



ANNUAL 年
REPORT 報
2021-2022



法律援助服務局
LEGAL AID SERVICES COUNCIL

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關於法援局 About the LASC

成立

法律援助服務局（「法援局」）根據《法律援助服務局條例》（第489章）於1996年9月1日成立，是一個獨立的法定組織，負責監督由法律援助署（「法援署」）提供的法律援助服務的管理，並就法援政策向行政長官提供意見。

自成立以來，法援局對香港的法援服務作出多方面的建議，向政府就法援資格準則及服務範圍的政策事宜提供意見，並提出措施加強法援制度的獨立性，同時建議改善法援服務的管理，包括法援申請和審批的程序、委派私人執業律師處理法援個案的制度、外委個案的監察機制、被拒法援申請的上訴程序等，法援局亦就加強法援署運作透明度提出意見。

抱負

法援局竭力確保在法律面前人人平等，即使經濟能力有限的人，也能尋求正義伸張，藉以維護和鞏固香港社會的法治精神。

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

法援局的使命是確保提供優質、快捷及妥當的法援服務，並為此爭取足夠的經費；爭取持續改善與法援服務相關的法律和行政制度；協助加強公眾對法援的認識；以及按時檢討成立一個獨立的法援機構的可行性及可取性。

信念

全力以赴

法援局忠於職責，恪守抱負、使命及信念宣言的宗旨，因為本局相信法援對於維護法治方面極具價值。本局亦積極推展法援服務。在遵守《法律援助服務局條例》的同時，法援局致力完善條例規定，發揚抱負、使命及信念宣言的精神。

公正獨立

提高法援管理的獨立性是1996年成立法援局的原因之一，因此，獨立性亦成為本局其中一項核心價值。在確認不同持分者的權益或觀點的同時，法援局會採取大公無私的立場處理事務，為建立法治社會及確保在法律面前人人平等而努力。本局不會忽視任何向局方提出的事實或觀點。

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.

通眾近民

法援局致力建立與公眾、持分者及本地或海外對法援感興趣人士的溝通渠道。本局會作出適當安排，方便公眾獲取關於本局和本局工作的公開資料，或就特定事宜與本局溝通，或在不影響局方履行職責的前提下，參與本局的工作。

開誠佈公

加深公眾對法援局的瞭解可加強公眾對本局及法援服務的信任，亦是讓公眾能積極參與本局工作的先決條件。因此，在不違反對特定事宜或在特定場合須保密的情況下，本局會向公眾公開本局的工作。

敏於眾望

法援服務與整個社會的各個範疇息息相關。為了對法援政策提供完善的意見，及有效監督由法援署提供的法援服務，法援局會緊貼社會、經濟及政治狀況的變化、法律慣例及創新科技，並積極應對。此外，對公眾投訴或諮詢作出適時全面的回應，將能建立更有效與市民溝通的渠道，及有助公眾透過本局積極參與法援服務的管理。因此，本局隨時準備聆聽公眾意見，跟進討論研究，並及時採取行動。

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.

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.

職能

法援局負責監督由法援署提供的法援服務的管理。法援署就該等服務的提供向法援局負責。

本局為履行職責，可：

- (a) 制定政策以管限由法援署提供的服務，並就法援署的政策方向提供意見；
- (b) 不時檢討法援署的工作，並作出妥善和適當的安排，以確保法援署能有效率地並符合經濟原則地履行其職能和提供法援服務；
- (c) 檢討由法援署提供的服務及該署的發展計劃；及
- (d) 就法援署的開支預算作出考慮及提供意見。

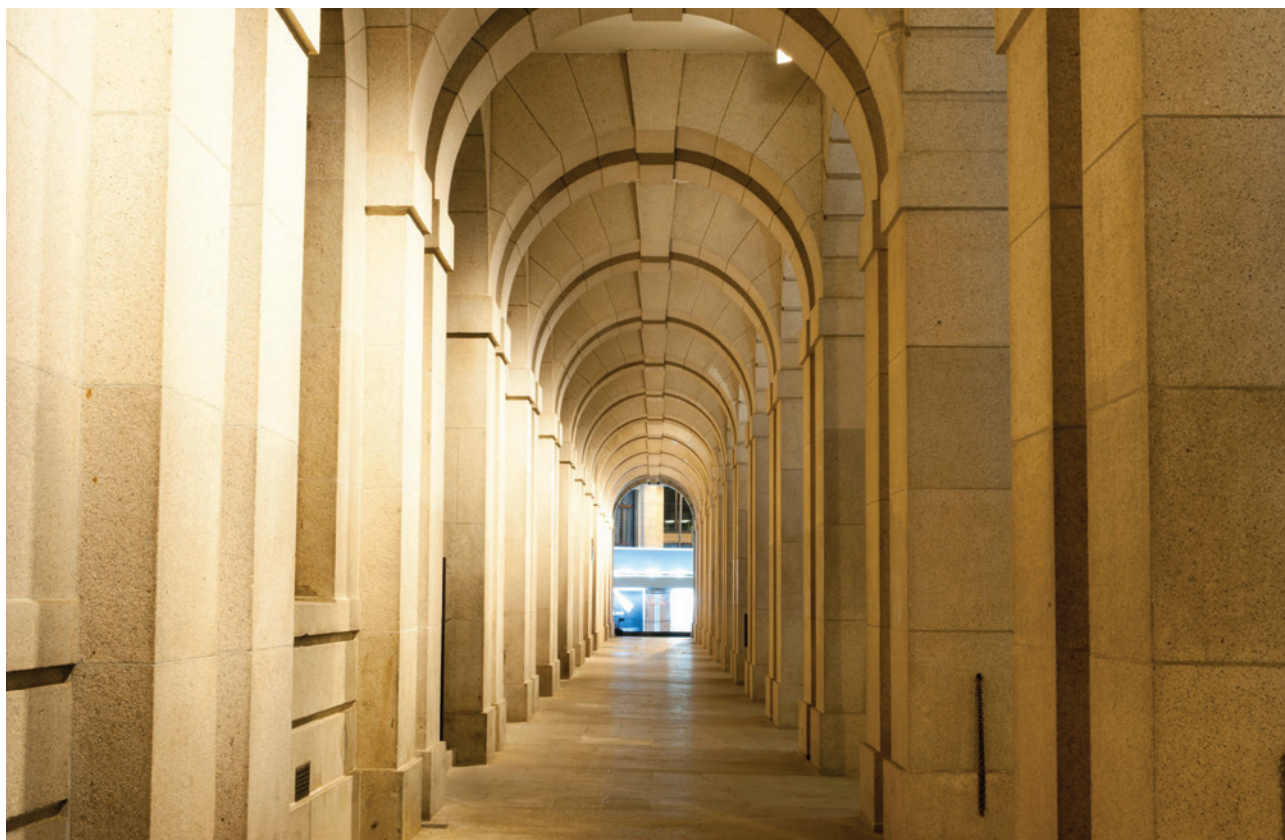
Functions

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.





本局無權就法援署的職員事宜及其對個別案件的處理向法援署作出指示。

本局亦是行政長官在關於獲公帑資助並由法援署提供的法援服務的政府政策上的諮詢組織，並須就下列事宜作出建議：

- (a) 資格準則、服務範圍、提供服務的方式、未來的改善計劃、以及法援政策的未來發展和資金需要；
- (b) 設立一個獨立的法援管理局的可行性及可取性；及
- (c) 由行政長官不時轉交法援局的任何其他法援事項。

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.

成員

法援局的組成包括主席一名，他須不屬公職人員、大律師或律師，而行政長官認為他並非與大律師行業或律師行業有其他直接關係；持有根據《法律執業者條例》（第159章）發出的執業證書的大律師及律師各兩名；以及四名行政長官認為與大律師行業或律師行業無任何關係的人士。所有成員均由行政長官委任。法援署署長是本局的當然成員。

於2022年3月31日，法援局成員包括：

梁永祥教授 GBS, JP（主席）

陳曉峰律師 MH, JP

藍嘉妍律師

劉麥嘉軒女士 BBS, JP

劉詩韻女士 JP

李佩珊女士

白天賜大律師

石書銘大律師

溫麗司女士

法律援助署署長莊因東先生 JP
（當然成員）

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 2022 are listed below –

Prof. LEUNG Wing-cheung, William GBS, 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 CHONG Yan Tung, Chris JP, Director of Legal Aid
(ex-officio)

成員簡歷 About the Members

梁永祥教授 GBS, JP (主席)

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



- 資深銀行家，曾在傳統銀行、證券公司及虛擬銀行擔任高職
- 曾任「劏房」租務管制研究工作小組主席、地產代理監管局主席、僱員再培訓局及香港舞蹈團主席、香港演藝學院校董會主席及香港浸會大學校董會及諮議會司庫
- 獲頒香港演藝學院榮譽博士、香港浸會大學榮譽大學院士、香港大學專業進修學院榮譽院士及職業訓練局榮譽院士
- 獲委任為香港浸會大學商學院榮譽教授及香港恒生大學客席教授
- A senior banker who has held top positions in traditional bank, securities company, and virtual bank
- Served as Chairman of the Task Force for the Study on Tenancy Control of Sub-Divided Units, 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



陳曉峰律師 MH,JP
Mr Nicholas CHAN Hiu-fung MH, JP

- 一邦國際網上仲調中心副主席
- 香港律師會創新科技委員會副主席
- 香港科技大學校董會成員及其轄下知識轉移委員會主席
- 扶康會董事局成員
- 創科創投基金諮詢委員會委員
- 香港理工大學技術轉移管理委員會委員
- 香港大學法律專業證書教務委員會成員
- 香港城市大學法律專業證書教務委員會成員
- 青山醫院及小欖醫院醫院管治委員會成員
- 香港奧林匹克委員會香港運動員就業及教育計劃委員會成員
- 翰宇國際律師事務所合夥人
- 人體器官移植委員會實任成員
- 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

藍嘉妍律師
Ms Karen LAM



- 香港律師會會員服務常務委員會委員
- 香港律師會執業者事務常務委員會委員
- 稅務上訴委員會委員
- 事務費委員會委員（由香港法例第159章《法律執業者條例》第74條下而設立）
- 榮華慈善基金諮詢委員會委員
- 中華全國青年聯合會委員（港區代表）
- 上訴委員會（房屋）成員
- 香港特別行政區執業律師
- 香港調解資歷評審協會認可綜合調解員
- 廣東法院粵港澳大灣區跨境商事糾紛特邀調解員
- 賽法思律師事務所高級律師
- 香港律師會理事會前理事
- Member, 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)
- Member, Appeal Panel (Housing)
- 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
- Former Council Member, The Law Society of Hong Kong

劉麥嘉軒女士 BBS, JP
Mrs Ayesha Macpherson LAU BBS, JP



- 執業會計師
- 英格蘭及威爾斯特許會計師公會會員
- 香港會計師公會會員
- 中華人民共和國財政部會計諮詢專家
- 中華人民共和國江蘇省政協委員會委員
- 強制性公積金計劃管理局主席及非執行董事
- 強制性公積金計劃管理局之全資附屬公司積金易平台有限公司主席及非執行董事
- 金融領導委員會委員
- 香港金融管理局外匯基金諮詢委員會成員
- 外匯基金諮詢委員會轄下的金融基建及市場發展委員會成員
- 外匯基金諮詢委員會轄下的管治委員會成員
- 金融學院有限公司董事
- BEPS 2.0 諮詢小組委員
- 公務員敘用委員會成員
- 政府助學金聯合委員會主席
- 香港大學校務委員會及校董會成員
- 曾任香港會計師公會稅務委員會主席、副主席和成員；香港會計師公會稅務專項學會執行委員會主席及香港會計師公會社區服務委員會副主席
- 曾任香港政府整筆撥款獨立檢討委員會成員、經濟機遇委員會成員、財務彙報局財務彙報委員團委員、金融發展局市場推廣小組委員、金融發展局政策研究小組委員、香港貿易發展局理事會成員、廉政公署貪污問題諮詢委員會成員、海濱事務委員會成員、航空發展諮詢委員會成員、司法人員薪俸及服務條件常務委員會成員及婦女事務委員會成員
- 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
- 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
- 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

劉詩韻女士 JP

Ms Serena LAU Sze Wan JP



- 香港測量師學會資深會員
- 香港註冊專業測量師（產業員）
- 香港房屋委員會委員
- 青年發展委員會委員
- 工業貿易署中小企業委員會委員
- 中醫藥發展基金諮詢委員會委員
- 香港房屋協會監事會成員
- 香港測量師學會紀律委員會委員
- 香港醫務委員會業外審裁員
- 澳洲會計師公會紀律委員會委員
- 曾任市區更新基金董事、地產代理監管局成員及香港測量師學會會長
- 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



- 恒生銀行有限公司投資產品及顧問業務主管
- 恒生投資管理有限公司董事兼行政總裁
- 恒生投資服務有限公司董事兼行政總裁
- 恒生前海基金管理有限公司董事
- 財務匯報局非執行董事
- 證券及期貨事務監察委員會產品諮詢委員會成員
- 證券及期貨事務監察委員會槓桿式外匯買賣仲裁委員會主席
- 香港總商會中國委員會成員
- 香港科大分會會員
- 香港金融學院會員
- 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 Product Advisory Committee under Securities and Futures Commission
- Chairman of the Leveraged Foreign Exchange Trading Arbitration Panel under Securities and Futures Commission
- 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

白天賜大律師

Mr Timothy E.D. PARKER



- 執業大律師
 - 香港 (2009), 張健利資深大律師辦事處
 - 英格蘭及威爾斯 (2017), Blackstone Chambers
 - 獲頒香港大律師公會獎學金 (2008)
 - 專業範疇為公法、國際法、競爭及商業法
 - 曾就多個主要案件於香港終審法院、英國樞密院及其他法院代表出庭
- 持有劍橋大學法學碩士、香港大學法學士和法律專業證書及墨爾本大學文學士 (中國研究)
- 香港大律師公會國際法委員會委員
- 香港大律師公會憲法及人權事務委員會委員
- 香港大律師公會執行委員會委員
- 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

石書銘大律師
Mr Randy SHEK



- 刑事辯護大律師，主要執業範疇為刑事法
- 香港大律師公會執行委員會委員
- 香港大律師公會刑事法律與程序委員會和憲法及人權事務委員會委員
- 2012年和2017年行政長官選舉選舉委員會法律界界別分組成員
- A criminal defence counsel with main areas of practice in criminal 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

溫麗司女士

Miss Iris WAN Lai-sze



- 公共及非牟利機構共創顧問
- 青年參與顧問
- 領袖培訓導師
- 14年內為逾10 000位來自非牟利團體、公營機構和私營企業的年輕領袖和高級管理人員提供領導才能發展和共創培訓
- 曾服務倡導青年充權、教育平等和弱勢家庭福利的非牟利機構
- 博彩及獎券事務委員會委員
- 消費者委員會委員
- 交通諮詢委員會委員
- 華人永遠墳場管理委員會增選委員
- Consultant on cocreation for public and nonprofit sector
- Consultant on youth engagement
- Leadership training instructor
- 14 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 Betting and Lotteries Commission
- Member of the Consumer Council
- Member of the Transport Advisory Committee
- Co-opted Member of The Board of Management of the Chinese Permanent Cemeteries



法律援助署署長莊因東先生 JP（當然成員）
Mr CHONG Yan Tung, Chris JP, Director of Legal Aid (ex-officio)

- 持有香港大學法律學學士學位
- 取得香港特別行政區高等法院的律師資格
- 1992年10月加入法律援助署，擔任法律援助律師
- 2022年3月獲委任為法律援助署署長
- 曾任家事法庭使用者委員會、破產欠薪保障基金委員會、首席法官轄下調解工作小組、律政司司長調解督導委員會轄下的規管架構小組委員會的委員
- Graduated with Bachelor of Laws in the University of Hong Kong
- Admitted as Solicitor of the High Court of Hong Kong
- Joined the Legal Aid Department in October 1992 as Legal Aid Counsel
- Appointed as Director of Legal Aid in March 2022
- Previously served as member of the Family Court Users' Committee, the Protection of Wages on Insolvency Fund Board, Chief Justice's Working Party on Mediation and the Regulatory Framework Sub-committee under the Secretary for Justice's Steering Committee on Mediation

主席回顧 Chairman's Review

我很高興向大家介紹2021-2022年度報告，這是我第三份以法律援助服務局（法援局）主席身份完成的年報。

法援服務是法律制度中不可或缺的一部分，對維護香港的法治扮演着重要的角色。政府提供法援服務的目的是確保所有符合法律援助署（法援署）認可資格的申請人士，不會因經濟能力有限而無法尋求公義。一般來說，當法援申請人同時通過《法律援助條例》規定的經濟審查和案情審查，他便符合資格獲取法援。本局會繼續聚焦監督由法援署提供的法援服務的管理，並就完善法援署的管理和運作透明度提出各種可行的建議。

作為經濟審查的基礎，普通法律援助計劃（「普通計劃」）和法律援助輔助計劃（「輔助計劃」）的財務資格限額均會參考丙類消費物價指數的一般物價變動的情況作周年檢討。在2019年7月至2020年7月的

I am pleased to present the Annual Report 2021-2022, which is my third report 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. The Council will continue to focus on overseeing the administration of the legal aid services provided by LAD and to suggest every possible ways of improvement in the administration and operational transparency of LAD.

As the basis of means test, the relevant statutory financial eligibility limit (FEL) of the Ordinary Legal Aid Scheme 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)). In the last round of annual review for



梁永祥教授 GBS, JP(主席)

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



周年檢討中，政府認為值得保留0.1%的減幅，留待取得涵蓋2020年7月至2021年7月的丙類消費物價指數的累計變動才一併考慮。在參照期由2020年7月至2021年7月內，丙類消費物價指數錄得1.1%的升幅，政府已完成2020年7月至2021年7月有關財務資格限額的周年檢討工作，並建議把財務資格限額上調1.0%，以反映由2019年7月至2021年7月的兩年累計變動。法援署署長第一押記的周年檢討亦將採取上述安排。

在2021-2022年間，由於新型冠狀病毒在社區爆發，香港在過去12個月繼續應對前所未見的挑戰。同樣地，法援制度亦面臨嚴峻的考驗，其持續性亦受到威脅。社會越來越關注法援受助人可能濫用提名律師的機制，尤其在司法覆核案件。此外，亦有關注某些刑事法援案件及與司法覆核有關的法援案件有否集中由某些律師、律師事務所或大律師事務所處理。

the reference period from July 2019 to July 2020, the Government saw merits to reserve the 0.1% decrease and would consider it together with the accumulated changes in CPI(C) from July 2020 to July 2021. For the reference period from July 2020 to July 2021, an increase of 1.1% in CPI(C) was recorded. The Government has completed the annual review of the FELs for the reference period from July 2020 to July 2021 and now recommends increasing the FELs by 1.0% to reflect the accumulated change recorded for the two-year reference period from July 2019 to July 2021. The above arrangement will also be adopted for the annual review for the Director of Legal Aid's (DLA) First Charge.

In the year of 2021-2022, Hong Kong has continued to take another twelve months of challenges due to the spread of the COVID-19 epidemic in the community. Likewise, the legal aid system has also been facing serious challenges which threaten its viability into the future. There have been growing community concerns over the potential abuse in the nomination of lawyers by legally aided persons, in particular for judicial review (JR) cases. There were also concerns on whether some criminal legal aid cases and JR-related legal aid cases were concentrated in only a handful of lawyers, law firms or counsel chambers.

鑑於法援制度對維護本港法治的重要性，政府必須維持公眾對該制度的信心，確保法援制度持續達到市民的期望。按照上述方針，政務司司長辦公室與法援署於2021年進行檢視法援制度。於2021年10月，本局收到政府從不同方面完善制度的建議措施，經詳細討論後，本局不偏不倚地議決支持完善措施的建議。在2022年初，政府開始實施有關措施，我相信定能提高公眾對香港法援制度的信心。有見公眾對法援制度的信任乃重中之重，本局將繼續齊心協力釋除公眾疑慮，讓公眾更瞭解真正的法援制度。為此，本局已聘請專業公關顧問，通過加強宣傳渠道，向公眾發佈準確資訊和訊息，釋除公眾的誤解。在2022年初，我曾與前任法援署署長鄺寶昌先生接受多個媒體訪問，以推展法援政策的完善措施。我希望藉此向鄺先生表達衷心感謝，為他於任期間所作出的專業支持，並祝願他開展健康與豐盛的退休生活。

此外，政府邀請本局進行另一輪擴展「輔助計劃」範圍的檢討，特別研究納入個別業主向多層大廈業主立案法團提出申索的可能性。本局因此開展搜集資料和數據的工作，希望了解業主立案法團可否被視為具能力支付賠償的被告，以及向業主立案法團提出的申索是否屬勝訴機會較高和賠償額與訟費比例較佳的案件。經研究及檢視所有收集的資料與相關考慮因素後，本局在2022年5月正式向政府提出擴展「輔

Given the importance of the legal aid system in upholding the rule of law in Hong Kong, it is essential to maintain public's confidence in the system, and ensure that the system can continue to meet the expectations of the community. Along this direction, Chief Secretary for Administration's Office and LAD have examined the legal aid system and conducted a review in 2021. Enhancement measures on several areas were proposed and reported to the Council for endorsement in October 2021. The Council impartially resolved to give support to the proposed enhancement measures after thorough deliberations. In early 2022, the Government started to implement the proposed measures and I am confident that they could heighten the public confidence in the legal aid system of Hong Kong. Since people's trust in the legal aid system is of utmost importance, the Council will continue to put concerted effort in dispelling the fallacies of public beliefs and presenting the truth of the legal aid system to the public. To this end, the Council has engaged a public relations service provider to allay the misperceptions of the public by strengthening the publicity channels for releasing accurate information and messages to the public. Former DLA, Mr Thomas KWONG, and I also attended various press interviews in early 2022 for promoting the enhancement measures in relation to legal aid system. I would like to take this opportunities to express my deepest gratitude to Mr Kwong for his professional support during his tenure and wish him a healthy and prosperous retirement for many years to come.

Besides, the Government once 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. The Council thus kicked off a research last year in collection of information and data for analysing whether IOs are well targeted defendants with ability to pay awarded damages,

助計劃」範圍的建議，以納入個別業主就大廈管理向業主立案法團提出的申索。

因確信公正的法援制度是社會的核心所在，本局將繼續竭力確保在法律面前人人平等，即使經濟能力有限的人，也能尋求正義伸張，維護和鞏固香港社會的法治精神。

and whether there is a high chance of success with good damages to costs ratio in claims against IOs. After completion of the research study and examination of all the information collected and the relevant factors of consideration, the Council formally tendered the recommendation of expanding the scope of SLAS to cover building management claims against IOs to the Government for consideration in May 2022.

In the belief that an impartial legal aid system is the crux of our society, the Council will continue to work towards the vision of actively contributing to uphold and enhance the rule of law by striving to ensure equality before the law and access to justice by people of limited means.



檢視法律援助制度的運作

Review of the Operations of the Legal Aid System

「法治」是香港的核心價值和賴以成功的基石。為確保市民享有《基本法》第二十五條所賦予的權利，即「香港居民在法律面前一律平等」，確保沒有人會因欠缺經濟能力而無法尋求公義乃至為重要。在過去50年，法律援助署（法援署）的專業和卓越表現，成就一個備受國際推崇以及全面的法援制度，並在香港一直擔當着重要角色。

儘管如此，社會越來越關注法援受助人（受助人）可能濫用提名律師的機制，尤其在司法覆核案件。此外，亦有關注某些刑事法援案件及與司法覆核有關的法援案件有否集中由某些律師、律師事務所或大律師事務所處理。

鑑於法援制度對維護本港法治的重要性，政府必須維持公眾對該制度的信心，確保法援制度持續達到市民的期望。按照上述方針，政務司司長辦公室與法援署為達致以下目標，於2021年10月完成檢視法律援助制度：

- (a) 加強管理法援申請及個案，以防範法援制度可能出現濫用的情況；
- (b) 提升法援署工作的透明度，以加深公眾對該署工作的認識和了解，並提升對法援制度的信心；以及
- (c) 增加合資格接辦法援案件的律師人數，以加強防止獲委派案件過度集中的情況，長遠而言，讓受助人獲益。

“Rule of law” is a core value of Hong Kong and a cornerstone of its success. To ensure that “All Hong Kong residents should be equal before the law” as provided for in Article 25 of the Basic Law, it is of vital importance that no one is denied access to justice because of lack of means. Hong Kong has an internationally acclaimed and comprehensive legal aid system which has been playing this important role. This relied very much on the professionalism and excellent work accomplished by Legal Aid Department (LAD) over the past 50 years.

Nevertheless, there have been growing community concerns over the potential abuse in the nomination of lawyers by legally aided persons (APs), in particular for judicial review (JR) cases. There are also concerns on whether some criminal legal aid cases and JR-related legal aid cases are concentrated in only a handful of lawyers, law firms or counsel chambers.

Given the importance of the legal aid system in upholding the rule of law in Hong Kong, it is essential to maintain public’s confidence in the system, and ensure that the system can continue to meet the aspirations of the community. Along the above direction, Chief Secretary for Administration’s Office and LAD have examined the legal aid system and conducted a review in October 2021 with the objectives to –

- (a) enhance the management of legal aid applications and cases to prevent potential abuse of the legal system;
- (b) enhance the transparency of LAD’s work to raise the public’s awareness and understanding of its work and confidence in the system; and
- (c) enlarge the pool of qualified lawyers to take up legal aid cases with a view to strengthening the prevention of overconcentration in assignment and benefitting the APs in the longer term.



完善制度的建議措施

受助人提名律師及法援署委派案件

為釋除公眾對案件過分集中由某些律師及大律師接辦的疑慮，以及在更平均地分配案件給同樣符合資格的律師和容許受助人提名律師兩者之間取得平衡，法援署將就律師可接辦與司法覆核有關的法援案件設立新限額，計算在每名律師 / 大律師可接辦的所有民事法援案件限額內，即每名律師可接辦的案件限額為5宗，每名大律師可接辦的案件限額為3宗。新建議會增加可處理與司法覆核有關案件的律師及大律師的數目。由於與司法覆核有關的案件相對較少及較複雜，若有更多具備相關經驗的律師及大律師可接辦有關案件，長遠來說對受助人和法援制度都會有所裨益。

Enhancement Measures Proposed in the Review

Nomination of Lawyers and Assignment of Cases

To ease the public's concern on overconcentration of cases among certain solicitors and counsel, while striking a balance between distributing cases more evenly to equally qualified lawyers and allowing APs to nominate their lawyers, new assignment limits would be imposed on JR-related legal aid cases among the overall limit for all civil legal aid cases, namely five for each solicitor and three for each counsel. This would increase the number of solicitors and counsel involved in JR-related cases. Given JR cases' relative rarity and complexity, having more solicitors and counsel who have such experience will in the long run be beneficial to both the APs and the legal aid system.

檢視法律援助制度的運作

Review of the Operations of the Legal Aid System

民事案件方面，每位律師和大律師可接辦的民事法律案件限額分別為35宗和20宗。政府會不時檢討及在行政上調整這些個案數目的上限。上一次的調整在2018年，當時每位律師的案件限額由45宗調低至現時的35宗，大律師的限額則由25宗調低至現時的20宗。為了進一步防止過度集中委派案件予某些律師/大律師的可能及加強把關，法援署將進一步下調每位律師可接辦的民事法援案件限額至30宗和每位大律師的限額至15宗。長遠而言，新限額有助增加《法律援助名冊》(《名冊》)內合資格並具經驗的法援律師數目。

《法律援助條例》(第91章)有條文規定民事法援案件的受助人自行提名律師的情況，但規管刑事法援案件的《刑事案件法律援助規則》(第221D章)則沒有就提名律師事宜訂定條文。然而，多年來，刑事案件的受助人往往會自行提名律師，而署方會像審批民事案件的提名般審批這類提名。雖然法援署署長會在考慮多項因素後決定是否接納有關提名，但這做法讓受助人和市民產生錯誤印象，以為在刑事案件提名律師是受助人的法定「權利」。

為免產生錯誤印象，以及為讓法援署可逐步累積更多具備處理刑事法援案件經驗的律師，標準做法會由法援署署長指派律師予受助人，並只在特殊情況下才接受提名律師，例如所提名的律師曾在下級法院代表受助人。

法援署會根據案件的性質和審訊所屬法院，在考慮律師的專業範疇和經驗後，為《名冊》內的律師設立不同登

For civil case, the overall assignment limits for solicitors and counsel are 35 and 20 respectively. These limits are subject to review and administrative adjustments from time to time. The last change was made in 2018 when the limits were lowered from 45 to the current level of 35 for solicitors, and from 25 to the current level of 20 for counsel. To further forestall possible over-concentration of cases among certain solicitors / counsel and strengthen gatekeeping, the assignment limits would be further adjusted downward to 30 for solicitors and 15 for counsel. In the long run, the new limits will also facilitate the creation of a wider pool of qualified / experienced lawyers on the Legal Aid Panel (the Panel).

Unlike civil legal aid cases which are covered by the Legal Aid Ordinance (Cap. 91), nomination of lawyers for criminal cases is not provided for under the Legal Aid in Criminal Cases Rules (Cap. 221D). However, the practice over the years is that APs for criminal cases used to nominate a lawyer and LAD would consider such nominations in a similar manner as that in civil cases. Although Director of Legal Aid (DLA) would decide on whether the AP's nomination should be acceded to after taking into account a number of factors, this practice has given some APs and members of the public a misconception that the nomination of lawyers for criminal cases is a statutory "right" of the APs.

To avoid such misconception and to allow LAD to build up a larger pool of Panel lawyers with experience in handling criminal legal aid cases, the standard practice would be for DLA to assign lawyers to APs. DLA should only accept nomination of lawyers under exceptional circumstances, such as the nominated lawyer having represented the AP in lower court(s).

LAD would set up registers of lawyers on the Panel for cases of different nature and at different courts, having

記冊；亦會考慮為一些登記冊制訂輪替表。不過，最終的指派決定仍會由法援署署長作出。這項措施連同司法覆核個案的新委派限額，以及下調後的民事法援個案委派限額，應有助增加《名冊》內符合資格接辦各類案件的法援律師數目，長遠來說會對受助人有利。

加強個案管理工作

為更妥善管理委派的法援個案，法援署將引入下列改善措施：

- (a) 要求外委律師，如他們預計自己無法履行職責，例如因刑事罪行被捕或被起訴，須及時通知法援署。如他們未能及時通知法援署，便須承擔後果；
- (b) 訂立機制，以便在原本委派的律師被認為有利益衝突，或出現某些情況導致他們不適宜/無法代表受助人時，法援署可把個案重新委派予其他律師；
- (c) 如受助人（或外委律師）在未經法援署事先同意下增聘私人執業律師（即使屬義務性質或最終遭法庭拒絕），法援署會取消有關法援（或重新委派律師）；
- (d) 要求受助人在法援申請獲批之前及之後，就其個案申報其他資助來源；
- (e) 成立專責的內部司法覆核監察委員會，由法援署署長擔任主席，監督與司法覆核有關的外委案件的管理工作；以及

regard to the expertise and experiences of the lawyers. LAD would consider devising rosters for some of the registers. Nonetheless, DLA would make the final decision on the assignment. Like the new limits for JR cases and lower assignment limits for civil legal aid cases, this measure should help create larger pools of qualified legal aid lawyers on the Panel for different types of cases and in turn benefit the APs in the longer term.

Strengthening Case Management

To better manage assigned legal aid cases, LAD would introduce the following improvement measures:

- (a) impose a duty on assigned lawyers to inform LAD timely if it is foreseeable that they will not be able to perform their duties, such as in situations where the assigned lawyer has been arrested or charged for a criminal offence, and there will be consequences for failure to timely inform LAD;
- (b) build in a mechanism to reassign a case to other lawyers where the originally assigned lawyers are perceived to have conflict of interests or under situations which render them unsuitable / unavailable for representing the APs;
- (c) discharge legal aid (or reassign lawyers) when the AP (or the assigned lawyers) engages additional private lawyers (albeit on a pro bono basis or eventually rejected by the Court) without LAD's prior agreement;
- (d) ask APs to declare alternative source(s) of financial aid for their cases before and after the legal aid application has been approved;
- (e) set up a dedicated internal JR Monitoring Committee, to be chaired by DLA, to oversee the administration of assignments to lawyers for JR-related cases; and

檢視法律援助制度的運作

Review of the Operations of the Legal Aid System

- (f) 在有需要時，定期向本局匯報處理司法覆核案申請及管理相關獲批個案的情況。

就與司法覆核有關的案件而言，法援署會從以下幾方面加強它的把關角色：

- (a) 除了繼續嚴謹地進行案情審查，並只批出法援予具合理理據的司法覆核案申請者外，分階段發出有限度的法援證書，讓法援署嚴密監察有關案件在法律程序中不同階段的理據（例如在司法覆核許可獲得批准的情況下才擴大法援證書的範圍）。對於再沒合理理據繼續進行法律程序的案件，法援署會取消有關的法援證書；
- (b) 嚴格審查涉及尋求相同或實質相同結果而提出的多宗司法覆核法援申請，當中只有最具實質理由進行司法覆核的申請才會獲批法援；以及
- (c) 繼續行使發出法定命令的權力，如有人濫用法援服務，例如多次在沒有充分理由或一再被拒發證書的情況下仍提出申請，其申請將概不受理，為期最長3年。

這些措施可加強防範法援制度可能遭到濫用，有助確保公帑用得其所；而通過更妥善地管理外委個案，受助人的利益亦會獲得保障。

提高透明度

近期社會對法援署的不少疑慮，似乎出於對法援署工作的一些誤解和錯誤印象。礙於法律專業保密權及

- (f) regularly report to the Council on LAD's handling of JR applications and management of relevant approved cases where necessary.

For JR-related cases, to strengthen its gate-keeping role, LAD would –

- (a) while continuing to apply stringent merits test and only grant legal aid to JR-related applications with reasonable grounds, issue limited legal aid certificates by stages such that LAD will vigilantly monitor merits of cases at various stages of proceedings (e.g. to extend the legal aid certificates on the condition that leave for JR is granted) and discharge those which cease to have reasonable grounds to proceed;
- (b) critically examine legal aid applications that involve multiple JR proceedings seeking the same or substantially the same outcome and grant legal aid only to the application which involves the most substantive grounds for JR; and
- (c) continue to exercise its authority to issue statutory orders that no application from a person would be processed for up to a period of three years if that person abuses legal aid services, e.g. through numerous applications made without sufficient grounds and repeated refusal.

These measures will bring about stronger prevention against potential abuse of the legal aid system and thereby help ensure the efficient use of public funds. Interests of APs can also be upheld through better management of assigned cases.

Enhancing Transparency

It appears that many of the recent concerns in the community towards LAD stem from certain misunderstanding and misconception of LAD's work. Often, LAD may not

某些私隱限制，法援署往往未能迅速澄清其立場或有關個案詳情。法援署將要求法援申請人（或可從與司法覆核有關案件的申請人開始）給予書面同意，容許法援署在法援署署長認為合適的情況下，披露該申請人的申請結果及 / 或批准或拒絕申請的原因。

在不違反任何法律程序及相關私隱限制的情況下，法援署會定期在其網站公布與各類案件（包括司法覆核案件）相關的法援統計資料。法援署亦會清楚列明案情審查的準則和考慮因素，以及委派法援案件的準則，例如：個別律師事務所的人手、資源，以及如何評估這些因素；外委律師在其律師事務所的表現記錄；以及曾否延誤法援案件的進度等，以供公眾和法律業界參考。

實施情況

本局支持政府於2021年10月提出的改善措施建議，並期望完善制度的建議措施得以盡早實施。

be able to clarify its stance or case details in a quick manner as it is bound by legal professional privilege and certain privacy restrictions. LAD would request legal aid applicants (may start with JR-related ones) to give their written consent to LAD for disclosing the result and / or the reason for granting or refusing their applications whenever DLA considers appropriate.

Without compromising any court proceedings and relevant privacy restrictions, LAD would also regularly release relevant legal aid statistics for various types of cases (including JR cases) on its website. LAD would set out clearly the criteria and factors taken into account in its conduct of the merits test and the criteria adopted in the assignment of legal aid cases, such as the manpower and resource of individual law firms and how to assess them, performance records of the assigned lawyers in the firm, and whether there has been delay in progress in legal aid cases, etc. for reference of the public and the legal profession.

Implementation

The Council endorsed the proposed enhancement measures in October 2021 and is looking forward to the implementation of the proposed enhancement measures.



法律援助申請人財務資格限額的檢討及法律援助署署長第一押記 Annual Reviews of Financial Eligibility Limits of Legal Aid Applicants and Director of Legal Aid's First Charge

法律援助申請人財務資格限額

凡本身財務資源不超過財務資格限額的人士，在經濟上均符合資格申請法律援助。「財務資源」意指申請人每年可動用收入和可動用資產的總和。可動用收入是指個人的總收入在減去《法律援助（評定資源及分擔費用）規例》（《規例》）（第91B章）所規定可扣除項目後的餘額。除非《規例》訂明在計算可動用資產時應剔除某些項目，否則可動用資產須包括一切屬資本性質的資產，例如該人的貸方結餘總和、其他人須付予該人的款項、該人名下非金錢資源權益價值、其業務或在公司的業務中所佔份額的價值等。

現時共有兩個財務資格限額。一個是根據普通法律援助計劃（「普通計劃」）提供的法律援助，該計劃涵蓋了裁判法院的交付法律程序、《法律援助條例》（《條例》）（第91章）第5（1）條規定的區域法院或以上級別的民事和刑事訴訟，以及根據《刑事案件法律援助規則》（第221D章）規定的刑事法律援助。另一個是根據《條例》第5A（b）條規定的法律援助輔助計劃（「輔助計劃」）提供的法律援助。「輔助計劃」是一項自負盈虧的計劃，旨在為財務資源超出「普通計劃」規定的限額，但又不超過某一金額的「夾心階層」人士，就一些指定類別的民事案件提供額外的法律支援。

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.

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



根據政府在1999年9月就《1999年法律援助（修訂）條例草案》向立法會提交的報告，政府會參考丙類消費物價指數的一般物價變動的情況，每年檢討兩個計劃的財務資格限額。於2019年7月至2020年7月的周年檢討中，政府保留期內丙類消費物價指數0.1%的減幅，並會與2020年7月至2021年7月的累計變動一併考慮。根據參照期內，即2020年7月至2021年7月，丙類消費物價指數上升了1.1%。政府已完成了2020年7月至2021年7月有關財務資格限額的周年檢討工作，並建議財務資格限額上調1.0%，以反映由2019年7月至2021年7月的兩年累計變動。

政府計劃於2022立法年度向立法會提交決議案，上調財務資格限額1%。

making annual adjustments to the two FELs with reference to the general price movement based on the Consumer Price Index (C) (CPI(C)). In the last round of annual review for the reference period from July 2019 to July 2020, the Government saw merits to reserve the 0.1% decrease and would consider it together with the accumulated changes in CPI(C) from July 2020 to July 2021. For the reference period from July 2020 to July 2021, an increase of 1.1% in CPI(C) was recorded. The Government has completed the annual review of the FELs for the reference period from July 2020 to July 2021 and now recommends increasing the FELs by 1.0% to reflect the accumulated change recorded for the two-year reference period from July 2019 to July 2021.

The Government plans to move a resolution in LegCo within the 2022 legislative year to adjust the FELs upwards by 1%.

法律援助申請人財務資格限額的檢討及法律援助署署長第一押記 Annual Reviews of Financial Eligibility Limits of Legal Aid Applicants and Director of Legal Aid's First Charge

法律援助署署長第一押記

如法援受助人從獲批法援的訴訟討回或保留任何金錢或物業，便須按《法援條例》的規定，從有關訴訟所討回或保留的金錢或物業，向法援署署長清還一切與訴訟相關的費用及開支。這些費用及開支的款項稱為法援署署長第一押記。在實際上來說，如為受助人討回金錢，有關費用及開支會先從該筆金錢中扣除，然後餘款才會發放給法援受助人。如涉及的物業為一項房地產，法援署署長會在土地註冊處把其押記登記在有關物業上，以保證法援受助人向法援署署長清還費用及開支。不過，根據《法援條例》第18A(5)條，法援署署長第一押記不適用於就配偶或前度配偶的贍養而支付的款額，上限為每月支付的首9,100元。另外，在收到按《法援條例》第19條或第19A條付予法援署署長的一切款項後，法援署署長可根據《法援條例》第19B(1)(a)條行使酌情權，就任何人遭遇嚴重困苦，而在所有情況下均屬公正及公平的個案，減少其保留的款項，但款額以不超過108,850元為限。

根據在2018年的一次性檢討，兩項指定款額已由2020年6月起上調89.6%。政府亦已匯報說明這兩項款額會根據周年檢討調整，以反映丙類消費物價指數的變動。

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).

於2019年7月至2020年7月的周年檢討中，政府保留期內丙類消費物價指數0.1%的減幅，並會與2020年7月至2021年7月的累計變動一併考慮。根據參照期內，即2020年7月至2021年7月，丙類消費物價指數上升了1.1%。政府已完成2020年7月至2021年7月有關法援署署長第一押記的周年檢討工作，並建議法援署署長第一押記的兩項指定款額上調1.0%，以反映由2019年7月至2021年7月的兩年累計變動。

政府計劃於2022立法年度向立法會提交決議案，上調法援署署長第一押記的兩個指定款額1%。

未來路向

政府會監察丙類消費物價指數的變動，並在得出結果後向本局報告。

In the last round of annual review for the reference period from July 2019 to July 2020, the Government saw merits to reserve the 0.1% decrease and would consider it together with the accumulated changes in CPI(C) from July 2020 to July 2021. For the reference period from July 2020 to July 2021, an increase of 1.1% in CPI(C) was recorded. The Government has completed the annual review of the DLA's first charge for the reference period from July 2020 to July 2021 and now recommends increasing the two specified amounts of DLA's first charge by 1.0% to reflect the accumulated change recorded for the two-year reference period from July 2019 to July 2021.

The Government plans to move a resolution in LegCo within the 2022 legislative year to adjust the two specified amounts of DLA's first charge upwards by 1%.

Way Forward

The Government would monitor the change in CPI(C) and report to the Council when the result is ready.



檢討法律援助輔助計劃 Review of Supplementary Legal Aid Scheme

「輔助計劃」是以自負盈虧方式營運的法援計劃，為財務資源超出「普通計劃」的財務資格限額，但低於「輔助計劃」的財務資格限額的人士提供法律援助。

資助「輔助計劃」的法律援助輔助計劃基金（「輔助計劃基金」）的經費，最初是來自獎券基金撥出的100萬元種子基金，及後政府於1995年和2012年分別注資2,700萬元和1億元，以支持「輔助計劃」擴大涵蓋範圍。「輔助計劃基金」的其他經費來源包括「輔助計劃」申請人須繳付的申請費、「輔助計劃」受助人須繳付的中期分擔費，以及從勝訴案件討回的賠償中扣除的最後分擔費。

為維持財政穩健，「輔助計劃」自推行以來，一直以勝訴機會較高，以及賠償額與訟費比例較佳的案件作為援助對象。「輔助計劃」主要涵蓋那些已投購保險的被告人或可討回賠償機會較高的案件（例如與工作有關的意外而提出人身傷亡的申索）。以往在考慮「輔助計劃」可涵蓋的新案件類別時，本局一直緊記這些原則。

於2020年3月，政府邀請本局進行另一輪擴展「輔助計劃」範圍的檢討，特別研究納入個別業主向多層大廈業主立案法團提出申索的可能性。

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.

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.

In March 2020, 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.



在2021年6月，本局通過一些法律系學生的協助進行了一項研究項目，從以往的法庭案件中，尋找個別業主向大廈業主立案法團提出申索的相關統計數據和資料。經慎重考慮研究發現及探討收集到的所有資料和相關考慮因素後，本局於2022年5月正式向政府提出建議擴展「輔助計劃」範圍，以納入個別業主就大廈管理向業主立案法團提出的申索。

In June 2021, the Council commissioned some law students to undergo a research project looking for relevant statistics and data among previous court cases in relation to the claims brought by individual owners against IOs. After completion of the research study, the Council has deliberated the findings and observations before coming up with a recommendation. Having examined all the information collected and the relevant factors of consideration, the Council has formally tendered the recommendation of expanding the scope of SLAS to cover building management claims against IOs to the Government in May 2022.

與相關持分者的聯繫

Communication with Relevant Stakeholders

法援局自成立以來，一直與負責制定法律援助政策及管理法律援助署（法援署）的政策局保持密切聯繫。在2021-2022年間，政府告知本局關於政府就不同法援議題提出的建議或表達的立場，包括呈交立法會司法及法律事務委員會的文件，這些文件涉及法援申請人財務資格限額的周年檢討及有關法援的政策措施。

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 (LAD). In 2021-2022, 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 review of the operations of the legal aid system and the policy initiatives in respect of legal aid.



法援署自1970年成立以來，為經濟能力有限的人提供法援，讓其得以尋求正義伸張。本局主席在2022年6月2日為「法律援助署五十周年巡迴展覽」開幕禮擔任主禮嘉賓，主席期盼法援署在未來五十年及以後一切順利，本局亦會繼續與法援署緊密聯繫，確保市民大眾能得到法律援助服務，以維護及加強香港法治。

偶有個別立法會議員與市民提出對某些法律援助事宜的批評，有些甚至會在社交媒體廣泛流傳，這些誤解與偏見可能會引起大眾關注。正如之前提及，本局會與法援署緊密聯繫，積極提升香港法律援助服務的正面形象。在這方面，本局已聘請公關顧問，透過一系列宣傳活動，以釋除公眾疑慮。公關顧問曾安排本局主席和法援署署長接受媒體訪問，以消除公眾誤解和宣傳完善法律援助政策的措施。同時，公關顧問亦會製作宣傳資料以便法援署更新其「臉書」，並在目標群體中流傳。

2021年10月，本局主席代表本局出席由廉政公署舉辦的誠信領導會議。該會議為公共機構的領導人員提供有關最新誠信議題的平台，並鼓勵各機構積極落實誠信管理，提升廉潔文化。本局會積極提高全體成員和員工對誠信管理的意識及瞭解。

Since its establishment in 1970, LAD has assumed an important role in providing access to justice for people of limited means. The Chairman officiated at the launching ceremony of the "Legal Aid Department 50th Anniversary Roving Exhibition" on 2 June 2022. The Chairman wished LAD every success in the next 50 years and beyond. The Council will continue to work hand in hand with LAD in ensuring the accessibility of legal aid services to the public to contribute towards upholding and enhancing the rule of law in Hong Kong.

From time to time, there were criticisms raised by some members of Legislative Council and the public on certain legal aid issues and sometimes even further going viral through social media. The misperceptions and biased opinions might draw grave concerns on the public. As said above, the Council would work closely with LAD to proactively reinforce the positive image of legal aid services in Hong Kong. To this end, the Council has engaged a public relations service provider to allay the misperceptions of the public through a series of publicity programmes. The service provider has arranged for the Chairman and the Director of Legal Aid (DLA) to attend press interviews for dispelling fallacies and promoting the enhancement measures in relation to legal aid policy. Meanwhile, the service provider also produced publicity materials for posting on LAD's Facebook as well as for circulation within targeted groups.

In October 2021, on behalf of the Council, the Chairman attended a conference convened by ICAC on ethical leadership. The conference aimed to provide a platform for leaders of public bodies to have updates on the current integrity-related issues and encourage these organisations to gain insights into enhancing ethical governance and deepen their probity culture. The Council would endeavor to enhance members and staff's awareness and understanding of the integrity management.

提供大律師證明書計劃

Scheme of Provision of Certificate by Counsel

根據《法律援助條例》第26A條的規定，凡向終審法院提出上訴而不獲批法援的人士，可以在法律援助署署長作出拒絕批出法援的決定後28天內申請覆核。尋求覆核的申請必須附有由在香港執業的大律師發出的證明書，述明該申請人有合理機會向終審法院上訴得直，以及提出該項意見的理由。

為協助向終審法院提出上訴而缺乏經濟能力的人士就不獲批法援尋求覆核，法援局推行了一項輔助計劃。通過法援經濟審查的人士可向本局申請免費提供一張大律師證明書。為防止計劃被濫用，每名申請人只能就同一案件申請一張證明書。在民事案件方面，本局只會考慮為已在上訴法庭進行聆訊，並有意就實質裁決所頒布的判決、判定或命令向終審法院提出上訴的案件，安排簽發大律師證明書。至於非正審的判決、判定和命令，本局將不會安排簽發大律師證明書。

在2021年4月1日至2022年3月31日期間，本局共接獲28宗要求提供大律師證明書的申請。其中最多申請人涉及的刑事案件類別是「販賣危險藥物」，佔總刑事案件申請的一半；至於民事案件，則沒有顯著的主要類別。在28宗申請中，23宗獲批，5宗被拒。

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.

From 1 April 2021 to 31 March 2022, the Council received 28 applications for the provision of a certificate by counsel. The most common type of criminal case involved was "trafficking in dangerous drugs" accounting for half of the total number of applications in respect of criminal cases. As for civil cases, there was no prevalent majority type of case. Of the 28 applications, 23 were approved and 5 were refused.

在已簽發的23份大律師證明書中，1份證明申請人有合理機會上訴得直，另外22份則述明申請人提出的上訴並無合理機會得直。

在2020-2021年度及2021-2022年度接獲的申請的相關統計列表如下：

Of the 23 certificates by counsel issued, 1 certificate stated that the applicant had reasonable prospects of success in his/her intended appeal while 22 stated that they did not.

The relevant statistics on the applications received in 2020-2021 and 2021-2022 are set out in the table below –

	1.4.2020 to 31.3.2021			1.4.2021 to 31.3.2022		
	刑事案件 Criminal Case	民事案件 Civil Case	總計 Total	刑事案件 Criminal Case	民事案件 Civil Case	總計 Total
申請 Applications						
獲批 Approved	10	2	12	21	2	23
被拒 Refused	7	6	13	1	4	5
被終止 Aborted	0	0	0	0	0	0
被撤回 Withdrawn	1	0	1	0	0	0
總計 Total	18	8	26	22	6	28
已發出的大律師證明書 Certificates by counsel issued						
有合理機會上訴得直案件 Cases certified to have reasonable prospects of success	0	2	2	1	0	1
無合理機會上訴得直案件 Cases certified not to have reasonable prospects of success	10	0	10	20	2	22
總計 Total	10	2	12	21	2	23
有合理機會上訴得直案件 Cases certified to have reasonable prospects of success						
經法援署覆核後獲提供法律援助 Legal aid granted after review by LAD	0	1	1	0	0	0
經法援署覆核後仍不獲提供法律援助 Legal aid not granted after review by LAD	0	1	1	1	0	1
總計 Total	0	2	2	1	0	1

提供大律師證明書計劃 Scheme of Provision of Certificate by Counsel

以上統計數據顯示：

- (a) 2021-2022年度總申請數目上升8%（由2020-2021年度的26宗上升至2021-2022年度的28宗）；與刑事案件有關的申請上升22%（由2020-2021年度的18宗上升至2021-2022年度的22宗）及與民事案件有關的申請下降25%（由2020-2021年度的8宗下降至2021-2022年度的6宗）；
- (b) 在2021-2022年度獲大律師證明有合理機會上訴得直的案件的百分比由2020-2021年度的16.7%下降至2021-2022年度的4.3%；和
- (c) 在2021-2022年度，法援署沒有因應有合理機會上訴得直的大律師證明書而批出法律援助。

The above statistics reveal that –

- (a) the total number of applications in 2021-2022 has increased by 8% (from 26 in 2020-2021 to 28 in 2021-2022), with an increase of 22% in the number of applications for criminal cases (from 18 in 2020-2021 to 22 in 2021-2022) and a decrease of 25% for civil cases (from 8 in 2020-2021 to 6 in 2021-2022);
- (b) the percentage of cases certified by counsel to have reasonable prospects of success in 2021-2022 has dropped from 16.7% in 2020-2021 to 4.3% in 2021-2022; and
- (c) there was no legal aid granted by LAD in light of the certificate by counsel with reasonable prospects of success in 2021-2022.



每個成功申請的個案會獲本局委派在律師名冊內的一名大律師和一名律師以擬備大律師證明書。支付大律師和律師提供證明書的費用為定額費用。

在2021-2022年度，就23宗成功獲批的申請，合共撥出930,000元作為支付大律師及律師提供證明書的費用，詳情如下：

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 2021-2022, a total of \$930,000 was committed as fees for counsel and solicitors to provide certificates for the 23 approved applications. Details are as follows –

	獲批申請數目 Number of Applications Approved	大律師費用 Counsel Fees	律師費用 Solicitor Fees	費用總數 Total Fees
刑事案件 Criminal Case	21	\$483,000	\$273,000	\$756,000
民事案件 Civil Case	2	\$116,000	\$58,000	\$174,000
總計 Total	23	\$599,000	\$331,000	\$930,000



行政 Administration

法援局會議出席紀錄

法援局在2021-2022年度召開了七次會議，其中一次出席成員數目未達法定人數要求。各成員出席率列表如下：

Attendance at Council Meetings

In 2021-2022, the Council has convened seven 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 –

法援局成員 Council Members	出席會議次數# No. of Meetings Attended #	出席率 Attendance Rate
梁永祥教授 GBS, JP Prof. William LEUNG GBS, JP	6	100%
陳曉峰律師 MH, JP Mr Nicholas CHAN MH, JP	6	100%
藍嘉妍律師 Ms Karen LAM	5	83%
劉麥嘉軒女士 BBS, JP Mrs Ayesha LAU BBS, JP	5	83%
劉詩韻女士 JP Ms Serena LAU JP	6	100%
李佩珊女士 Ms Rosita LEE	6	100%
白天賜大律師 Mr Timothy PARKER	4	67%
石書銘大律師 Mr Randy SHEK	3	50%
溫麗司女士 Miss Iris WAN	3	50%
法律援助署署長 Director of Legal Aid	6	100%

出席成員數目未達法定人數要求的一次會議並不計算在內。

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



採納促進種族平等 行政指引

政府於2019年修訂其推行的促進種族平等行政指引，並期望所有政府政策局、部門和相關機構採納。這些指引為公共機構提供指導，以期使所有香港市民，不論種族，皆有平等機會獲得公共服務。本局應政府的呼籲，在提供公共服務時已參考這些指引。本局會按要求提供有關「提供大律師證明書計劃」的口譯和筆譯服務。於2021-22年，本局安排全體員工透過公務員學院的「公務員易學網」參與相關的網上研討會與培訓。員工的反應正面，表示更加理解不同種族人士所面對的困難，並在合適的工作場合中能運用所學到的知識和技巧。

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 2021-22, the Council has arranged all staff to attend relevant online seminar and training through Cyber Learning Centre Plus by Civil Service College. Response from staff was positive and they were able to understand further the difficulties faced by people of diverse races and apply the knowledge and techniques in the workplace where appropriate.

職業安全與健康

為減低新型冠狀病毒散播的風險，本局為辦公室添置了一台空氣淨化機，並聘用了一間獲認可的室內空氣質素檢定證書簽發機構，評估辦公室的室內空氣質素，並獲得由環境保護署所推行的辦公室及公眾場所室內空氣質素檢定計劃下發出的「卓越級」室內空氣質素檢定證書。此外，為減低病毒感染和散播的風險，本局已加強一系列防控措施，包括定期清洗地氈、窗簾和風機盤管組件，並於辦公室入口處提供酒精搓手液和設置消毒地墊。根據衛生防護中心發出的2019冠狀病毒病的健康指引，本局已要求全部員工需符合疫苗通行證的要求，並在進入工作場所時使用「安心出行」掃描場所二維碼，從而及早發現隱藏傳播鏈。本局亦為需要向公眾提供面對面服務或外勤工作的員工，配備外科口罩和手套。本局致力為員工提供一個無菌且受良好保護的工作環境。

職員編制

截至2022年3月底，秘書處共有六名職員，包括四名由政府借調的公務員和兩名由本局聘請的合約員工。

財務事宜

本局為公帑資助的法定機構，於2021-2022年度，本局從政府收取的補助為7,010,000元，全年總支出為6,854,000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, curtain and fan coil units, and the provision of alcohol-based handrub and sanitising mat at the entrance of the office. In accordance with the Guidelines on Prevention of COVID-19 issued by the Centre for Health Protection, the Council has requested all staff to meet the vaccine pass requirement and scan the QR code with "LeaveHomeSafe" when entering the premises to facilitate early identification of hidden transmission chains. The Council also provided staff with surgical masks and gloves 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 2022, 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 2021-2022 amounted to \$7.01 million. Total expenditure of the year was \$6.854 million.

審計署署長報告-法律援助服務局帳目審計結果

Report of the Director of Audit on the Accounts of LASC

獨立審計師報告 致立法會

意見

我已審計列載於第47至67頁的法律援助服務局財務報表，該等財務報表包括於2022年3月31日的資產負債表與截至該日止年度的收支報表、權益變動表和現金流量表，以及財務報表的附註，包括主要會計政策概要。

我認為，該等財務報表已按照香港會計師公會頒布的《香港財務報告準則》真實而中肯地反映法律援助服務局於2022年3月31日的財務狀況及截至該日止年度的財務表現和現金流量，並已按照《法律援助服務局條例》(第489章)妥為擬備。

意見的基礎

我已按照《法律援助服務局條例》第13(1)條及審計署的審計準則進行審計。我根據該等準則而須承擔的責任，詳載於本報告「審計師就財務報表審計而須承擔的責任」部分。根據該等準則，我獨立於法律援助服務局，並已按該等準則履行其他道德責任。我相信，我所獲得的審計憑證是充足和適當地為我的審計意見提供基礎。

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 47 to 67, which comprise the balance sheet as at 31 March 2022, 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 2022, 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.

法律援助服務局就財務報表 而須承擔的責任

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

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

審計師就財務報表審計 而須承擔的責任

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

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

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:

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

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

除其他事項外，我與負責管治的人士溝通了計劃的審計範圍、時間安排和重大審計發現，包括我在審計中識別出內部控制的任何重大缺陷。

- 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.

I communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



審計署署長
首席審計師
蔡秀玫代行

S. M. CHOI
Principal Auditor
for Director of Audit

2022年8月26日
審計署
香港金鐘道66號
金鐘道政府合署高座6樓

26 August 2022
Audit Commission
6th Floor, High Block
Queensway Government Offices
66 Queensway
Hong Kong

資產負債表 BALANCE SHEET

於2022年3月31日 AS AT 31 MARCH 2022

		附註 Note	2022 港幣HK\$	2021 港幣HK\$
非流動資產	NON-CURRENT ASSETS			
使用權資產	Right-of-use assets	3	2,450,237	4,083,729
物業、廠房及設備	Property, plant and equipment	4	18,613	15,248
			<u>2,468,850</u>	<u>4,098,977</u>
流動資產	CURRENT ASSETS			
現金及等同現金項目	Cash and cash equivalents	5	1,325,697	1,361,562
應收利息	Interest receivable		10	11
按金	Deposits		2,250	2,250
			<u>1,327,957</u>	<u>1,363,823</u>
流動負債	CURRENT LIABILITIES			
租賃負債	Lease liabilities	6	(1,714,700)	(1,623,413)
職員約滿酬金撥備	Provision for staff gratuities		(20,155)	(22,180)
未放取假期撥備	Provision for untaken leave		(11,981)	(15,059)
			<u>(1,746,836)</u>	<u>(1,660,652)</u>
淨流動負債	NET CURRENT LIABILITIES		<u>(418,879)</u>	<u>(296,829)</u>
非流動負債	NON-CURRENT LIABILITIES			
租賃負債	Lease liabilities	6	(847,676)	(2,523,923)
淨資產	NET ASSETS		<u>1,202,295</u>	<u>1,278,225</u>
上列項目代表：	Representing:			
政府基金	GOVERNMENT FUNDS			
經常性補助基金	Recurrent subvention fund	7	1,202,295	1,278,225

隨附附註1至13為本財務報表的一部分。

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

此等財務報表已於2022年8月26日經法律援助服務局核實及批准發行。

Approved and authorised for issue by the Legal Aid Services Council on 26 August 2022.

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

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收支報表 INCOME AND EXPENDITURE ACCOUNT

截至2022年3月31日止年度 FOR THE YEAR ENDED 31 MARCH 2022

		附註 Note	2022 港幣HK\$	2021 港幣HK\$
收入	INCOME			
政府補助	Government subventions	8	7,010,000	6,977,000
利息收入	Interest income		47	49
			<u>7,010,047</u>	<u>6,977,049</u>
支出	EXPENDITURE			
職員酬金	Staff emoluments	9	(4,423,266)	(4,556,565)
折舊費用	Depreciation charge			
- 使用權資產	- Right-of-use assets	3	(1,633,492)	(1,633,492)
- 物業、廠房及設備	- Property, plant and equipment	4	(5,915)	(20,086)
管理費	Management fees		(223,625)	(223,625)
租賃負債利息支出	Interest expense on lease liabilities	6	(50,045)	(73,287)
其他支出	Other expenses	10	(517,959)	(270,569)
			<u>(6,854,302)</u>	<u>(6,777,624)</u>
年度盈餘	SURPLUS FOR THE YEAR		155,745	199,425
其他全面收入	Other comprehensive income		-	-
年度全面收益總額	TOTAL COMPREHENSIVE INCOME FOR THE YEAR		<u>155,745</u>	<u>199,425</u>

隨附附註1至13為本財務報表的一部分。

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

權益變動表 STATEMENT OF CHANGES IN EQUITY

截至2022年3月31日止年度 FOR THE YEAR ENDED 31 MARCH 2022

		港幣HK\$
經常性補助基金	RECURRENT SUBVENTION FUND	
於2020年4月1日結餘	Balance as at 1 April 2020	1,294,495
退回政府款項	Refunded to Government	(215,695)
年度全面收益總額	Total comprehensive income for the year	<u>199,425</u>
於2021年3月31日結餘	Balance as at 31 March 2021	1,278,225
退回政府款項	Refunded to Government	(231,675)
年度全面收益總額	Total comprehensive income for the year	<u>155,745</u>
於2022年3月31日結餘	Balance as at 31 March 2022	<u><u>1,202,295</u></u>

隨附附註1至13為本財務報表的一部分。

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

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現金流量表 STATEMENT OF CASH FLOWS

截至2022年3月31日止年度 FOR THE YEAR ENDED 31 MARCH 2022

	附註 Note	2022 港幣HK\$	2021 港幣HK\$
經營活動的現金流量	Cash flows from operating activities		
年度盈餘	Surplus for the year	155,745	199,425
調整項目：	Adjustments for:		
物業、廠房及設備折舊	Depreciation on property, plant and equipment	5,915	20,086
使用權資產折舊	Depreciation on right-of-use assets	1,633,492	1,633,492
利息收入	Interest income	(47)	(49)
租賃負債利息支出	Interest expense on lease liabilities	50,045	73,287
職員酬金調整撥備減少	Decrease in provision for adjustment to staff salaries	-	(11,414)
職員約滿酬金撥備 (減少) / 增加	(Decrease) / Increase in provision for staff gratuities	(2,025)	159
未放取假期撥備減少	Decrease in provision for untaken leave	(3,078)	(422)
經營活動所得的現金淨額	Net cash generated from operating activities	1,840,047	1,914,564
投資活動的現金流量	Cash flows from investing activities		
購買物業、廠房及設備	Acquisition of property, plant and equipment	(9,280)	-
已收利息	Interest received	48	47
投資活動(所用)/所得的現金淨額	Net cash (used in) / generated from investing activities	(9,232)	47
融資活動的現金流量	Cash flows from financing activities		
退回政府款項	Amount refunded to Government	(231,675)	(215,695)
租賃付款	Lease payments	(1,635,005)	(1,647,830)
融資活動所用的現金淨額	Net cash used in financing activities	(1,866,680)	(1,863,525)
現金及等同現金項目 (減少) / 增加淨額	Net (decrease) / increase in cash and cash equivalents	(35,865)	51,086
年初的現金及等同現金項目	Cash and cash equivalents at beginning of year	1,361,562	1,310,476
年末的現金及等同現金項目	Cash and cash equivalents at end of year	5 1,325,697	1,361,562

隨附附註1至13為本財務報表的一部分。

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

財務報表附註

1. 一般資料

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

本局是一個非牟利組織，旨在監管在香港由法律援助署提供的法律援助服務，並就法律援助政策向香港特別行政區政府（政府）提供意見。

本局註冊辦事處的地址為香港銅鑼灣告士打道262號中糧大廈16樓1601室。

2. 主要會計政策

2.1 符合準則聲明

財務報表乃根據《法律援助服務局條例》與香港會計師公會頒布之香港財務報告準則（此乃綜合詞彙，包括香港會計師公會頒布的所有適用的個別香港財務報告準則、香港會計準則和詮釋）編製。本局採納的重要會計政策概要如下。

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 of the Hong Kong Special Administrative Region (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 財務報表的編製基準

財務報表按應計記帳方式及歷史成本法編製。

編製符合香港財務報告準則的財務報表需要管理層作出判斷、估計及假設。而有關判斷、估計及假設會影響會計政策的採納及資產、負債、收入及支出的呈報總額。此等估計及相關的假設是根據以往經驗及其他在有關情況下認為合適的因素而制定。在欠缺其他現成數據的情況下，則採用此等估計及假設作為判斷有關資產及負債的帳面值的基礎，估計結果與實際價值或有不同。

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

除管理層就採納香港財務報告準則第16號租賃於附註2.6披露所作出的判斷外，本局在實施會計政策時並不涉及任何關鍵的會計判斷，在報告日亦無對未來作出任何主要的假設或估計有其他重要的不明朗因素會構成重大風險，導致資產和負債的帳面值在來年需大幅修訂。

2.2 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 新訂與修訂香港財務報告準則的影響

香港會計師公會頒布了若干新訂或經修訂的香港財務報告準則，於本局的本會計期首次生效或可供提早採納。適用於本財務報表呈報年度的會計政策，並未因這些發展而有任何改變。

本局並未提早採納本會計期尚未生效的任何修訂、新準則和詮釋。本局正在評估這些修訂、新準則和詮釋在初始採納期間的影響。到目前為止，結論是採納該等修訂、新準則及詮釋不太可能對財務報表產生重大影響。

2.4 金融資產及金融負債

(i) 初始確認與計量

本局在成為金融工具的合約條款其中一方當日確認有關金融資產及金融負債。它們初始時按公平值再加上或減去因收購該等金融資產或發行該等金融負債而直接引致的交易成本列帳。

(ii) 分類及其後計量

按攤銷成本值計量的金融資產

這類資產包括現金及等同現金項目、應收利息和按金。持有這類資產旨在收取合約現金流量，即只包括所支付的本金及利息。它們其後使用實際利率法按攤銷成本值計量。這些金融資產的虧損準備是根據附註2.4(iv)所述的預期信貸虧損模型計量。

2.3 Impact of new and revised HKFRSs

The HKICPA has issued certain new or revised HKFRSs which are first effective or available for early adoption for the current accounting period of the Council. 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 financial statements.

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).

實際利率法是計算金融資產或金融負債的攤銷成本值，以及攤分及確認有關期間的利息收入或支出的方法。實際利率是指可將該金融資產或金融負債在預期有效期間內的預計未來現金收支，折現成該金融資產的帳面總值或該金融負債的攤銷成本值所適用的貼現率。本局於計算實際利率時，會考慮該金融工具的所有合約條款以估計現金流量，但不會計及預期信貸虧損。有關計算包括與實際利率相關的所有收取自或支付予合約各方的費用、交易成本及所有其他溢價或折讓。

按攤銷成本值計量的金融負債

這包括租賃負債，它們其後採用實際利率法按攤銷成本值計量。

(iii) 註銷確認

當從金融資產收取現金流量的合約權利屆滿時，或該金融資產連同擁有權的絕大部分風險及回報已轉讓時，該金融資產會被註銷確認。

當合約指明的債務被解除、取消或到期時，該金融負債會被註銷確認。

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) 金融資產減值

對於按攤銷成本值計量的金融資產，本局以預期信貸虧損計量須予確認的虧損準備。

預期信貸虧損是以經概率加權估計的信貸虧損。這些虧損為按合約應付予本局的合約現金流量與本局預期會收到的現金流量兩者間的差額，並按實際利率折現。有關虧損以下列其中一個基礎計量：

- 12個月預期信貸虧損（自初始確認以來，金融工具的信貸風險無大幅增加）：這是預期在報告日後12個月內可能發生的違約事件引致的虧損；或
- 期限內預期信貸虧損（自初始確認以來，金融工具的信貸風險大幅增加）：這是預期在金融工具的有效期內所有可能出現的違約事件引致的虧損。

(iv) Impairment of financial assets

For financial assets measured at amortised cost, 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 instruments.

在評估金融工具的信貸風險自初始確認以來有否大幅增加，本局會比較金融工具在報告日和在初始確認日評估的違約風險。在評估風險時，如(i)借貸人無力對本局履行全部還款責任；或(ii)金融資產已逾期90日，本局會視為出現違約事件。本局會考慮合理及有憑證的數量及質量資料，包括過往經驗及無須以過度成本或人力取得的具前瞻性資料。

在上一個報告期被確認為期限內預期信貸虧損的金融資產，若其信貸質素改善，並扭轉先前作出信貸風險大幅增加的評估，則虧損準備由期限內預期信貸虧損回復至12個月預期信貸虧損。

如沒有合理期望可收回合約現金流量，金融資產會被撇銷。

2.5 收入的確認

當可以合理地確定本局會履行政府補助的附帶條件並會收到補助時，該政府補助便會確認為收入。

為補償支出並與收入有關的政府補助會在相關支出產生時，在收支報表內與該支出配對並確認為有關期間的收入。

利息收入採用實際利息法以應計基礎確認入帳。

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.

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

2.6 租賃

租賃會於其生效日在資產負債表中確認為使用權資產，及相應的租賃負債，但可變租賃款項、租賃期為12個月或以下的短期租賃及低價值資產的租賃相關款項會在租賃期內按直線法計入收支報表。

本局就辦公室物業訂立兩份租賃協議，租賃期由2020年10月15日至2023年9月30日（附有3年租期的續租選擇權），所有租賃付款均為固定。

(i) 使用權資產

使用權資產初始按成本計量，當中包括租賃負債的初始金額，並就於開始日或之前作出的任何租賃付款作出調整，以及加上任何直接產生的初始成本。使用權資產其後按成本減累計折舊及任何減值虧損計量（附註2.10）。使用權資產按資產的估計可使用年期及租賃期兩者中的較短者以直線法計算折舊。

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 measured 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) 租賃負債

租賃負債初始按剩餘租賃付款的現值計量，以租賃隱含利率折現，或如該利率未能確定，則以本局的增量借貸利率折現。增量借貸利率是指本局為在類似經濟環境下獲得與使用權資產類似價值的資產，以類似條款和抵押條件借入資金而必須支付的利率。租賃負債其後按租賃負債利息成本而增加並因租賃付款而減少。

租賃付款分配至有關負債與財務成本。財務成本於租賃期內自收支報表中扣除，以就每個期間的負債餘額計算固定週期利率。

*釐定附帶續租選擇權的
合約租賃期*

本局在釐定包括續租選擇權的辦公室物業租賃合約的租賃期時，作出了判斷。有關本局是否合理確定將行使續租選擇權的評估會影響租賃期，繼而對所確認的租賃負債及使用權資產金額造成重大影響。

使用權資產在租賃期內（預計3年）按直線法計折舊。續租選擇權（為期3年）不包括在租賃負債的租期中，因為本局認為不能合理確定租約會續簽。

(ii) Lease liability

The lease liability is initially measured at the present value of the remaining lease payments, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, 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.

Lease payments are allocated between the liability and finance cost. The finance cost is charged to the income and expenditure account over the lease term 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 物業、廠房及設備

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

物業、廠房及設備以成本減累計折舊及任何減值虧損後列帳（附註 2.10）。折舊乃按物業、廠房及設備的成本減除其估計剩餘價值後，以直線法按以下估計可使用期計算：

傢具及裝置	10年
辦公室設備	5年
電腦設備	3年

出售物業、廠房及設備產生的收益或虧損乃按出售收入淨額與資產的帳面值的差額決定，並於出售當日於收支報表確認入帳。

2.8 僱員福利

職員約滿酬金、薪金及年假均於員工提供相關服務的年度內記帳並確認為支出。員工相關成本包括政府提供予員工的退休、公務員公積金計劃供款、住房及醫療福利，於提供服務的年度內列作支出。

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

Staff 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, Government's contribution to the Civil Service Provident Fund Scheme and housing and medical benefits provided to the staff by the Government, are charged as expenditure in the year in which the services are rendered.

2.9 現金及等同現金項目

現金及等同現金項目包括銀行現金和銀行結餘，以及短期高流動性投資並可隨時轉換為已知金額的現金，其價值變動風險不大，且在存入或購入時起計三個月內到期。

2.10 非金融資產的減值

每個報告期期末審查內部及外部資訊，以釐定是否出現資產減值的跡象，或以往確認的減值款額是否不再存在或有所減少。如有任何此等跡象，則評估有關資產的可收回金額。資產的可收回金額指其公平值減處置成本與使用價值兩者之較高者。倘資產的帳面值超逾其可收回金額，則減值款額計入盈餘或虧絀。

倘釐定可收回金額的估計出現轉變而導致可收回金額上升，則撥回減值款額，惟撥回減值款額，不得超過假設過往年度並無確認減值款額的情況下資產的帳面值。撥回減值款額在確認撥回期間計入盈餘或虧絀。

2.9 Cash and cash equivalents

Cash and cash equivalents include cash and bank balances, and short-term highly liquid investments that are readily convertible to known amounts of cash and 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. 使用權資產

使用權資產的帳面值及年內變動列示如下：

辦公室租賃

3. RIGHT-OF-USE ASSETS

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

Office lease

		2022 港幣HK\$	2021 港幣HK\$
成本	Cost		
年初結餘	Balance at beginning of year	7,350,712	7,350,712
年內購入 / 處置	Addition / Disposal during the year	-	-
年末結餘	Balance at end of year	<u>7,350,712</u>	<u>7,350,712</u>
累計折舊	Accumulated depreciation		
年初結餘	Balance at beginning of year	3,266,983	1,633,491
年內折舊	Charge for the year	1,633,492	1,633,492
年末結餘	Balance at end of year	<u>4,900,475</u>	<u>3,266,983</u>
帳面淨值	Net book value		
年末結餘	Balance at end of year	<u>2,450,237</u>	<u>4,083,729</u>
年初結餘	Balance at beginning of year	<u>4,083,729</u>	<u>5,717,221</u>

審計署署長報告-法律援助服務局帳目審計結果
Report of the Director of Audit on the Accounts of LASC

4. 物業、廠房及設備

4. PROPERTY, PLANT AND EQUIPMENT

		電腦設備 Computer equipment 港幣 HK\$	辦公室設備 Office equipment 港幣 HK\$	傢具及裝置 Furniture and fixtures 港幣 HK\$	總數 Total 港幣 HK\$
成本	Cost				
於2020年4月1日	At 1 April 2020	85,596	67,104	24,750	173,450
年內處置	Disposal during the year	(4,580)	-	-	(4,580)
於2021年3月31日	At 31 March 2021	77,016	67,104	24,750	168,870
年內購入	Addition during the year	9,280	-	-	9,280
於2022年3月31日	At 31 March 2022	86,296	67,104	24,750	178,150
累計折舊	Accumulated depreciation				
於2020年4月1日	At 1 April 2020	73,621	55,833	8,662	138,116
年內折舊	Charge for the year	7,975	9,636	2,475	20,086
處置時撥回	Written back on disposal	(4,580)	-	-	(4,580)
於2021年3月31日	At 31 March 2021	77,016	65,469	11,137	153,622
年內折舊	Charge for the year	1,805	1,635	2,475	5,915
於2022年3月31日	At 31 March 2022	78,821	67,104	13,612	159,537
帳面淨值	Net book value				
於2022年3月31日	At 31 March 2022	7,475	-	11,138	18,613
於2021年3月31日	At 31 March 2021	-	1,635	13,613	15,248

5. 現金及等同現金項目

5. CASH AND CASH EQUIVALENTS

		2022 港幣HK\$	2021 港幣HK\$
銀行現金	Cash at bank	1,323,779	1,361,016
手頭現金	Cash in hand	1,918	546
		1,325,697	1,361,562

6. 租賃負債

租賃負債的帳面值及年內變動如下：

6. LEASE LIABILITIES

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

		2022 港幣HK\$	2021 港幣HK\$
年初結餘	Balance at beginning of year	4,147,336	5,721,879
融資現金流的變動	Changes from financing cash flows		
租賃支付款項	Lease payments	(1,635,005)	(1,647,830)
非現金的變動	Non-cash changes		
租賃負債的利息費用	Interest expense on lease liabilities	50,045	73,287
年末結餘	Balance at end of year	<u>2,562,376</u>	<u>4,147,336</u>
歸類為：	Classified as:		
流動負債	Current liabilities	1,714,700	1,623,413
非流動負債	Non-current liabilities	847,676	2,523,923
		<u>2,562,376</u>	<u>4,147,336</u>
租賃負債的到期狀況 (未折現的合約現金流量)：	Maturity profile of lease liabilities (contractual undiscounted cash flows)：		
- 12個月內	- within 12 months	1,726,608	1,635,005
- 12個月後但不超過24個月	- after 12 months but within 24 months	863,304	1,726,608
- 24個月後但不超過60個月	- after 24 months but within 60 months	-	863,304
		<u>2,589,912</u>	<u>4,224,917</u>
收支報表內確認與租賃 有關的支出項目：	Expense items in relation to the lease recognised in the income and expenditure account:		
租賃負債利息支出	Interest expense on lease liabilities	50,045	73,287
租賃現金流出總額	Total cash outflow for lease	<u>1,635,005</u>	<u>1,647,830</u>
租賃負債	Lease liabilities	<u>1,635,005</u>	<u>1,647,830</u>

7. 經常性補助基金

儲備上限是年度核准的經常性補助的15%(即上年度經審計財務報表所列的補助金額)。如儲備水平超越了上限，本局須於經審計財務報表發布後的下個財政年度，將超出的款額歸還政府。

8. 政府補助

從香港特別行政區政府收取的補助為7,010,000港元(2021年：6,977,000 港元)。

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\$7,010,000 (2021: HK\$6,977,000).

		2022 港幣HK\$	2021 港幣HK\$
年度經常性補助	Annual recurrent grant	6,800,000	6,977,000
非經常性補助	Non-recurrent grant	210,000	-
政府補助	Subventions from the Government	<u>7,010,000</u>	<u>6,977,000</u>

9. 職員酬金

9. STAFF EMOLUMENTS

		2022 港幣HK\$	2021 港幣HK\$
公務員員工：	Civil service staff:		
薪金	Staff cost	3,999,525	4,130,721
非公務員合約員工：	Non-civil-service contract staff:		
薪金	Staff salaries	370,920	370,920
約滿酬金	Gratuities	35,898	35,345
強積金	Provident fund	20,001	20,001
未放取假期撥備	Provision for untaken leave	(3,078)	(422)
		<u>423,741</u>	<u>425,844</u>
		<u>4,423,266</u>	<u>4,556,565</u>

10. 其他支出

10. OTHER EXPENSES

		2022 港幣HK\$	2021 港幣HK\$
調查及顧問服務	Survey and consultancy	210,000	-
編製年報 / 通訊	Production of annual report / newsletter	63,300	63,060
常規出版物、期刊及雜誌	General publications, periodicals and journals	53,580	59,001
公用設施及行政支出	Utility and administration expenses	124,718	94,447
會計費用	Accountancy fee	40,500	40,500
其他支出	Other expenses	25,861	13,561
		517,959	270,569

11. 金融風險管理

11. FINANCIAL RISK MANAGEMENT

本局的主要金融工具為銀行現金及租賃負債，而由該等金融工具引起的風險主要是信貸風險和流動資金風險。

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

*信貸風險**Credit risk*

信貸風險指金融工具的一方持有者會因未能履行責任而引致另一方蒙受財務損失的風險。本局的金融資產於報告日須承受的最高信貸風險是相等於資產的帳面值。

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 maximum exposure to credit risk of the financial assets of the Council at the reporting date is equal to their carrying amounts.

為減低信貸風險，本局的銀行現金存放於香港一間有信譽的持牌銀行。因此，這些金融資產的信貸風險不大。

按穆迪評級分析，銀行現金在報告日的信貸質素呈列如下：

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 of these financial assets 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:

		2022 港幣HK\$	2021 港幣HK\$
按信貸評級列示的銀行現金	Cash at bank, by credit rating		
Aa1 至 Aa3	Aa1 to Aa3	<u>1,323,779</u>	<u>1,361,016</u>

雖然按攤銷成本值計量的金融資產須符合減值規定，但本局估計它們的預期信貸虧損並不重大，因此認為無需作虧損準備。

流動資金風險

流動資金風險是指機構在履行與金融負債相關的責任時遇到困難的風險。

本局已制定一項流動資金政策，由本局成員定期檢討。此政策規定本局的流動資金每月維持在一個穩健水平，確保有足夠流動資金履行所有責任。因此，本局不會面臨重大的流動資金風險。

租賃負債的到期狀況在附註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 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 exposures to liquidity risk.

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

12. 資本管理

本局的唯一資本來源是政府的經常性補助，本局管理資本的目標為：

- 符合《法律援助服務局條例》；及
- 維持資本水平以資助本局的營運以達到附註1所述的目標。

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

13. 金融資產和金融負債的公平值

所有金融資產和金融負債均以公平值或與其相差不大的金額列於資產負債表上。

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.

