelor of Political Science and Bachelor of Laws
- Admitted as Solicitor of the Supreme Court of New South Wales, Supreme Court of England and Wales and the High Court of Hong Kong
- Joined the Legal Aid Department in October 1987 as Legal Aid Counsel
- Appointed Director of Legal Aid in September 2013
- Member of the Civil Justice Reform Monitoring Committee, SJ's Steering Committee on Mediation and Regulatory Framework Sub-Committee, HKMAAL Mediation Accreditation Committee and the Law Society's Judging Panel for the Pro Bono & Community Work Recognition Programme
- Honorable member of the Organising Committee of the 3rd Asian Mediation Association Conference (2014)
- Previously served as member of the CJ's Working Party on Mediation, Civil Court Users' Committee, Criminal Court Users' Committee, Criminal Procedure Rules Committee, Steering Committee on Family Mediation, SJ's Working Group on Mediation, SJ's Mediation Task Force, Law Reform Commission Sub-Committee on Class Actions, Employees' Compensation Assistance Fund Board, Traffic Accident Victims Assistance Advisory Committee and HKIAC Mediator Accreditation Committee

我很高兴向大家介绍 2020-2021 年度报告，这是我第二份报告亦是我以法律援助服务局（法援局）主席身份首次完成的整年报告。

法援服务是法律制度中不可或缺的一部分，对维护香港的法治扮演着重要的角色。政府提供法援服务的目的是确保所有符合法律援助署（法援署）认可资格的申请人士，不会因经济能力有限而无法寻求公义。一般来说，当法援申请人同时通过《法律援助条例》（《条例》）规定的经济审查和案情审查，他便符合资格获取法援。

作为经济审查的基础，普通法律援助计划（「普通计划」）和法律援助辅助计划（「辅助计划」）的财务资格限额均会参考丙类消费物价指数的一般物价变动的情况作周年检讨。财务资格限额已由 2020 年 6 月 26 日起上调 5.1%，以反映由 2017 年 7 月至 2019 年 7 月丙类消费物价指数的累计变动。因此，「普通计划」的财务资格限额已提高至 420,400 元，而「辅助计划」的财务资格限额则提高至 2,102,000 元。另一方面，

I am pleased to present the Annual Report 2020-2021, which is my second report but the first one to cover a full year in my capacity as Chairman of the Legal Aid Services Council (the Council).

Legal aid services form an integral part of the legal system and play an important role in contributing towards upholding the rule of law in Hong Kong. The purpose of legal aid services provided by the Government is to ensure that all those applicants deemed qualified by Legal Aid Department (LAD) will not be denied access to justice because of a lack of means. Generally speaking, legal aid will be granted if the applicant is able to satisfy both the means test and merits test as provided by the Legal Aid Ordinance (LAO).

As the basis of means test, the relevant statutory financial eligibility limit (FEL) of the Ordinary Legal Aid Scheme (OLAS) and that of the Supplementary Legal Aid Scheme (SLAS) are annually reviewed with reference to the general price movement based on the Consumer Price Index (C) (CPI(C)). With effect from 26 June 2020, an upward adjustment of FELs by 5.1% was made to reflect the accumulated changes in CPI(C) from July 2017 to July 2019. The FEL of OLAS was increased to \$420,400 whilst that of SLAS was increased to \$2,102,000. On the other hand, in relation to the Director of Legal Aid (DLA)'s first charge, both the monthly maintenance payment for spouse or former spouse and the amount that DLA could exercise discretion to reduce in case of serious hardship of an applicant are also reviewed annually.



梁永祥教授 SBS, JP (主席)
Prof. William LEUNG Wing-cheung SBS, JP
(Chairman)

有关法律援助署署长（法援署署长）第一押记内，从配偶或前配偶获得可保留的每月赡养费和法援署署长可酌情扣除因在受助人遭遇严重困苦法定金额亦会安排每年作出检讨。

今年年初，政府已参考有关参照期内（即2019年7月至2020年7月）的丙类消费物价指数（即下跌了0.1%），完成了最新一轮有关财务资格限额及法援署署长第一押记内的两项款额的周年检讨。鉴于参照期内录得的丙类消费物价指数变动轻微，政府考虑当中相关的利与弊，决定保留0.1%的减幅，并与下一次周年检讨的结果一并考虑。政府会监察丙类消费物价指数的变动，并在下一次涵盖2020年7月至2021年7月的检讨得出结果后再向本局报告。

除了上述检讨，刑事法律援助的费用、检控费用及当值律师费用都已完成了两年一度的检讨。在进行有关检讨时，政府主要参考参照期内的一般物价变动情况，以及委聘大律师和律师时有否出现困难。在2020年完成的两年一度检讨，政府备悉在参照期内（即2018年7月至2020年7月）丙类消费物价指数上升了2.7%，因此建议把有关费用相应上调2.7%，本局欢迎上调费用的方案。

政府于2019年邀请本局进行另一轮扩大「辅助计划」范围的检讨，特别研究纳入个别业主向多层大厦业主立案法团提出申索的可能性。今年年初，本局开展了搜集资料和数据的工作，希望了解业主立案法团可否被视为具能力支付赔偿的被告，以及向业主立案法团提出的申索是否属胜诉机会较高和赔偿额与讼费比例较佳的案件。在收集相关资料和统计数字后，本局会研究资料，并提交建议予政府考虑。

Early this year, the Government completed the latest round of annual review on FELs and the two amounts for DLA's first charge with reference to the CPI(C) for the reference period (i.e. July 2019 to July 2020), which had decreased by 0.1%. In view of the insignificant change in CPI(C) recorded during the reference period, the Government, after due consideration of relevant pros and cons, decided to reserve the 0.1% decrease and to consider it together with the outcome of the next annual reviews. The Government will monitor the change in CPI(C) and report to the Council when the result of the next review covering the period of July 2020 to July 2021 is ready.

Apart from the above-said reviews, the criminal legal aid fees, prosecution fees and duty lawyer fees are also subject to regular review which is conducted on a biennial basis. In conducting the biennial review, the Government takes into account mainly general price movement during the reference period and whether there has been difficulty in engaging the services of counsel and solicitors. In the biennial review of 2020, noting that the CPI(C) for the reference period (i.e. July 2018 to July 2020) increased by 2.7%, the Government proposed to adjust these fees upwards by 2.7% accordingly. The Council welcomes the proposed upward adjustment.

In 2019, the Government invited the Council to conduct another round of review of SLAS, in particular, to look into the possibility of expanding the scope of the Scheme to include claims made by individual owners against the incorporated owners (IOs) of multi-storey buildings. Early this year, the Council kicked off a research in collection of information and data for analysing whether IOs are well targeted defendants with ability to pay awarded damages, and whether there is a high chance of success with good damages to costs ratio in claims against IOs. Upon collection of relevant data and statistics, the Council will examine the information and tender its recommendations for consideration by the Government.

在 2020 年 8 月，庄伟伦先生、梁宏正先生与王惠贞女士完成本局任期而离任，他们在任期内对本局作出莫大贡献，本局衷心祝愿他们未来发展顺利，并期望他们在局外继续支持本局的工作。我亦衷心在此感谢所有本局成员的协助和支持，以及对法援署人员的敬业和专业精神作出肯定，否则不可能为市民提供如此优质的法律援助服务。

在 2020-2021 年间，由于新型冠状病毒在社区爆发，香港在过去 12 个月继续应对前所未有的挑战。同样地，法援制度亦面临严峻的考验，其持续性亦受到威胁。当务之急是以坚定和迅速的行动挽回公众对法援制度的信心。然而，这并不是容易的工作，法援署

The Council bade farewell to Mr Warren Patrick GANESH, Mr Clarence LEUNG Wang-ching and Ms Connie WONG Wai-ching, who retired from the Council after fulfilling their tenures with tremendous contributions in August 2020. The Council wishes them the best in their future endeavours and looks forward to their continued support outside the Council. My heartfelt appreciation goes to all members of the Council to whom I am most indebted for their assistance and support. Recognition should also be given to the dedication and professionalism of the staff of LAD, without which quality legal aid services would not have been possible.

In the year of 2020-2021, Hong Kong has continued to take another twelve months of unprecedented challenges due to the spread of the COVID-19 epidemic in the community. Likewise, the legal aid system has also been facing serious





基于《条例》约束，并不能透露任何案件的相关资料，即使是获批法援案件的案情，或在上诉过程中被驳回其拒绝法援申请的决定亦不容透露。保密要求限制了法援署向公众及时澄清案件审批理据的自由，令法援署的公正性受到公众质疑，以及史无前例的批评。

恰如行政长官于2021年6月初指出，法援制度必须与时并进及定期作出检讨。我相信政府很快会作出具体的建议，以改善现行的法援制度。本局将致力研究政府的建议，并就每项可能完善法援制度的建议提出意见。本局亦会尽力厘清社会上一些有关法援制度的误解，为市民提供更多关于法援制度的真实和正面讯息。承先启后，本局将继续以坚定的态度，为公众提供优质、高效益和具透明度的法援服务，以确保在法律面前人人平等，即使经济能力有限的人士也能寻求公义。

challenges which threaten its viability into the future. Conscious and timely actions would be necessary to improve public confidence in the legal aid system. This however is not an easy task because LAD is bound by the LAO not to disclose any information about the case; not about the merits of the case that justify approval, nor its refusal decision being overruled in the appeal process. The confidentiality requirement limits LAD's liberty to make timely clarifications to the public on the rationale of decisions. This has lately called into question the impartiality of the LAD and exposed it to unprecedented criticism from the public.

As rightly pointed out by the Chief Executive in early June 2021, the legal aid system should keep up with the times and should be reviewed periodically. I am confident that the Government will soon come up with a concrete proposal for enhancement of the prevailing legal aid system. The Council will endeavour to examine the proposal from the Government and render necessary views for every possible step-up to the legal aid system. We shall also put persistent and conscious effort in dispelling the fallacies of public beliefs and presenting the truth of the legal aid system to the public. Building on past successes, the Council will continue to take every measured step into the future with firm assurance in what we do in providing quality, efficient, effective and transparent legal aid services to members of the community with a view to ensuring equality before the law and access to justice by people of limited means.

法律援助申请人财务资格限额的检讨及 法律援助署署长第一押记

Annual Reviews of Financial Eligibility Limits of Legal Aid Applicants and Director of Legal Aid's First Charge

法律援助申请人财务资格限额

凡本身财务资源不超过财务资格限额的人士，在经济上均符合资格申请法律援助。「财务资源」意指申请人每年可动用收入和可动用资产的总和。可动用收入是指个人的总收入在减去《法律援助（评定资源及分担费用）规例》（《规例》）（第 91B 章）所规定可扣除项目后的余额。除非《规例》订明在计算可动用资产时应剔除某些项目，否则可动用资产须包括一切属资本性质的资产，例如该人的贷方结余总和、其他人须付予该人的款项、该人名下非金钱资源权益价值、其业务或在公司的业务中所占份额的价值等。

现时共有两个财务资格限额。一个是根据普通法律援助计划（「普通计划」）提供的法律援助，该计划涵盖了裁判法院的交付法律程序、《法律援助条例》（《条例》）（第 91 章）第 5（1）条规定的区域法院或以上级别的民事和刑事诉讼，以及根据《刑事案件法律援助规则》（第 221D 章）规定的刑事法律援助。另一个是根据《条例》第 5A（b）条规定的法律援助辅助计划（「辅助计划」）提供的法律援助。「辅助计划」是一项自负盈亏的计划，旨在为财务资源超出「普通计划」规定的限额，但又不超过某一金额的「夹心阶层」人士，就一些指定类别的民事案件提供额外的法律支援。

Financial Eligibility Limits of Legal Aid Applicants

A person is financially eligible for legal aid if his financial resources do not exceed the statutory financial eligibility limit (FEL). "Financial resources" means the aggregate of a legal aid applicant's yearly disposable income and disposable capital. A person's disposable income is his gross income minus deductible items as allowed under the Legal Aid (Assessment of Resources and Contributions) Regulations ("the Regulations") (Cap. 91B). A person's disposable capital consists of all assets of a capital nature, such as the sum of his / her credit balance, money due to him / her, the value of the person's interest in non-money resources, the value of business or share in a company etc, unless such items should be excluded from calculation under the Regulations.

At present, there are two FELs. One is for legal aid under the Ordinary Legal Aid Scheme (OLAS) which covers committal proceedings in the Magistrates' Courts, civil and criminal proceedings in the District Court or courts above as set out in section 5(1) of the Legal Aid Ordinance (LAO) (Cap. 91) and criminal legal aid under the Legal Aid in Criminal Cases Rules (Cap. 221D). The other one is for legal aid under the Supplementary Legal Aid Scheme (SLAS) as specified in section 5A(b) of the LAO. SLAS is a self-financing scheme aiming at providing additional legal aid support in certain types of civil cases to the "sandwich class" who may not meet the means test criterion of OLAS.

根据政府在 1999 年 9 月就《1999 年法律援助(修订)条例草案》向立法会提交的报告，政府会参考丙类消费物价指数的一般物价变动的情况，每年检讨两个计划的财务资格限额。财务资格限额已由 2020 年 6 月 26 日起上调 5.1%，以反映由 2017 年 7 月至 2019 年 7 月丙类消费物价指数的累计变动。

政府根据参照期内（即 2019 年 7 月至 2020 年 7 月）的丙类消费物价指数（即下跌了 0.1%），完成了最新一轮有关财务资格限额的周年检讨工作。

Pursuant to the Government's report to the Legislative Council (LegCo) on the Legal Aid (Amendment) Bill 1999 in September 1999, the Government has been making annual adjustments to the two FELs with reference to the general price movement based on the Consumer Price Index (C) (CPI(C)). An upward adjustment of FELs by 5.1% was made effective from 26 June 2020 to reflect the accumulated changes in CPI(C) from July 2017 to July 2019.

The Government had completed the latest round of annual review on FELs with reference to the CPI(C) for the reference period (i.e. July 2019 to July 2020), which had decreased by 0.1%.

法律援助署署长第一押记

如法援受助人从获批法援的诉讼讨回或保留任何金钱或物业，便须按《法援条例》的规定，从有关诉讼所讨回或保留的金钱或物业，向法援署署长清还一切与诉讼相关的费用及开支。这些费用及开支的款项称为法援署署长第一押记。在实际上来说，如为受助人讨回金钱，有关费用及开支会先从该笔金钱中扣除，然后馀款才会发放给法援受助人。如涉及的物业为一项房地产，法援署署长会在土地注册处把其押记登记在有关物业上，以保证法援受助人向法援署署长清还费用及开支。不过，根据《法援条例》第18A(5)条，法援署署长第一押记不适用于就配偶或前度配偶的赡养而支付的款额，上限为每月支付的首9,100元。另外，在收到按《法援条例》第19条或第19A条付予法援署署长的一切款项后，法援署署长可根据《法援条例》第19B(1)(a)条行使酌情权，就任何人遭遇严重困苦，而在所有情况下均属公正及公平的个案，减少其保留的款项，但款额以不超过108,850元为限。

根据在2018年的一次性检讨，两项指定款额已由2020年6月起上调89.6%。政府亦已汇报说明这两项款额会根据周年检讨调整，以反映丙类消费物价指数的变动。

政府根据参照期内（即2019年7月至2020年7月）的丙类消费物价指数（即下跌了0.1%），完成了最新一轮有关法援署署长第一押记的周年检讨工作。

Director of Legal Aid's First Charge

A legally aided person who is successful in recovering or preserving any money or property in the legally aided proceedings will be required to repay the Director of Legal Aid (DLA) all the costs and expenses incurred by DLA in the proceedings, as required under the LAO, out of the money or property so recovered or preserved in such proceedings. The sum of these costs and expenses is called the DLA's first charge. In practice, if money is recovered for the aided person, such costs and expenses will be deducted from the money first before the balance is released to the legally aided person. If the property involved in a piece of landed property, the DLA's first charge will operate by way of registering it against the property in the Land Registry so as to secure repayment of the costs and expenses to DLA. However, according to section 18A(5) of the LAO, DLA's first charge does not apply to maintenance payment for spouse or former spouse up to the first \$9,100 of each payment per month. Separately, upon receipt of all moneys paid to DLA pursuant to section 19 or 19A of the LAO, DLA may exercise discretion under the provision to section 19B(1)(a) of the LAO to reduce the amount to be retained by DLA by an amount not exceeding \$108,850 in cases of serious hardship to any person and that it is in all the circumstances just and equitable to do so.

Pursuant to a one-off review in 2018, the two specified amounts were adjusted upwards by 89.6% with effect from June 2020. The Government has also reported that the two amounts would be subject to an annual review to reflect the changes in CPI(C).

The Government had completed the latest round of annual review on DLA's first charge with reference to the CPI(C) for the reference period (i.e. July 2019 to July 2020), which had decreased by 0.1%.



未来路向

鉴于参照期内录得的丙类消费物价指数变动轻微，对财务资格限额及法援署署长第一押记下两项指定款额的相应影响极微，进行必需的立法程序所涉及的时间及行政费用与紧贴市场的需要未必相称。因此，政府认为值得保留 0.1% 的减幅，并与下一次周年检讨的结果一并考虑。政府会监察丙类消费物价指数的变动，并在下一次涵盖 2020 年 7 月至 2021 年 7 月的检讨得出结果后向本局报告。

Way Forward

In view of the insignificant change in CPI(C) recorded during the reference period and minimal corresponding impact of FELs and the two specified amounts for DLA's first charge, the time and administrative costs involved in the requisite legislative processes may not be commensurate with the need for keeping up with the market. The Government saw merits to reserve the 0.1% decrease and considered it together with the outcome of the next annual reviews. The Government would monitor the change in CPI(C) and report to the Council when the result of the next review covering the period July 2020 to July 2021 is ready.

刑事法律援助费用、检控费用及 当值律师费用两年一度的检讨

Biennial Review of Criminal Legal Aid Fees, Prosecution Fees and Duty Lawyer Fees

政府在 2021 年 3 月告知本局，于 2020 年完成刑事法律援助（法援）费用、检控费用及当值律师费用（统称为「三项费用」）两年一度检讨的结果。

法律援助署（法援署）根据《法律援助条例》（第 91 章）和《刑事案件法律援助规则》（第 221 章，附属法例 D）（《规则》），为获批法援的申请人，在裁判法院的交付审判程序、区域法院或以上级别法院审理的民事和刑事案件提供法律代表。法援署会向获委聘代表其负责刑事案件诉讼工作的私人执业大律师和律师支付刑事法援费用，有关费用按照《刑事诉讼程序条例》（第 221 章）的《规则》所订明。

当值律师费用即为支付予当值律师计划下当值律师的费用。该计划由当值律师服务管理，旨在配合法援署所提供的法援服务。

检控方面，律政司亦委聘私人执业律师代表控方出庭处理刑事案件，并会参照法援署的刑事法援费用收费表，确保法援署和律政司在争取同一批律师提供服务时，不会有任何一方不公平地占优。在裁判法院层面，律政司付予裁判法院“A”名单外判律师的费用会参照刑事法援费用，而付予裁判法院“B”名单外判律师的费用则与当值律师费用挂钩，以维持控辩双方「势力均等」。

In March 2021, the Government informed the Council of the outcome of the 2020 biennial review of criminal legal aid fees, prosecution fees and duty lawyer fees (collectively referred to as “the Fees”).

The Legal Aid Department (LAD) provides legal aid for representation in committal proceedings in the Magistrates’ Courts (MC), civil and criminal proceedings in the District Court (DC) or courts at levels above in accordance with the Legal Aid Ordinance (Cap. 91) and the Legal Aid in Criminal Cases Rules (Cap. 221 sub. leg. D) (LACCR). LAD will pay criminal legal aid fees to counsel and solicitors in private practice undertaking criminal litigation work on behalf of it. The fee levels are prescribed in the LACCR under the Criminal Procedure Ordinance (Cap. 221).

Duty lawyer fees are the fees payable to duty lawyers engaged under the Duty Lawyer Scheme administered by the Duty Lawyer Service, which aims at complementing the legal aid services provided by LAD.

On the prosecution side, the Department of Justice (DoJ) also engages lawyers in private practice to prosecute criminal cases on fiat. It draws reference to the same scale of criminal legal aid fees as that of LAD, so as to ensure that neither LAD nor DoJ would have unfair advantage in competing for the same pool of lawyers. At the MC level, the briefing out rates of MC “A” List counsel make reference to criminal legal aid fees, while the rates for fiat counsel on DoJ’s MC “B” List are tied to that for duty lawyer fees to maintain equality of arms.

检讨

根据前库务司在1992年10月向前立法局财务委员会汇报，政府会两年一度检讨三项费用，以计及参照期内丙类消费物价指数的变动。在两年一度检讨时，政府主要考虑参照期内的一般物价变动情况，以及委聘大律师和律师时有否出现困难。

最新一轮两年一度检讨已于2020年完成，政府备悉在参照期内（即2018年7月至2020年7月）丙类消费物价指数上升了2.7%，因此建议把有关费用相应上调2.7%。至于2020年7月至2022年7月之间一般物价的变动，将会在下一轮两年一度的检讨中反映。

下表总结过去五次两年一度检讨的调整费用幅度（全部皆按相关参照期内录得的丙类消费物价指数变动）和是次检讨的建议调整幅度：

年份 Year	2010	2012	2014	2016	2018	2020
调整幅度 Adjustment	+1.6%	+9.3%	+7.7%	+4.0%	+4.0%	+2.7% (建议 proposed)

The Review

Pursuant to the report by the then Secretary for the Treasury to the Legislative Council (LegCo) Finance Committee in October 1992, the Fees are subject to review on a biennial basis to take into account changes in Consumer Price Index (C) (CPI(C)) during the reference period. In conducting the biennial reviews, the Government takes into account mainly general price movement during the reference period and whether there has been difficulty in engaging the services of counsel and solicitors.

In the biennial review of 2020, noting that the CPI(C) for the reference period (i.e. July 2018 to July 2020) increased by 2.7%, the Government proposed to adjust the Fees upwards by 2.7% accordingly. The impact of general price movement between July 2020 and July 2022 will be reflected in the next biennial review.

The following table summarises the adjustments to the Fees in the past five biennial reviews (which were all based on the CPI(C) movement of the then reference period) and the adjustment proposed for the current review –





实施情况

政府会把修订《规则》的建议提交予由高等法院首席法官出任主席的刑事诉讼程序规则委员会（「规则委员会」）审批。如获规则委员会批准，政府会向立法会动议一项决议案以修改法例，并在获得立法会通过後，尽快确定生效日期。检控费用和当值律师费用会通过行政方式予以调整，并在实施经修订的法援费用当日同时生效。

本局欢迎上调费用的方案，并期待三项修订费用早日生效。

Implementation

To adjust criminal legal aid fees, the Government will submit the proposed amendments to the LACCR to the Criminal Procedure Rules Committee (Rules Committee) chaired by the Chief Judge of the High Court for approval. Subject to the Rules Committee's approval, the Government will move a resolution in LegCo to effect the legislative changes and appoint the commencement date as soon as possible upon LegCo's approval. Prosecution fees and duty lawyer fees will be adjusted administratively on the same date as for the implementation of the increased criminal legal aid fees.

The Council welcomes the proposed upward adjustment and is looking forward to the commencement of the revised Fees.

检讨法律援助辅助计划

Review of Supplementary Legal Aid Scheme

在2017年4月，经考虑法律援助政策的目标、法律援助辅助计划（「辅助计划」）的指导原则，以及各相关政策局和部门的意见后，政府就本局对扩大「辅助计划」范围的建议，向立法会司法及法律事务委员会汇报了立场。根据本局的建议，政府决定扩大「辅助计划」至涵盖下列超过60,000元的金钱申索：

- (i) 涉及持有证券及期货事务监察委员会第1类（证券交易）、第2类（期货合约交易）或第8类（提供证券保证金融资）受规管活动牌照金融中介人的专业疏忽的金钱申索；及
- (ii) 就销售证券衍生工具、货币期货或其他期货合约时涉及诈骗、欺骗或失实陈述的法律程序。

政府认为由于法律规定第(i)项所提及的金融中介人须持有专业保险，有关申索应有较高成功讨回赔偿的机会；至于第(ii)项所述的申索，基于自2012年扩大普通法律援助计划（「普通计划」）至涵盖这类申索的经验，这类申索不大可能对「辅助计划」的财政稳健状况造成重大影响。

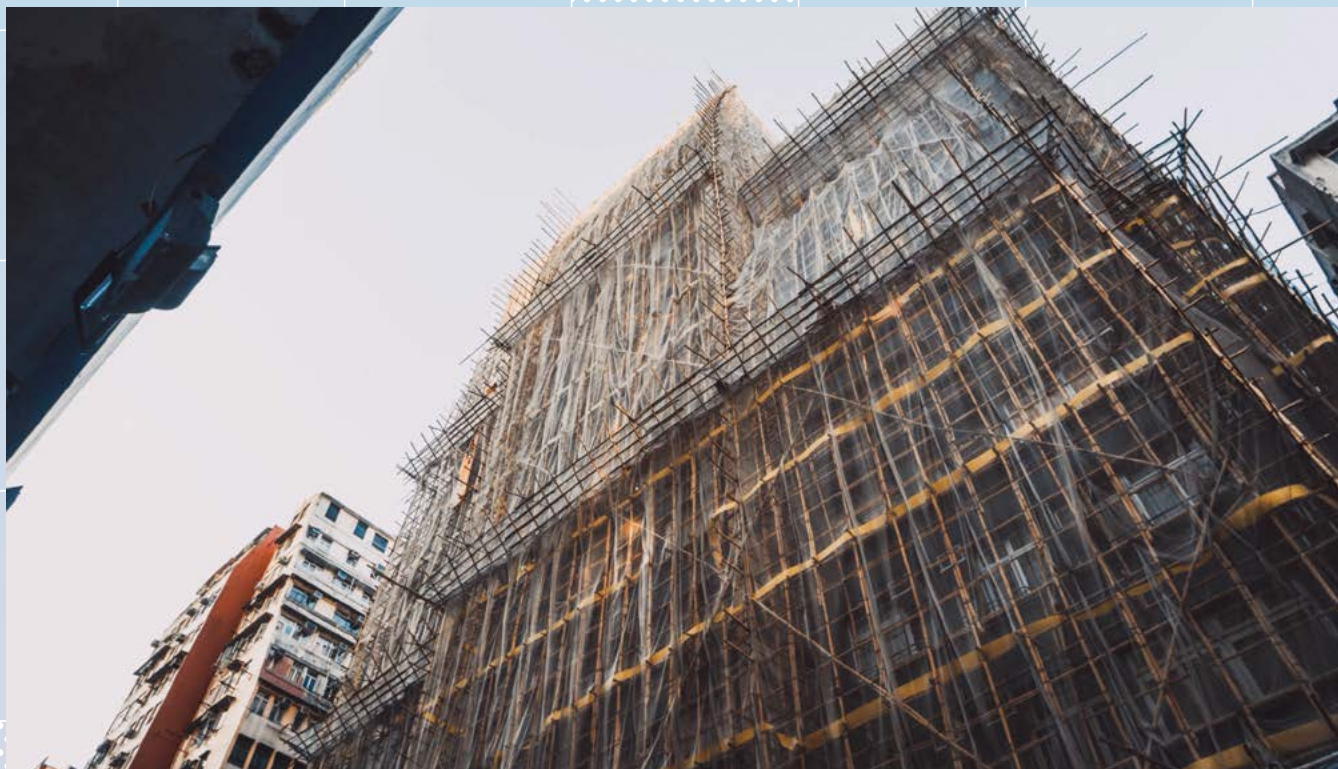
在2020年3月，政府通知本局，立法会已通过实施这些建议的相关附属法例，而建议修订会于2020年4月1日生效。

In April 2017, having considered the policy objectives of legal aid, guiding principles of the Supplementary Legal Aid Scheme (SLAS) as well as the views from relevant government bureaux and departments, the Government reported its position on the Council's recommendations on expanding the scope of the Scheme to the Panel on Administration of Justice and Legal Services (AJLS) of Legislative Council (LegCo). As recommended by the Council, the Government decided to include into SLAS monetary claims exceeding \$60,000 for:

- (i) professional negligence against financial intermediaries licensed for Type 1 (dealing in securities), Type 2 (dealing in futures contracts) or Type 8 (securities margin financing) regulated activities by the Securities and Futures Commission; and
- (ii) proceedings in derivatives of securities, currency futures or other futures contracts when fraud, deception or misrepresentation was involved at the time of purchase.

The Government considered that the claims for (i) should have a high chance of recovery of damages as the relevant financial intermediaries are required by law to maintain professional insurance. As regards the claims for (ii), the inclusion would unlikely have a significant impact on the financial viability of SLAS based on the experience gained since 2012 when the scope of the Ordinary Legal Aid Scheme (OLAS) was expanded to cover this category of claims.

In March 2020, the Government informed the Council that the LegCo had approved the relevant subsidiary legislation for implementing the proposals and the proposed changes will take effect from 1 April 2020.



另一方面，政府邀请本局进行另一轮扩大「辅助计划」范围的检讨，特别研究纳入个别业主向多层大厦业主立案法团提出的申索的可能性。

「辅助计划」是以自负盈亏方式营运的法援计划，为财务资源超出「普通计划」的财务资格限额，但低于「辅助计划」的财务资格限额的人士提供法律援助。

资助「辅助计划」的法律援助辅助计划基金（「辅助计划基金」）的经费，最初是来自奖券基金拨出的 100 万元种子基金，及后政府于 1995 年和 2012 年分别注资 2,700 万元和 1 亿元，以支持「辅助计划」扩大涵盖范围。「辅助计划基金」的其他经费来源包括「辅助计划」申请人须缴付的申请费、「辅助计划」受助人须缴付的中期分担费，以及从胜诉案件讨回的赔偿中扣除的最后分担费。

On the other hand, the Government invited the Council to conduct another round of review of SLAS, in particular, to look into the possibility of expanding the scope of the Scheme to include claims made by individual owners against the incorporated owners (IOs) of multi-storey buildings.

SLAS is a self-financing legal aid scheme. It provides legal assistance to people whose financial resources exceed the financial eligibility limit (FEL) allowed under OLAS, but are below the FEL specified for SLAS.

The Supplementary Legal Aid Fund (SLAF) which finances SLAS is funded by an initial seed money of \$1 million from the Lotteries Fund. An injection of \$27 million in 1995 and a further injection of \$100 million in 2012 were made by the Government to support the operation of the expanded SLAS. SLAF's income sources also include the application fees payable by SLAS applicants, interim contributions from persons aided by the Scheme and the final contributions from a percentage deduction of the damages recovered in successful cases.

为维持财政稳健，「辅助计划」自推行以来，一直以胜诉机会较高，以及赔偿额与讼费比例较佳的案件作为援助对象。「辅助计划」主要涵盖那些已投保的被告人或可讨回赔偿机会较高的案件（例如与工作有关的意外而提出人身伤亡的申索）。以往在考虑「辅助计划」可涵盖的新案件类别时，本局一直紧记这些原则，因此，本局避免把不涉及金钱申索或成功率较低和讨回赔偿机会较小的案件纳入「辅助计划」。

基于上述背景，本局正在搜集资料和数据作分析，希望了解业主立案法团是否可被视为具能力支付赔偿的被告，以及向业主立案法团提出的申索是否属胜诉机会较高和赔偿额与讼费比例较佳的案件。

在收集相关数据和统计数字后，本局会研究资料，并提交建议予政府考虑。

To maintain its financial viability, SLAS has been targeting at cases that carry a high chance of success with good damages to costs ratio since inception. SLAS covers mainly cases where the defendants are insured or where the likelihood for payment of damages is high (e.g. claims for personal injuries or death in work-related accidents). The high chance of recovery of damages helps ensure, to a large extent, the financial sustainability of the Scheme. When deliberating on new categories of cases to be covered by SLAS in the previous reviews, these principles were borne in mind. Therefore, the Council has not sought to cover cases which do not involve monetary claims, or have a relatively low success rate or poor prospect of recovery.

Against the above background, the Council has been collecting information and data for analysing whether IOs are well targeted defendants with ability to pay awarded damages, and whether there is a high chance of success with good damages to costs ratio in claims against IOs.

Upon collection of relevant data and statistics, the Council would examine the information and tender its recommendations for consideration by the Government.



与相关持分者的联系

Communication with Relevant Stakeholders

法援局自成立以来，一直与负责制定法律援助（法援）政策及管理法律援助署的政策局保持密切联系。在 2020-2021 年间，政府告知本局关于政府就不同法援议题提出的建议或表达的立场，包括呈交立法会司法及法律事务委员会的文件，这些文件涉及法援申请人财务资格限额的周年检讨及有关法援的政策措施。

本局主席在 2020 年 12 月 23 日为香港律师会主办的「法律周 2020」暨「青 Teen 讲场」10 周年网上开幕礼担任主礼嘉宾。「法律周」是一项年度活动，旨在宣传法律服务和提高市民的法律知识，而「青 Teen 讲场」是香港律师会的另一项旗舰活动，旨在提供一个能与香港律师互动的平台，向年轻一代推广法律教育。

除此之外，本局注意到个别立法会议员及部分市民近期对一些法律援助议题存有误解，部分针对法律援助政策的偏见甚或在社交媒体广泛流传。为积极提升香港法律援助服务的正面形象，本局主席和法律援助署署长（法援署署长）于 2021 年 2 月曾接受星岛集团的访问，相关的文章并于三月初在《东周刊》、《星岛日报》和《英文虎报》上发布。

Since its establishment, the LASC has been maintaining regular contacts with the government bureau responsible for formulating legal aid policy and housekeeping the Legal Aid Department. In 2020-2021, the Council was kept informed by the Government on its proposals or positions in relation to legal aid issues, including the papers submitted to the Panel on Administration of Justice and Legal Services of Legislative Council concerning the annual review of financial eligibility limits of legal aid applicants and the policy initiatives in respect of legal aid.

On 23 December 2020, the Council Chairman officiated at the Joint Opening Ceremony of Teen Talk 10th Anniversary and Law Week 2020 online, which was launched by the Law Society of Hong Kong. Law Week has been organised annually to promote legal services and enhance the legal knowledge of the general public while Teen Talk is another flagship event of the Law Society of Hong Kong aiming at promoting legal education amongst younger generation through an interactive forum with Hong Kong lawyers.

Apart from the above, the Council noted that there have been recent concerns from some Legislative Council Members and members of the public on some misconception of certain legal aid issues. Some of the biased opinions against the provision of legal aid policy may even go viral through social media. To proactively reinforce the positive image of legal aid services in Hong Kong, the Chairman and the Director of Legal Aid (DLA) had been interviewed by Sing Tao Group in February 2021 and relevant articles were published on the East Week, Sing Tao Daily and the Standard in early March.

同时，本局亦进一步优化网站，优化后的网站引入了多项新功能，主要包括可相容流动装置版本、符合无障碍准则以及弹出特别公告的通知视窗，预计未来可为市民提供更多有关法律援助的最新资讯。

本局将致力厘清社会上一些有关法律援助制度的误解，为市民提供更多关于法律援助制度真实和正面的讯息。

Meanwhile, the Council has taken the opportunity to revamp the website. The revamped website introduced various new features, including but not limited to production of a mobile-friendly version, compliance with accessibility standards, and creation of pop-up notification window special announcement. It is expected to provide more updates in relation to legal aid provision for public's information in future.

The Council would endeavor to put persistent and conscious effort in dispelling the fallacies of public beliefs and presenting the truth of the legal aid system to the public.



提供大律师证明书计划 Scheme of Provision of Certificate by Counsel

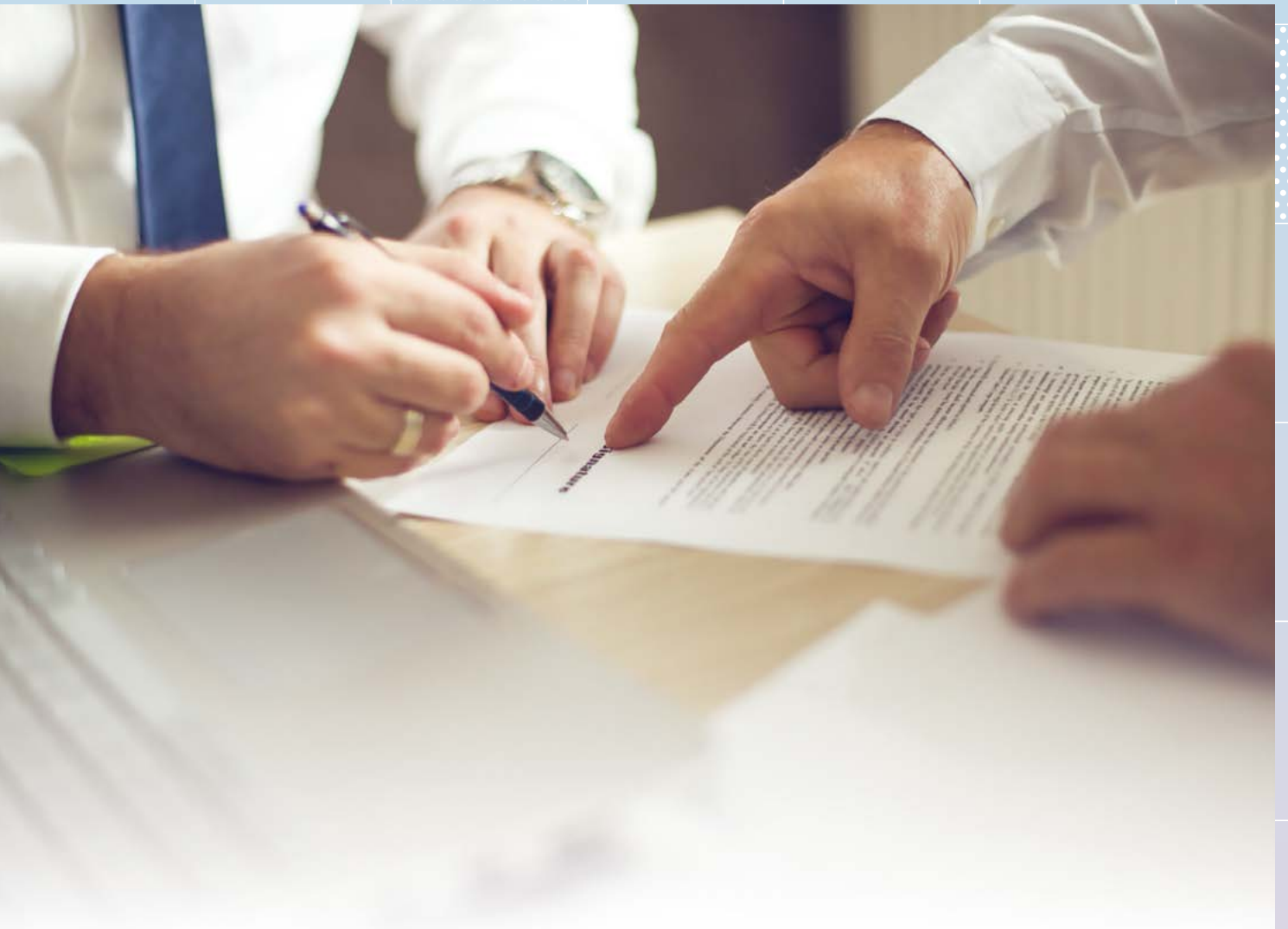
根据《法律援助条例》第 26A 条的规定，凡向终审法院提出上诉而不获批法援的人士，可以在法律援助署署长作出拒绝批出法援的决定后 28 天内申请覆核。寻求覆核的申请必须附有由在香港执业的大律师发出的证明书，述明该申请人有合理机会向终审法院上诉得直，以及提出该项意见的理由。

为协助向终审法院提出上诉而缺乏经济能力的人士就不获批法援寻求覆核，法援局推行了一项辅助计划。通过法援经济审查的人士可向本局申请免费提供一张大律师证明书。为防止计划被滥用，每名申请人只能就同一案件申请一张证明书。在民事案件方面，本局只会考虑为已在上诉法庭进行聆讯，并有意就实质裁决所颁布的判决、判定或命令向终审法院提出上诉的案件，安排签发大律师证明书。至于非正审的判决、判定和命令，本局将不会安排签发大律师证明书。

Under section 26A of the Legal Aid Ordinance, a person who has been refused legal aid in respect of his/her appeal to the Court of Final Appeal (CFA) may seek a review of the Director of Legal Aid's refusal within 28 days of the decision. The application for review must be accompanied by a certificate by counsel practising in Hong Kong stating that the person has a reasonable prospect of success in the appeal and the grounds for that opinion.

To assist persons who lack means to seek a review of legal aid refusal in respect of his/her appeal to the CFA, the Council has implemented an assistance scheme. A person who has passed the means test for legal aid may apply to the Council for the provision of a certificate by counsel free of charge. In order to prevent abuse of the scheme, each applicant can only apply once for a certificate in respect of the same case. For civil cases, a certificate by counsel will only be provided if the case has been heard by the Court of Appeal (CA) and the intended appeal to the CFA is related to a judgment or decision or order on the substantive merits of the case as opposed to an interlocutory decision or order by the CA.





在 2020 年 4 月 1 日至 2021 年 3 月 31 日期间，本局共接获 26 宗要求提供大律师证明书的申请。其中最多申请人涉及的刑事案件类别是「贩卖危险药物」，占总刑事案件申请的一半以上；至于民事案件，38% 的申请是与人身伤害有关。在 26 宗申请中，12 宗获批，13 宗被拒，1 宗撤回申请。

在已签发的 12 份大律师证明书中，2 份证明申请人有合理机会上诉得直，另外 10 份则述明申请人提出的上诉并无合理机会得直。

至于该 2 宗获大律师证明申请人有合理机会上诉得直的案件，法律援助署（法援署）经覆核后，决定为其中 1 宗提供法律援助。

From 1 April 2020 to 31 March 2021, the Council received 26 applications for the provision of a certificate by counsel. The most common type of criminal case involved was “trafficking in dangerous drugs” accounting for more than half of the total number of applications in respect of criminal cases. As for civil cases, 38% of the applications were related to personal injuries. Of the 26 applications, 12 were approved, 13 were refused, one was withdrawn.

Of the 12 certificates by counsel issued, two certificates stated that the applicants had reasonable prospects of success in their intended appeal while ten stated that they did not.

For the two cases certified by counsel to have reasonable prospects of success, the Legal Aid Department (LAD) granted legal aid to one of the applicants after reviewing the matter.

在 2019-2020 年度及 2020-2021 年度接获的申请的统计列表如下：

The relevant statistics on the applications received in 2019-2020 and 2020-2021 are set out in the table below –

	1.4.2019 to 31.3.2020			1.4.2020 to 31.3.2021		
	刑事案件 Criminal Case	民事案件 Civil Case	总计 Total	刑事案件 Criminal Case	民事案件 Civil Case	总计 Total
申请 Applications						
获批 Approved	24	6	30	10	2	12
被拒 Refused	3	7	10	7	6	13
被终止 Aborted	0	1	1	0	0	0
被撤回 Withdrawn	1	0	1	1	0	1
总计 Total	28	14	42	18	8	26
已发出的大律师证明书 Certificates by counsel issued						
有合理机会上诉得直案件 Cases certified to have reasonable prospects of success	4	3	7	0	2	2
无合理机会上诉得直案件 Cases certified not to have reasonable prospects of success	20	2	22	10	0	10
总计 Total	24	5*	29	10	2	12
有合理机会上诉得直案件 Cases certified to have reasonable prospects of success						
经法律援助署覆核后获提供法律援助 Legal aid granted after review by LAD	4	1	5	0	1	1
经法律援助署覆核后仍不获提供法律援助 Legal aid not granted after review by LAD	0	2	2	0	1	1
总计 Total	4	3	7	0	2	2

* 未包括其中一名民事案件的申请人未有回覆本局就提名律师协助拟备大律师证明书所提出的事宜。
Excluding one of the applicants in the approved civil cases has not responded to the Council on matters concerning the nomination of solicitor for the preparation of certificate by counsel.

以上统计数据显示：

- (a) 2020-2021 年度总申请数目下降 38% (由 2019-2020 年度的 42 宗下降至 2020-2021 年度的 26 宗)；与刑事案件有关的申请下降 35.7% (由 2019-2020 年度的 28 宗下降至 2020-2021 年度的 18 宗) 及与民事案件有关的申请下降 42.9% (由 2019-2020 年度的 14 宗下降至 2020-2021 年度的 8 宗)；
- (b) 在 2020-2021 年度获大律师确认有合理机会上诉得直的案件的百分比由 2019-2020 年度的 24.1% 下降至 2020-2021 年度的 16.7%；和
- (c) 法援署因应大律师意见提供法律援助的案件的百分比，由 2019-2020 年度的 71.4% 降至 2020-2021 年度的 50%。

每个成功申请的个案会获本局委派在律师名册内的一名大律师和一名律师以拟备大律师证明书。支付大律师和律师提供证明书的费用为定额费用。

在 2020-2021 年度，就 12 宗成功获批的申请，合共拨出 534,000 元作为支付大律师及律师提供证明书的费用，详情如下：

The above statistics reveal that –

- (a) the total number of applications in 2020-2021 has decreased by 38% (from 42 in 2019-2020 to 26 in 2020-2021), with a decrease of 35.7% in the number of applications for criminal cases (from 28 in 2019-2020 to 18 in 2020-2021) and 42.9% for civil cases (from 14 in 2019-2020 to 8 in 2020-2021);
- (b) the percentage of cases certified by counsel to have reasonable prospects of success in 2020-2021 has dropped from 24.1% in 2019-2020 to 16.7% in 2020-2021; and
- (c) the percentage of cases where legal aid was granted by LAD in light of the counsel certificates has dropped from 71.4% in 2019-2020 to 50% in 2020-2021.

For the purpose of the provision of certificate by counsel, one counsel and one solicitor from the panel of lawyers maintained by the Council will be assigned for each successful scheme application. The fees paid to assigned counsel and solicitor for the provision of a certificate are fixed.

In 2020-2021, a total of \$534,000 was committed as fees for counsel and solicitors to provide certificates for the 12 approved applications. Details are as follows –

	获批申请数目 Number of Applications Approved	大律师费用 Counsel Fees	律师费用 Solicitor Fees	费用总数 Total Fees
刑事案件 Criminal Case	10	\$230,000	\$130,000	\$360,000
民事案件 Civil Case	2	\$116,000	\$58,000	\$174,000
总计 Total	12	\$346,000	\$188,000	\$534,000

法律援助会议出席纪录

法律援助局在 2020-2021 年度召开了六次会议，其中一次出席成员数目未达法定人数要求。各成员出席率列表如下：

Attendance at Council Meetings

In 2020-2021, the Council has convened six meetings but there were not enough members present to constitute a quorum for one of the meetings. The attendance rate of members is set out in the table below –

法律援助成员 Council Members	出席会议次数 # No. of Meetings Attended [#]	出席率 Attendance Rate
梁永祥教授 SBS, JP Prof. William LEUNG SBS, JP	5	100%
陈晓峰律师 MH, JP Mr Nicholas CHAN MH, JP	5	100%
蓝嘉妍律师 * Ms Karen LAM *	1	50%
刘麦嘉轩女士 BBS, JP Mrs Ayesha LAU BBS, JP	5	100%
刘诗韵女士 JP * Ms Serena LAU JP *	2	100%
李佩珊女士 * Ms Rosita LEE*	2	100%
白天赐大律师 Mr Timothy PARKER	5	100%
石书铭大律师 Mr Randy SHEK	4	80%
温丽司女士 Miss Iris WAN	4	80%
法律援助署署长 Director of Legal Aid	5	100%

[#] 出席成员数目未达法定人数要求的一次会议并不计算在内。

A meeting for which there were not enough Members present to constitute a quorum was not included.

* 有关成员于2020年9月1日加入法律援助局。在2020年9月至2021年3月期间，本局召开了两次会议，不包括法定人数不足的一次会议。

They joined the Council as Member on 1 September 2020. During the period from September 2020 to March 2021, two meetings were convened, excluding the one without sufficient quorum.

采纳促进种族平等行政指引

政府于2019年修订其推行的促进种族平等行政指引，并期望所有政府政策局、部门和相关机构采纳。这些指引为公共机构提供指导，以期使所有香港市民，不论种族，皆有平等机会获得公共服务。本局应政府的呼吁，在提供公共服务时已参考这些指引。本局会按要求提供有关「提供大律师证明书计划」的口译和笔译服务。于2020年，本局已将相关通告和申请表翻译成中英文以外的十种语言（即孟加拉语、印度语、印尼语、尼泊尔语、旁遮普语、他加禄语、泰米尔语、泰语、乌尔都语和越南语），以帮助不同种族的人士了解计划详情及递交申请。

Adoption of Administrative Guidelines on Promotion of Racial Equality

The Administrative Guidelines on Promotion of Racial Equality implemented by the Government were revised in 2019 and aimed to be applied to all government bureaux and departments as well as related organisations. These Guidelines provide guidance to public authorities so that people of Hong Kong, regardless of their race, enjoy equal access to public services. In response to the Government's appeal, the Council made reference to the Guidelines in the delivery of services to members of the public. Interpretation and translation services on the Scheme on Provision of Certificate by Counsel will be provided upon request. In 2020, The Council had also translated the relevant notice and application form into ten languages other than Chinese and English (namely, Bengali, Hindi, Indonesia, Nepali, Punjabi, Tagalog, Tamil, Thai, Urdu and Vietnamese) to assist people of diverse race in understanding the details of the Scheme and submitting applications.



职业安全与健康

为减低新型冠状病毒散播的风险，本局为办公室添置了一台空气净化器，并聘用了一间获认可的室内空气质素检定证书签发机构，评估办公室的室内空气质素，并获得由环境保护署所推行的办公室及公众场所室内空气质素检定计划下发出的「卓越级」室内空气质素检定证书。此外，为减低病毒感染和散播的风险，本局已加强一系列防控措施，包括定期清洗地毯、窗帘和风机盘管组件，并于办公室入口处提供酒精搓手液和设置消毒地垫。本局亦为需要向公众提供面对面服务或外勤工作的员工，配备外科口罩。本局致力为员工提供一个无菌且受良好保护的工作环境。

职员编制

截至 2021 年 3 月底，秘书处共有六名职员，包括四名由政府借调的公务员和两名由本局聘请的合约员工。

财务事宜

本局为公帑资助的法定机构，于 2020-2021 年度，本局从政府收取的补助为 6,977,000 元，全年总支出为 6,778,000 元。

Occupational Safety and Health

To reduce the risk of the spread of novel coronavirus through air in the office, the Council had acquired an air purifier and engaged an accredited Indoor Air Quality Certificate Issuing Body to assess the indoor air quality of the office and was awarded with “Excellent Class” under the Indoor Air Quality Certification Scheme implemented by the Environmental Protection Department. Furthermore, the Council has stepped up measures to reduce the risk of infection and the spread of the virus including the arrangement of regular cleansing service for the carpet, curtains and fan coil units, and the provision of alcohol-based handrub and sanitising mat at the entrance of the office. The Council also provided staff with a surgical mask when rendering face-to-face services to members of the public or performing outdoor duties. The Council is sought to furnishing a germ-free and well-protected working environment for staff of the Council.

Staffing

As at the end of March 2021, the Secretariat had six staff members comprising four civil service staff seconded from the Government and two staff employed by the Council on a contract basis.

Finance Matters

The Council is a government-funded statutory body. Subventions received from the Government for 2020-2021 amounted to \$6.977 million. Total expenditure of the year was \$6.778 million.

独立审计师报告 致立法会

意见

我已审计列载于第 45 至 65 页的法律援助服务局财务报表，该等财务报表包括于 2021 年 3 月 31 日的资产负债表与截至该日止年度的收支报表、权益变动表和现金流量表，以及财务报表的附注，包括主要会计政策概要。

我认为，该等财务报表已按照香港会计师公会颁布的《香港财务报告准则》真实而中肯地反映法律援助服务局于 2021 年 3 月 31 日的财务状况及截至该日止年度的财务表现和现金流量，并已按照《法律援助服务局条例》（第 489 章）妥为拟备。

意见的基础

我已按照《法律援助服务局条例》第 13(1) 条及审计署的审计准则进行审计。我根据该等准则而须承担的责任，详载于本报告「审计师就财务报表审计而须承担的责任」部分。根据该等准则，我独立于法律援助服务局，并已按该等准则履行其他道德责任。我相信，我所获得的审计凭证是充足和适当地为我的审计意见提供基础。

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 45 to 65, which comprise the balance sheet as at 31 March 2021, 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 2021, 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 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.

法律援助服务局就财务报表而须承担的责任

法律援助服务局须负责按照香港会计师公会颁布的《香港财务报告准则》及《法律援助服务局条例》拟备真实而中肯的财务报表，及落实其认为必要的内部控制，使财务报表不存有因欺诈或错误而导致的重大错误陈述。

在拟备财务报表时，法律援助服务局须负责评估其持续经营的能力，以及在适用情况下披露与持续经营有关的事项，并以持续经营作为会计基础。

审计师就财务报表审计而须承担的责任

我的目标是就整体财务报表是否不存有任何因欺诈或错误而导致的重大错误陈述取得合理保证，并发出包括我意见的审计师报告。合理保证是高水平的保证，但不能确保按审计署审计准则进行的审计定能发现所存有的任何重大错误陈述。错误陈述可以由欺诈或错误引起，如果合理预期它们个别或汇总起来可能影响财务报表使用者所作出的经济决定，则会被视作重大错误陈述。

在根据审计署审计准则进行审计的过程中，我会运用专业判断并秉持专业怀疑态度。我亦会：

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.

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:

- 识别和评估因欺诈或错误而导致财务报表存有重大错误陈述的风险；设计及执行审计程序以应对这些风险；以及取得充足和适当的审计凭证，作为我意见的基础。由于欺诈可能涉及串谋、伪造、蓄意遗漏、虚假陈述，或凌驾内部控制的情况，因此未能发现因欺诈而导致重大错误陈述的风险，较未能发现因错误而导致者为高；
- 了解与审计相关的内部控制，以设计适当的审计程序。然而，此举并非旨在对法律援助服务局内部控制的有效性发表意见；
- 评价法律援助服务局所采用的会计政策是否恰当，以及其作出的会计估计和相关资料披露是否合理；
- 判定法律援助服务局以持续经营作为会计基础的做法是否恰当，并根据所得的审计凭证，判定是否存在与事件或情况有关，而且可能对法律援助服务局持续经营的能力构成重大疑虑的重大不确定性。如果我认为存在重大不确定性，则有必要在审计师报告中请使用者留意财务报表中的相关资料披露。假若所披露的相关资料不足，我便须发出非无保留意见的审计师报告。我的结论是基于截至审计师报告日止所取得的审计凭证。然而，未来事件或情况可能导致法律援助服务局不能继续持续经营；及
- 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

- 评价财务报表的整体列报方式、结构和内容，包括披露资料，以及财务报表是否中肯反映交易和事项。

- 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.

审计署署长
首席审计师
蔡秀玫代行



S. M. CHOI
Principal Auditor
for Director of Audit

2021年8月26日

26 August 2021

审计署
香港湾仔告士打道7号
入境事务大楼26楼

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

资产负债表

BALANCE SHEET

于 2021 年 3 月 31 日

AS AT 31 MARCH 2021


		附注 Note	2021 港币 HK\$	2020 港币 HK\$
非流动资产	NON-CURRENT ASSETS			
使用权资产	Right-of-use assets	3	4,083,729	5,717,221
物业、厂房及设备	Property, plant and equipment	4	15,248	35,334
			4,098,977	5,752,555
流动资产	CURRENT ASSETS			
现金及等同现金项目	Cash and cash equivalents	5	1,361,562	1,310,476
应收利息	Interest receivable		11	9
按金	Deposits		2,250	2,250
			1,363,823	1,312,735
流动负债	CURRENT LIABILITIES			
租赁负债	Lease liabilities	6	(1,623,413)	(1,636,781)
职员酬金调整拨备	Provision for adjustment to staff salaries		-	(11,414)
约满酬金拨备	Provision for gratuities		(22,180)	(22,021)
未放取假期拨备	Provision for untaken leave		(15,059)	(15,481)
			(1,660,652)	(1,685,697)
净流动负债	NET CURRENT LIABILITIES		(296,829)	(372,962)
非流动负债	NON-CURRENT LIABILITIES			
租赁负债	Lease liabilities	6	(2,523,923)	(4,085,098)
净资产	NET ASSETS		1,278,225	1,294,495
上列项目代表：	Representing:			
政府基金	GOVERNMENT FUNDS			
经常性补助基金	Recurrent subvention fund	7	1,278,225	1,294,495

随附附注1至13为本财务报表的一部分。

The accompanying notes 1 to 13 form part of these financial statements.

此等财务报表已于2021年8月26日经法律援助服务局核实及批准发行。

Approved and authorised for issue by the Legal Aid Services Council on 26 August 2021.


(梁永祥教授) (Prof. William Leung)
主席 Chairman

收支报表

INCOME AND EXPENDITURE ACCOUNT

截至 2021 年 3 月 31 日止年度 FOR THE YEAR ENDED 31 MARCH 2021

		附注 Note	2021 港币 HK\$	2020 港币 HK\$
收入	INCOME			
政府补助	Government subventions	8	6,977,000	7,192,000
利息收入	Interest income		49	739
			6,977,049	7,192,739
支出	EXPENDITURE			
职员薪金	Staff emoluments	9	(4,556,565)	(4,676,180)
折旧费用	Depreciation charge			
- 使用权资产	- Right-of-use assets	3	(1,633,492)	(1,633,491)
- 物业、厂房及设备	- Property, plant and equipment	4	(20,086)	(21,241)
管理费	Management fees		(223,625)	(223,625)
租赁负债利息支出	Interest expense on lease liabilities	6	(73,287)	(97,775)
其他开支	Other expenses	10	(270,569)	(266,019)
			(6,777,624)	(6,918,331)
本年度盈餘	SURPLUS FOR THE YEAR		199,425	274,408
其他全面收入	Other comprehensive income		-	-
本年度全面收益总额	TOTAL COMPREHENSIVE INCOME FOR THE YEAR		199,425	274,408

随附附注1至13为本财务报表的一部分。

The accompanying notes 1 to 13 form part of these financial statements.

权益变动表

STATEMENT OF CHANGES IN EQUITY

截至 2021 年 3 月 31 日止年度 FOR THE YEAR ENDED 31 MARCH 2021

		港币 HK\$
经常性补助基金	RECURRENT SUBVENTION FUND	
于 2019 年 4 月 1 日结余	Balance as at 1 April 2019	1,020,087
年度全面收益总额	Total comprehensive income for the year	274,408
于 2020 年 3 月 31 日结余	Balance as at 31 March 2020	1,294,495
退回政府款项	Refunded to Government	(215,695)
年度全面收益总额	Total comprehensive income for the year	199,425
于 2021 年 3 月 31 日结余	Balance as at 31 March 2021	1,278,225

随附附注1至13为本财务报表的一部分。

The accompanying notes 1 to 13 form part of these financial statements.

现金流量表

STATEMENT OF CASH FLOWS

截至 2021 年 3 月 31 日止年度 FOR THE YEAR ENDED 31 MARCH 2021

	附注 Note	2021 港币 HK\$	2020 港币 HK\$
经营活动的现金流量	Cash flows from operating activities		
年度盈馀	Surplus for the year	199,425	274,408
物业、厂房及设备折旧	Depreciation on property, plant and equipment	20,086	21,241
使用权资产折旧	Depreciation on right-of-use assets	1,633,492	1,633,491
利息收入	Interest income	(49)	(739)
租赁负债利息支出	Interest expense on lease liabilities	73,287	97,775
职员酬金调整拨备 (减少) / 增加	(Decrease) / Increase in provision for adjustment to staff salaries	(11,414)	11,414
约满酬金拨备增加	Increase in provision for gratuities	159	976
未放取假期拨备 (减少) / 增加	(Decrease) / Increase in provision for untaken leave	(422)	3,080
经营活动所得的现金净额	Net cash generated from operating activities	1,914,564	2,041,646
投资活动的现金流量	Cash flows from investing activities		
已收利息	Interest received	47	957
投资活动所得的现金净额	Net cash generated from investing activities	47	957
融资活动的现金流量	Cash flows from financing activities		
退回政府款项	Amount refunded to Government	(215,695)	-
租赁付款	Lease payments	(1,647,830)	(1,726,608)
融资活动所用的现金净额	Net cash used in financing activities	(1,863,525)	(1,726,608)
现金及等同现金项目增加净额	Net increase in cash and cash equivalents	51,086	315,995
年初的现金及等同现金项目	Cash and cash equivalents at beginning of year	1,310,476	994,481
年末的现金及等同现金项目	Cash and cash equivalents at end of year	5 1,361,562	1,310,476

随附附注1至13为本财务报表的一部分。

The accompanying notes 1 to 13 form part of these financial statements.

财务报表附注

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）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号中粮大厦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《法律援助服务局条例》与香港会计师公会颁布之《香港财务报告准则》（此乃综合词彙，包括香港会计师公会颁布的所有适用的个别香港财务报告准则、香港会计准则和诠释）编制。本局采纳的重要会计政策概要如下。

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 the Legal Aid Services Council Ordinance and all applicable Hong Kong Financial Reporting Standards (HKFRSs), which is a collective term that includes all applicable individual HKFRSs, Hong Kong Accounting Standards and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (HKICPA). A summary of the significant accounting policies adopted by the Council is set out below.

2.2 财务报表的编制基准

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判断、估计及假设。而有关判断、估计及假设会影响会计政策的采纳及资产、负债、收入及支出的呈报总额。此等估计及相关的假设是根据以往经验及其他在有关情况下认为合适的因素而制定。在欠缺其他现成数据的情况下，则采用此等估计及假设作为判断有关资产及负债的帐面值的基础，估计结果与实际价值或有不同。

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

除管理层就采纳香港财务报告准则第16号租赁于附注2.6披露所作出的判断外，本局在实施会计政策时并不涉及任何关键的会计判断，在报告日亦无对未来作出任何主要的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需大幅修订。

2.2 Basis of preparation of the financial statements

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.

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.

Apart from judgements made by management in the application of HKFRS 16 Leases as disclosed in note 2.6, there are no other 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 reporting 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 新订与修订香港财务报告准则的影响

香港会计师公会颁布了若干新订或经修订的香港财务报告准则，于本会计期首次生效。适用于本财务报表呈报年度的会计政策，并未因这些发展而有任何改变。

本局并未提早采纳本会计期间尚未生效的任何修订、新准则和诠释。本局正在评估这些修订、新准则和诠释在最初采纳期间的的影响。到目前为止，结论是采纳该等修订、新准则及诠释不太可能对本局的营运结果和财务状况产生重大影响。

2.4 金融资产及金融负债

(i) 初始确认与计量

本局在成为金融工具的合约条款其中一方当日确认有关金融资产及金融负债。它们初始时按公允价值再加上或减去因收购该等金融资产或发行该等金融负债而直接引致的交易成本列帐。

(ii) 分类及其后计量

按摊销成本值计量的金融资产

这类资产包括现金及等同现金项目、应收利息和按金。它们旨在收取合约现金流量，即只包括所支付的本金及利息。它们其后使用实际利率法按摊销成本值计量。这些金融资产的亏损准备是根据附注 2.4(iv) 所述的预期信贷亏损模型计量。

2.3 Impact of new and revised HKFRSs

The HKICPA has issued certain new or revised HKFRSs which are first effective for the current accounting period. There have been no changes to the accounting policies applied in these financial statements for the years presented as a result of these developments.

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 results of operations and financial position.

2.4 Financial assets and financial liabilities

(i) Initial recognition and measurement

Financial assets and financial liabilities are recognised on the date the Council becomes a party to the contractual provisions of the financial instrument. They are initially stated at fair value plus or minus transaction costs that are directly attributable to the acquisition of financial assets or issue of financial liabilities.

(ii) Classification and subsequent measurement

Financial assets measured at amortised cost

These comprise cash and cash equivalents, interest receivable and deposits. They are held for the collection of contractual cash flows which represent solely payments of principal and interest. They are subsequently measured at amortised cost using the effective interest method. The measurement of loss allowances for these financial assets is based on the expected credit loss model as described in note 2.4(iv).

实际利率法是计算金融资产或金融负债的摊销成本值，以及摊分及确认有关期间的利息收入或支出的方法。实际利率是指可将该金融资产或金融负债在预期有效期内的预计未来现金收支，折现成该金融资产的帐面总值或该金融负债的摊销成本值所适用的贴现率。本局于计算实际利率时，会考虑该金融工具的所有合约条款以估计现金流量，但不会计及预期信贷亏损。有关计算包括与实际利率相关的所有收取自或支付予合约各方的费用、交易成本及所有其他溢价或折让。

按摊销成本值计量的金融负债

这包括租赁负债，它们其后采用实际利率法按摊销成本值计量。

(iii) 注销确认

当从金融资产收取现金流量的合约权利届满时，或该金融资产连同拥有权的绝大部分风险及回报已转让时，该金融资产会被注销确认。

当合约指明的债务被解除、取消或到期时，该金融负债会被注销确认。

The effective interest method is a method of calculating the amortised cost of a financial asset or a financial liability and of allocating and recognising the interest income or interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts or payments through the expected life of the financial asset or financial liability to the gross carrying amount of the financial asset or to the amortised cost of the financial liability. When calculating the effective interest rate, the Council estimates cash flows by considering all contractual terms of the financial instrument but does not consider the expected credit losses. The calculation includes all fees received or paid between parties to the contract that are an integral part of the effective interest rate, transaction costs and all other premiums or discounts.

Financial liabilities measured at amortised cost

These comprise lease liabilities. They are subsequently measured at amortised cost using the effective interest method.

(iii) Derecognition

A financial asset is derecognised when the contractual rights to receive the cash flows from the financial asset expire, or where the financial asset together with substantially all the risks and rewards of ownership have been transferred.

A financial liability is derecognised when the obligation specified in the contract is discharged, is cancelled or expires.

(iv) 金融资产减值

对于现金及等同现金项目、应收利息和按金，本局以预期信贷亏损计量须予确认的亏损准备。

预期信贷亏损是以经概率加权估计的信贷亏损。这些亏损为按合约应付予本局的合约现金流量与本局预期会收到的现金流量两者间的差额，并按实际利率折现。有关亏损以下列其中一个基础计量：

- 12个月预期信贷亏损（自初始确认以来，金融工具的信贷风险无大幅增加）：这是预期在报告日后12个月内可能发生的违约事件引致的亏损；或
- 期限内预期信贷亏损（自初始确认以来，金融工具的信贷风险大幅增加）：这是预期在金融工具的有效期内所有可能出现的违约事件引致的亏损。

(iv) Impairment of financial assets

For cash and cash equivalents, interest receivable and deposits, the Council measures the expected credit losses to determine the loss allowance required to be recognised.

Expected credit losses are a probability-weighted estimate of credit losses. They are based on the difference between the contractual cash flows due in accordance with the contract and the cash flows that the Council expects to receive, discounted at the effective interest rate. They are measured on either of the following bases:

- 12-month expected credit losses (for financial instruments for which there has not been a significant increase in credit risk since initial recognition): these are losses that are expected to result from possible default events within the 12 months after the reporting date; or
- lifetime expected credit losses (for financial instruments for which there has been a significant increase in credit risk since initial recognition): these are losses that are expected to result from all possible default events over the expected life of the financial instrument.

在评估金融工具的信贷风险自初始确认以来有否大幅增加，本局会比较金融工具在报告日和在初始确认日评估的违约风险。在评估风险时，如 (i) 借贷款人无力对本局履行全部还款责任；或 (ii) 金融资产已逾期 90 日，本局会视为出现违约事件。本局会考虑合理及有凭证的数量及质量资料，包括过往经验及无须以过度成本或人力取得的具前瞻性资料。

在上一个报告期被确认为期限内预期信贷亏损的金融资产，若其信贷质素改善，并扭转先前作出信贷风险大幅增加的评估，则亏损准备由期限内预期信贷亏损回复至 12 个月预期信贷亏损。

如没有合理期望可收回合约现金流量，金融资产会被撤销。

2.5 收入的确认

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报表内确认为收入。

与收入有关的政府补助会在相关支出产生时，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。

In assessing whether the credit risk of a financial instrument has increased significantly since initial recognition, the Council compares the risk of default occurring on the financial instrument assessed at the reporting date with that assessed at the date of initial recognition. In making this assessment, the Council considers that a default event occurs when (i) the borrower is unlikely to pay its credit obligations to the Council in full; or (ii) the financial asset is 90 days past due. The Council considers both quantitative and qualitative information that is reasonable and supportable, including historical experience and forward-looking information that is available without undue cost or effort.

For a financial asset with lifetime expected credit losses recognised in the previous reporting period, if its credit quality improves and reverses the previously assessed significant increase in credit risk, then the loss allowance reverts from lifetime expected credit losses to 12-month expected credit losses.

A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

2.5 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.

2.6 租赁

租赁会于其生效日在资产负债表中确认为使用权资产，及相应的租赁负债，但可变租赁款项、租赁期为12个月或以下的短期租赁及低价值资产的租赁相关款项会在租赁期内按直线法计入收入和支出账目。

本局就办公室物业订立两份租赁协议，租赁期由2020年10月15日至2023年9月30日（附有3年租期的续租权），所有租赁付款均为固定。

(i) 使用权资产

使用权资产初始按成本计量，当中包括租赁负债的初始金额，并就于开始日或之前作出的任何租赁付款作出调整，以及加上任何直接产生的初始成本。使用权资产其后按成本减累计折旧及任何减值亏损列账（附注2.10）。使用权资产按资产的估计可使用年期及租赁期两者中的较短者以直线法计算折旧。

Interest income is recognised as it accrues using the effective interest method.

2.6 Lease

A lease is recognised in the balance sheet as a right-of-use asset with a corresponding liability recognised at the lease commencement date, except that variable lease payments and payments associated with short-term leases having a lease term of 12 months or less and leases of low-value assets are charged to the income and expenditure account on a straight-line basis over the lease term.

The Council entered into two lease agreements for its office premises of which the lease term is from 15 October 2020 to 30 September 2023 (with an option to renew for a further term of three years). All the lease payments are fixed.

(i) Right-of-use asset

A right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred. The right-of-use asset is subsequently stated at cost less accumulated depreciation and any impairment losses (note 2.10). The right-of-use asset is depreciated over the shorter of the estimated useful life of the asset and the lease term on a straight-line basis.

(ii) 租赁负债

租赁负债初始按剩餘租赁付款的现值计量，以本局的增量借贷利率折现。增量借贷利率是指本局为在类似经济环境下获得与使用权资产类似价值的资产，以类似条款和抵押条件借入资金而必须支付的利率。租赁负债其后按租赁负债利息成本而增加并因租赁付款而减少。

租赁付款分配至有关负债与财务成本。财务成本于租赁期内自收支报表中扣除，以就每个期间的负债餘额计算固定周期利率。

厘定附带续租选择权的合约租赁期

本局在厘定包括续租选择权的办公室物业租赁合约的租赁期时，作出了判断。有关本局是否合理确定将行使续租选择权的评估会影响租赁期，继而对所确认的租赁负债及使用权资产金额造成重大影响。

使用权资产在租赁期内（预计3年）按直线法计折旧。续租选择权（为期3年）不包括在租赁负债的租期中，因为本局认为不能合理确定租约会续签。

(ii) Lease liability

The lease liability is initially measured at the present value of the remaining lease payments, discounted using the Council's incremental borrowing rate. The incremental borrowing rate is the rate of interest that the Council would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. The lease liability is subsequently increased by the interest cost on the lease liability and decreased by lease payment made.

The lease payment is allocated between the liability and finance cost. The finance cost is charged to the income and expenditure account over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

Determination on lease term of contract with renewal option

The Council has applied judgement to determine the lease term of the office premises lease contract which includes a renewal option. The assessment of whether the Council is reasonably certain to exercise such option impacts the lease term, which significantly affects the amount of lease liabilities and right-of-use assets recognised.

The right-of-use assets are depreciated over the lease term (estimated at 3 years) on a straight-line basis. The renewal option (3 years extension) is not included in the lease term of the lease liabilities as the Council considers it not reasonably certain that the lease will be renewed.

2.7 物业、厂房及设备

物业、厂房及设备包括价值 5,000 港元或以上的家具及装置、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（附注 2.10）。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：

家具及装置	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额与资产的帐面值的差额决定，并于出售当日于收支报表确认入帐。

2.8 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 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 (note 2.10). 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.

2.8 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.

2.9 现金及等同现金项目

现金及等同现金项目包括银行现金和银行结余，以及其他短期高流动性投资并可随时转换为已知金额的现金，其价值变动风险不大，且在存入或购入时起计三个月内到期。

2.10 非金融资产的减值

每个报告期期末审查内部及外部资讯，以厘定是否出现资产减值的迹象，或以往确认的减值款额是否不再存在或有所减少。如有任何此等迹象，则评估有关资产的可收回金额。资产的可收回金额指其公平值减处置成本与使用价值两者之较高者。倘资产的帐面值超逾其可收回金额，则减值款额计入盈馀或亏绌。

倘厘定可收回金额的估计出现转变而导致可收回金额上升，则拨回减值款额，惟拨回减值款额，不得超过假设过往年度并无确认减值款额的情况下资产的帐面值。拨回减值款额在确认拨回期间计入盈馀或亏绌。

2.9 Cash and cash equivalents

Cash and cash equivalents include cash and bank balances, and other short-term highly liquid investments that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value, having been within three months of maturity when placed or acquired.

2.10 Impairment of non-financial assets

Internal and external sources of information are reviewed at the end of each reporting period to identify indications that assets may be impaired or an impairment charge previously recognised no longer exists or may have decreased. If any such indication exists, the asset's recoverable amount is estimated. The recoverable amount of an asset is the higher of its fair value less costs of disposal and value in use. An impairment charge is recognised in surplus or deficit whenever the carrying amount of an asset exceeds its recoverable amount.

An impairment charge is reversed if there has been a change in the estimates used to determine the recoverable amount and which results in an increase in the recoverable amount. A reversal of impairment charges is limited to the asset's carrying amount that would have been determined had no impairment charge been recognised in prior periods. Reversals of impairment charges are credited to surplus or deficit in the period in which the reversals are recognised.

3. 使用权资产

使用权资产的帐面值及年内变动如下：

办公室租赁

3. RIGHT-OF-USE ASSETS

The carrying amount of right-of-use assets and the movements during the year are as follows:

Office lease

		港币 HK\$
成本	Cost	
于 2019 年 4 月 1 日	At 1 April 2019	7,350,712
年内购入 / 处置	Addition/Disposal during the year	-
于 2020 年 3 月 31 日	At 31 March 2020	7,350,712
年内购入 / 处置	Addition/Disposal during the year	-
于 2021 年 3 月 31 日	At 31 March 2021	7,350,712
累计折旧	Accumulated depreciation	
于 2019 年 4 月 1 日	At 1 April 2019	-
年内撇除	Charge for the year	1,633,491
于 2020 年 3 月 31 日	At 31 March 2020	1,633,491
年内撇除	Charge for the year	1,633,492
于 2021 年 3 月 31 日	At 31 March 2021	3,266,983
帐面净值	Net book value	
于 2021 年 3 月 31 日	At 31 March 2021	4,083,729
于 2020 年 3 月 31 日	At 31 March 2020	5,717,221

4. 物业、厂房及设备

4. PROPERTY, PLANT AND EQUIPMENT

		电脑设备 Computer equipment	办公室设备 Office equipment	家具及装置 Furniture and fixtures	总数 Total
		港币 HK\$	港币 HK\$	港币 HK\$	港币 HK\$
成本	Cost				
于2019年4月1日	At 1 April 2019	99,746	67,104	24,750	191,600
年内处置	Disposal during the year	(18,150)	-	-	(18,150)
于2020年3月31日	At 31 March 2020	81,596	67,104	24,750	173,450
年内处置	Disposal during the year	(4,580)	-	-	(4,580)
于2021年3月31日	At 31 March 2021	77,016	67,104	24,750	168,870
累计折旧	Accumulated depreciation				
于2019年4月1日	At 1 April 2019	83,071	45,767	6,187	135,025
年内撇除	Charge for the year	8,700	10,066	2,475	21,241
处置时拨回	Written back on disposal	(18,150)	-	-	(18,150)
于2020年3月31日	At 31 March 2020	73,621	55,833	8,662	138,116
年内撇除	Charge for the year	7,975	9,636	2,475	20,086
处置时拨回	Written back on disposal	(4,580)	-	-	(4,580)
于2021年3月31日	At 31 March 2021	77,016	65,469	11,137	153,622
帐面净值	Net book value				
于2021年3月31日	At 31 March 2021	-	1,635	13,613	15,248
于2020年3月31日	At 31 March 2020	7,975	11,271	16,088	35,334

5. 现金及等同现金项目

5. CASH AND CASH EQUIVALENTS

		2021 港币 HK\$	2020 港币 HK\$
银行现金	Cash at bank	1,361,016	1,308,300
库存现金	Cash in hand	546	2,176
		1,361,562	1,310,476

6. 租赁负债

6. LEASE LIABILITIES

租赁负债的帐面值及年内变动如下：

The carrying amount of lease liabilities and the movements during the year are as follows:

		2021 港币 HK\$	2020 港币 HK\$
在年初	At beginning of year	5,721,879	7,350,712
融资现金流的变动	Changes from financing cash flows		
租赁支付款项	Lease payments	(1,647,830)	(1,726,608)
非现金的变动	Non-cash changes		
租赁负债的利息费用	Interest expense on lease liabilities	73,287	97,775
在年终	At end of year	4,147,336	5,721,879
归类为：	Classified as:		
流动负债	Current liabilities	1,623,413	1,636,781
非流动负债	Non-current liabilities	2,523,923	4,085,098
		4,147,336	5,721,879
租赁负债的到期状况 (未折现的合约现金流量)：	Maturity profile of lease liabilities (contractual undiscounted cash flows):		
- 12 个月内	- within 12 months	1,635,005	1,647,830
- 12 个月后但不超过 24 个月	- after 12 months but within 24 months	1,726,608	1,635,005
- 24 个月后但不超过 60 个月	- after 24 months but within 60 months	863,304	2,589,912
		4,224,917	5,872,747

7. 经常性补助基金

储备上限是年度核准的经常性补助的15%（即上年度经审计财务报表所列的补助金额）。如储备水平超越了上限，本局须于经审计财务报表发布后的下个财政年度，将超出的款额归还政府。

8. 政府补助

从香港特别行政区政府收取的补助为6,977,000港元（2020年：7,192,000港元）。

9. 职员薪金

7. RECURRENT SUBVENTION FUND

The reserve ceiling is 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.

8. GOVERNMENT SUBVENTIONS

Subventions received from the Government of the Hong Kong Special Administrative Region amounted to HK\$6,977,000 (2020: HK\$7,192,000).

9. STAFF EMOLUMENTS

		2021 港币 HK\$	2020 港币 HK\$
公务员员工：	Civil service staff:		
薪金	Staff cost	4,130,721	4,255,862
非公务员合约员工：	Non-civil-service contract staff:		
薪金	Staff salaries	370,920	363,191
约满酬金	Gratuities	35,345	34,374
强积金	Provident fund	20,001	19,674
未放取假期拨备	Provision for untaken leave	(422)	3,079
		425,844	420,318
		4,556,565	4,676,180

10. 其他支出

10. OTHER EXPENSES

		2021 港币 HK\$	2020 港币 HK\$
编制年报 / 通讯	Production of annual report/newsletter	63,060	67,601
常规出版物、期刊及杂志	General publications, periodicals and journals	59,001	63,098
公用设施及行政支出	Utility and administration expenses	94,447	81,743
会计费用	Accountancy fee	40,500	40,500
其他支出	Other expenses	13,561	13,077
		270,569	266,019

11. 金融风险管理

11. FINANCIAL RISK MANAGEMENT

本局的主要金融工具为银行现金及租赁负债，而由该等金融工具引起的风险主要是信贷风险和流动资金风险。

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

信贷风险

Credit risk

信贷风险指金融工具的一方持有者会因未能履行责任而引致另一方蒙受财务损失的风险。本局的金融资产最高信贷风险是于资产负债表上每一类资产在报告日的帐面值。

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. The Council's maximum exposure to credit risk at the reporting date in relation to each class of financial assets is the carrying amount of those assets as stated in the balance sheet.

为减低信贷风险，本局的银行现金存放于香港一间有信誉的持牌银行。因此，涉及银行现金的信贷风险不大。

按穆迪评级分析，银行现金在报告日的信贷质素呈列如下：

In order to minimise the credit risk, the Council's cash at bank is placed with a reputable licensed bank in Hong Kong. Hence, the credit risk associated with cash at bank is considered to be low.

The credit quality of cash at bank, analysed by the ratings designated by Moody's, at the reporting date is shown below:

		2021 港币 HK\$	2020 港币 HK\$
按信贷评级列示的银行现金	Cash at bank, by credit rating		
Aa1 至 Aa3	Aa1 to Aa3	1,361,016	1,308,300

虽然按摊销成本值计量的金融资产须符合减值规定，但本局估计它们的预期信贷亏损并不重大，因此认为无需作亏损准备。

流动资金风险

流动资金风险是指机构在履行与金融负债相关的责任时遇到困难的风险。

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履行所有责任。因此，本局不会面临重大的流动资金风险。

租赁负债的到期状况在附注 6 披露。

While the financial assets measured at amortised cost are subject to the impairment requirements, the Council has estimated that their expected credit losses on these financial assets are immaterial and considers that no loss allowance is required.

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. Hence, the Council does not have significant exposure to liquidity risk.

The maturity profile of the lease liabilities is disclosed in note 6.

12. 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
- 维持资本水平以资助本局的营运以达到附注 1 所述的目标。

本局对资本的管理，是要确保本局有足够的资本水平去应付未来支出，包括现金流量的预计需要及未来财务责任及承担。

13. 金融资产和金融负债的公平值

所有金融资产和金融负债均以公平值或与其相差不大的金额列于资产负债表上。

12. 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.

13. FAIR VALUES OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES

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