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法律援助服务局  
LEGAL AID SERVICES COUNCIL

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## 关于法援局 About the LASC

### 成立

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

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

### 抱负

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

### Establishment

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

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

### Vision

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

## 使命

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

## 信念

### 全力以赴

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

### 公正独立

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

## 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.

### 通众近民

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

### 开诚布公

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

### 敏于众望

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

### 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.

## 职能

法援局负责监督由法援署提供的法援服务的管理。法援署就该等服务的提供向法援局负责。

本局为履行职责，可：

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

## 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.





本局无权就法援署的职员事宜及其对个别案件的处理向法援署作出指示。

本局亦是行政长官在关于获公帑资助并由法援署提供的法援服务的政府政策上的咨询组织，并须就下列事宜作出建议：

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

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

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

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

## 成员

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

于2022年3月31日，法援局成员包括：

梁永祥教授 GBS, JP (主席)

陈晓峰律师 MH, JP

蓝嘉妍律师

刘麦嘉轩女士 BBS, JP

刘诗韵女士 JP

李佩珊女士

白天赐大律师

石书铭大律师

温丽司女士

法律援助署署长庄因东先生 JP  
(当然成员)

## Membership

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

Members of the Council as of 31 March 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)



成员简历 About the Members

梁永祥教授 GBS, JP (主席)

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



- 资深银行家，曾在传统银行、证券公司及虚拟银行担任高职
- 曾任「劏房」租务管制研究工作小组主席、地产代理监管局主席、雇员再培训局及香港舞蹈团主席、香港演艺学院校董会主席及香港浸会大学校董会及谘议会司库
- 获颁香港演艺学院荣誉博士、香港浸会大学荣誉大学院士、香港大学专业进修学院荣誉院士及职业训练局荣誉院士
- 获委任为香港浸会大学商学院荣誉教授及香港恒生大学客席教授
- A senior banker who has held top positions in traditional bank, securities company, and virtual bank
- 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



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

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

**蓝嘉妍律师**  
**Ms Karen LAM**



- 香港律师会会员服务常务委员会委员
- 香港律师会执业者事务常务委员会委员
- 税务上诉委员会委员
- 事务费委员会委员（由香港法例第159章《法律执业者条例》第74条下而设立）
- 荣华慈善基金咨询委员会委员
- 中华全国青年联合会委员（港区代表）
- 上诉委员会（房屋）成员
- 香港特别行政区执业律师
- 香港调解资历评审协会认可综合调解员
- 广东法院粤港澳大湾区跨境商事纠纷特邀调解员
- 赛法思律师事务所高级律师
- 香港律师会理事会前理事
- 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

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



- 执业会计师
- 英格兰及威尔斯特许会计师公会会员
- 香港会计师公会会员
- 中华人民共和国财政部会计咨询专家
- 中华人民共和国江苏省政协委员
- 强制性公积金计划管理局主席及非执行董事
- 强制性公积金计划管理局之全资附属公司积金易平台有限公司主席及非执行董事
- 金融领导委员会委员
- 香港金融管理局外汇基金咨询委员会成员
- 外汇基金咨询委员会辖下的金融基建及市场发展委员会成员
- 外汇基金咨询委员会辖下的管治委员会成员
- 金融学院有限公司董事
- BEPS 2.0 咨询小组委员
- 公务员叙用委员会成员
- 政府助学金联合委员会主席
- 香港大学校务委员会及校董会成员
- 曾任香港会计师公会税务委员会主席、副主席和成员；香港会计师公会税务专项学会执行委员会主席及香港会计师公会社区服务委员会副主席
- 曾任香港政府整笔拨款独立检讨委员会成员、经济机遇委员会成员、财务汇报局财务汇报委员团委员、金融发展局市场推广小组委员、金融发展局政策研究小组委员、香港贸易发展局理事会成员、廉政公署贪污问题咨询委员会成员、海滨事务委员会成员、航空发展咨询委员会成员、司法人员薪俸及服务条件常务委员会成员及妇女事务委员会成员
- 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

刘诗韵女士 JP  
Ms Serena LAU Sze Wan JP



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

## 李佩珊女士

Ms Rosita LEE Pui Shan



- 恒生银行有限公司投资产品及顾问业务主管
- 恒生投资管理有限公司董事兼行政总裁
- 恒生投资服务有限公司董事兼行政总裁
- 恒生前海基金管理有限公司董事
- 财务汇报局非执行董事
- 证券及期货事务监察委员会产品咨询委员会成员
- 证券及期货事务监察委员会杠杆式外汇买卖仲裁委员会主席
- 香港总商会中国委员会成员
- 香港科大分会会员
- 香港金融学院会员
- Head of Investment Products and Advisory Business of Hang Seng Bank Limited
- Director and Chief Executive Officer of Hang Seng Investment Management Limited
- Director and Chief Executive Officer of Hang Seng Investment Services Limited
- Director of Hang Seng Qianhai Fund Management Company Limited
- Non-Executive Director of The Financial Reporting Council
- Member of The 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

## 白天赐大律师

Mr Timothy E.D. PARKER



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

石书铭大律师  
Mr Randy SHEK



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



**温丽司女士**  
**Miss Iris WAN Lai-sze**



- 公共及非牟利机构共创顾问
- 青年参与顾问
- 领袖培训导师
- 14年内为逾10 000位来自非牟利团体、公营机构和私营企业的年轻领袖和高级管理人员提供领导才能发展和共创培训
- 曾服务倡导青年充权、教育平等和弱势家庭福利的非牟利机构
- 博彩及奖券事务委员会委员
- 消费者委员会委员
- 交通咨询委员会委员
- 华人永远坟场管理委员会增选委员
- 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

## 法律援助署署长庄因东先生 JP（当然成员）

Mr CHONG Yan Tung, Chris JP, Director of Legal Aid (ex-officio)



- 持有香港大学法律学学士学位
- 取得香港特别行政区高等法院的律师资格
- 1992年10月加入法律援助署，担任法律援助律师
- 2022年3月获委任为法律援助署署长
- 曾任家事法庭使用者委员会、破产欠薪保障基金委员会、首席法官辖下调解工作小组、律政司司长调解督导委员会辖下的规管架构小组委员会的委员
- 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

## 主席回顾 Chairman's Review

我很高兴向大家介绍2021-2022年度报告，这是我第三份以法律援助服务局（法援局）主席身份完成的年报。

法援服务是法律制度中不可或缺的一部分，对维护香港的法治扮演着重要的角色。政府提供法援服务的目的是确保所有符合法律援助署（法援署）认可资格的申请人士，不会因经济能力有限而无法寻求公义。一般来说，当法援申请人同时通过《法律援助条例》规定的经济审查和案情审查，他便符合资格获取法援。本局会继续聚焦监督由法援署提供的法援服务的管理，并就完善法援署的管理和运作透明度提出各种可行的建议。

作为经济审查的基础，普通法律援助计划（「普通计划」）和法律援助辅助计划（「辅助计划」）的财务资格限额均会参考丙类消费物价指数的一般物价变动的情况作周年检讨。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)**



周年检讨中，政府认为值得保留0.1%的减幅，留待取得涵盖2020年7月至2021年7月的丙类消费物价指数的累计变动才一并考虑。在参照期由2020年7月至2021年7月内，丙类消费物价指数录得1.1%的升幅，政府已完成2020年7月至2021年7月有关财务资格限额的周年检讨工作，并建议把财务资格限额上调1.0%，以反映由2019年7月至2021年7月的两年累计变动。法援署署长第一押记的周年检讨亦将采取上述安排。

在2021-2022年间，由于新型冠状病毒在社区爆发，香港在过去12个月继续应对前所未有的挑战。同样地，法援制度亦面临严峻的考验，其持续性亦受到威胁。社会越来越关注法援受助人可能滥用提名律师的机制，尤其在司法覆核案件。此外，亦有关关注某些刑事法援案件及与司法覆核有关的法援案件有否集中由某些律师、律师事务所或大律师事务所处理。

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.

鉴于法援制度对维护本港法治的重要性，政府必须维持公众对该制度的信心，确保法援制度持续达到市民的期望。按照上述方针，政务司司长办公室与法援署于2021年进行检视法援制度。于2021年10月，本局收到政府从不同方面完善制度的建议措施，经详细讨论后，本局不偏不倚地议决支持完善措施的建议。在2022年初，政府开始实施有关措施，我相信定能提高公众对香港法援制度的信心。有见公众对法援制度的信任乃重中之重，本局将继续齐心协力释除公众疑虑，让公众更了解真正的法援制度。为此，本局已聘请专业公关顾问，通过加强宣传渠道，向公众发布准确资讯和讯息，释除公众的误解。在2022年初，我曾与前任法援署署长邝宝昌先生接受多个媒体访问，以推展法援政策的完善措施。我希望藉此向邝先生表达衷心感谢，为他于任期间所作出的专业支持，并祝愿他开展健康与丰盛的退休生活。

此外，政府邀请本局进行另一轮扩展「辅助计划」范围的检讨，特别研究纳入个别业主向多层大厦业主立案法团提出申索的可能性。本局因此开展搜集资料和数据的工作，希望了解业主立案法团可否被视为有能力支付赔偿的被告，以及向业主立案法团提出的申索是否属胜诉机会较高和赔偿额与讼费比例较佳的案件。经研究及检视所有收集的资料与相关考虑因素后，本局在2022年5月正式向政府提出扩展「辅

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,

助计划」范围的建议，以纳入个别业主就大厦管理向业主立案法团提出的申索。

因确信公正的法援制度是社会的核心所在，本局将继续竭力确保在法律面前人人平等，即使经济能力有限的人，也能寻求正义伸张，维护和巩固香港社会的法治精神。

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.



## 检视法律援助制度的运作

### Review of the Operations of the Legal Aid System

「法治」是香港的核心价值和赖以成功的基石。为确保市民享有《基本法》第二十五条所赋予的权利，即「香港居民在法律面前一律平等」，确保没有人会因欠缺经济能力而无法寻求公义乃至为重要。在过去50年，法律援助署（法援署）的专业和卓越表现，成就一个备受国际推崇以及全面的法援制度，并在香港一直担当着重要角色。

尽管如此，社会越来越关注法援受助人（受助人）可能滥用提名律师的机制，尤其在司法覆核案件。此外，亦有关某些刑事法援案件及与司法覆核有关的法援案件有否集中由某些律师、律师事务所或大律师事务所处理。

鉴于法援制度对维护本港法治的重要性，政府必须维持公众对该制度的信心，确保法援制度持续达到市民的期望。按照上述方针，政务司司长办公室与法援署为达致以下目标，于2021年10月完成检视法律援助制度：

- (a) 加强管理法援申请及个案，以防范法援制度可能出现滥用的情况；
- (b) 提升法援署工作的透明度，以加深公众对该署工作的认识和了解，并提升对法援制度的信心；以及
- (c) 增加合资格接办法援案件的律师人数，以加强防止获委派案件过度集中的情况，长远而言，让受助人获益。

“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.



## 完善制度的建议措施

### 受助人提名律师及法援署委派案件

为释除公众对案件过分集中由某些律师及大律师接办的疑虑，以及在更平均地分配案件给同样符合资格的律师和容许受助人提名律师两者之间取得平衡，法援署将就律师可接办与司法覆核有关的法援案件设立新限额，计算在每名律师 / 大律师可接办的所有民事法援案件限额内，即每名律师可接办的案件限额为5宗，每名大律师可接办的案件限额为3宗。新建议会增加可处理与司法覆核有关案件的律师及大律师的数目。由于与司法覆核有关的案件相对较少及较复杂，若有更多具备相关经验的律师及大律师可接办有关案件，长远来说对受助人和法援制度都会有所裨益。

## 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.



## 检视法律援助制度的运作

### Review of the Operations of the Legal Aid System

民事案件方面，每位律师和大律师可接办的民事法律案件限额分别为35宗和20宗。政府会不时检讨及在行政上调整这些个案数目的上限。上一次的调整在2018年，当时每位律师的案件限额由45宗调低至现时的35宗，大律师的限额则由25宗调低至现时的20宗。为了进一步防止过度集中委派案件予某些律师/大律师的可能及加强把关，法援署将进一步下调每位律师可接办的民事法援案件限额至30宗和每位大律师的限额至15宗。长远而言，新限额有助增加《法律援助名册》(《名册》)内合资格并具经验的法援律师数目。

《法律援助条例》(第91章)有条文规定民事法援案件的受助人自行提名律师的情况，但规管刑事法援案件的《刑事案件法律援助规则》(第221D章)则没有就提名律师事宜订定条文。然而，多年来，刑事案件的受助人往往会自行提名律师，而署方会像审批民事案件的提名般审批这类提名。虽然法援署署长会在考虑多项因素后决定是否接纳有关提名，但这做法让受助人和市民产生错误印象，以为在刑事案件提名律师是受助人的法定「权利」。

为免产生错误印象，以及为让法援署可逐步累积更多具备处理刑事法援案件经验的律师，标准做法会由法援署署长指派律师予受助人，并只在特殊情况下才接受提名律师，例如所提名的律师曾在下级法院代表受助人。

法援署会根据案件的性质和审讯所属法院，在考虑律师的专业范畴和经验后，为《名册》内的律师设立不同登

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

注册；亦会考虑为一些登记册制订轮替表。不过，最终的指派决定仍会由法援署署长作出。这项措施连同司法覆核个案的新委派限额，以及下调后的民事法援个案委派限额，应有助增加《名册》内符合资格接办各类案件的法援律师数目，长远来说会对受助人有利。

### 加强个案管理工作

为更妥善管理委派的法援个案，法援署将引入下列改善措施：

- (a) 要求外委律师，如他们预计自己无法履行职责，例如因刑事罪行被捕或被起诉，须及时通知法援署。如他们未能及时通知法援署，便须承担后果；
- (b) 订立机制，以便在原本委派的律师被认为有利益冲突，或出现某些情况导致他们不适宜/无法代表受助人时，法援署可把个案重新委派予其他律师；
- (c) 如受助人（或外委律师）在未经法援署事先同意下增聘私人执业律师（即使属义务性质或最终遭法庭拒绝），法援署会取消有关法援（或重新委派律师）；
- (d) 要求受助人在法援申请获批之前及之后，就其个案申报其他资助来源；
- (e) 成立专责的内部司法覆核监察委员会，由法援署署长担任主席，监督与司法覆核有关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

## 检视法律援助制度的运作

### Review of the Operations of the Legal Aid System

- (f) 在有需要时，定期向本局汇报处理司法覆核案申请及管理相关获批个案的情况。

就与司法覆核有关的案件而言，法律援助署会从以下几方面加强它的把关角色：

- (a) 除了继续严谨地进行案情审查，并只批出法援予具合理理据的司法覆核案申请者外，分阶段发出有限度的法援证书，让法律援助署严密监察有关案件在法律程序中不同阶段的理据（例如在司法覆核许可获得批准的情况下才扩大法援证书的范围）。对于再没合理理据继续进行法律程序的案件，法律援助署会取消有关的法援证书；
- (b) 严格审查涉及寻求相同或实质相同结果而提出的多宗司法覆核法援申请，当中只有最具实质理由进行司法覆核的申请才会获批法援；以及
- (c) 继续行使发出法定命令的权力，如有人濫用法援服务，例如多次在没有充分理由或一再被拒发证书的情况下仍提出申请，其申请将概不受理，为期最长3年。

这些措施可加强防范法律援助制度可能遭到濫用，有助确保公帑用得其所；而通过更妥善地管理外委个案，受助人的利益亦会获得保障。

#### 提高透明度

近期社会对法律援助的不少疑虑，似乎出于对法律援助工作的一些误解和错误印象。碍于法律专业保密权及

- (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

某些私隐限制，法援署往往未能迅速澄清其立场或有关个案详情。法援署将要求法援申请人（或可从与司法覆核有关案件的申请人开始）给予书面同意，容许法援署在法援署署长认为合适的情况下，披露该申请人的申请结果及 / 或批准或拒绝申请的原因。

在不违反任何法律程序及相关私隐限制的情况下，法援署会定期在其网站公布与各类案件（包括司法覆核案件）相关的法援统计资料。法援署亦会清楚列明案情审查的准则和考虑因素，以及委派法援案件的准则，例如：个别律师事务所的人手、资源，以及如何评估这些因素；外委律师在其律师事务所的表现记录；以及曾否延误法援案件的进度等，以供公众和法律业界参考。

## 实施情况

本局支持政府于2021年10月提出的改善措施建议，并期望完善制度的建议措施得以尽早实施。

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.



## 法律援助申请人财务资格限额的检讨及法律援助署署长第一押记 Annual Reviews of Financial Eligibility Limits of Legal Aid Applicants and Director of Legal Aid's First Charge

### 法律援助申请人财务资格限额

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

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

### Financial Eligibility Limits of Legal Aid Applicants

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

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

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



根据政府在1999年9月就《1999年法律援助（修订）条例草案》向立法会提交的报告，政府会参考丙类消费物价指数的一般物价变动的情况，每年检讨两个计划的财务资格限额。于2019年7月至2020年7月的周年检讨中，政府保留期内丙类消费物价指数0.1%的减幅，并会与2020年7月至2021年7月的累计变动一并考虑。根据参照期内，即2020年7月至2021年7月，丙类消费物价指数上升了1.1%。政府已完成了2020年7月至2021年7月有关财务资格限额的周年检讨工作，并建议财务资格限额上调1.0%，以反映由2019年7月至2021年7月的两年累计变动。

政府计划于2022立法年度向立法会提交决议案，上调财务资格限额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%.

## 法律援助申请人财务资格限额的检讨及法律援助署署长第一押记

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

#### 法律援助署署长第一押记

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

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

#### 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).

于2019年7月至2020年7月的周年检讨中，政府保留期内丙类消费物价指数0.1%的减幅，并会与2020年7月至2021年7月的累计变动一并考虑。根据参照期内，即2020年7月至2021年7月，丙类消费物价指数上升了1.1%。政府已完成2020年7月至2021年7月有关法律援助署署长第一押记的周年检讨工作，并建议法援署署长第一押记的两项指定款额上调1.0%，以反映由2019年7月至2021年7月的两年累计变动。

政府计划于2022立法年度向立法会提交决议案，上调法律援助署署长第一押记的两个指定款额1%。

## 未来路向

政府会监察丙类消费物价指数的变动，并在得出结果后向本局报告。

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.





## 检讨法律援助辅助计划 Review of Supplementary Legal Aid Scheme

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

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

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

于2020年3月，政府邀请本局进行另一轮扩展「辅助计划」范围的检讨，特别研究纳入个别业主向多层大厦业主立案法团提出申索的可能性。

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，本局通过一些法律系学生的协助进行了一项研究项目，从以往的法庭案件中，寻找个别业主向大厦业主立案法团提出申索的相关统计数据 and 资料。经慎重考虑研究发现及探讨收集到的所有资料和相关考虑因素后，本局于2022年5月正式向政府提出建议扩展「辅助计划」范围，以纳入个别业主就大厦管理向业主立案法团提出的申索。

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.

## 与相关持分者的联系

### Communication with Relevant Stakeholders

法援局自成立以来，一直与负责制定法律援助政策及管理法律援助署（法援署）的政策局保持密切联系。在2021-2022年间，政府告知本局关于政府就不同法援议题提出的建议或表达的立场，包括呈交立法会司法及法律事务委员会的文件，这些文件涉及法援申请人财务资格限额的周年检讨及有关法援的政策措施。

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年成立以来，为经济能力有限的人提供法援，让其得以寻求正义伸张。本局主席在2022年6月2日为「法律援助署五十周年巡回展览」开幕礼担任主礼嘉宾，主席期盼法援署在未来五十年及以后一切顺利，本局亦会继续与法援署紧密联系，确保市民大众能得到法律援助服务，以维护及加强香港法治。

偶有个别立法会议员与市民提出对某些法律援助事宜的批评，有些甚至会在社交媒体广泛流传，这些误解与偏见可能会引起大众关注。正如之前提及，本局会与法援署紧密联系，积极提升香港法律援助服务的正面形象。在这方面，本局已聘请公关顾问，透过一系列宣传活动，以释除公众疑虑。公关顾问曾安排本局主席和法援署署长接受媒体访问，以消除公众误解和宣传完善法律援助政策的措施。同时，公关顾问亦会制作宣传资料以便法援署更新其「脸书」，并在目标群体中流传。

2021年10月，本局主席代表本局出席由廉政公署举办的诚信领导会议。该会议为公共机构的领导人员提供有关最新诚信议题的平台，并鼓励各机构积极落实诚信管理，提升廉洁文化。本局会积极提高全体成员和员工对诚信管理的意识及了解。

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.

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

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

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

在2021年4月1日至2022年3月31日期间，本局共接获28宗要求提供大律师证明书的申请。其中最多申请人涉及的刑事案件类别是「贩卖危险药物」，占总刑事案件申请的一半；至于民事案件，则没有显著的主要类别。在28宗申请中，23宗获批，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.

在已签发的23份大律师证明书中，1份证明申请人有合理机会上诉得直，另外22份则述明申请人提出的上诉并无合理机会得直。

在2020-2021年度及2021-2022年度接获的申请的相关统计列表如下：

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	总计 Total	刑事案件 Criminal Case	民事案件 Civil Case	总计 Total
<b>申请 Applications</b>						
获批 Approved	10	2	12	21	2	23
被拒 Refused	7	6	13	1	4	5
被终止 Aborted	0	0	0	0	0	0
被撤回 Withdrawn	1	0	1	0	0	0
总计 Total	18	8	26	22	6	28
<b>已发出的大律师证明书 Certificates by counsel issued</b>						
有合理机会上诉得直案件 Cases certified to have reasonable prospects of success	0	2	2	1	0	1
无合理机会上诉得直案件 Cases certified not to have reasonable prospects of success	10	0	10	20	2	22
总计 Total	10	2	12	21	2	23
<b>有合理机会上诉得直案件 Cases certified to have reasonable prospects of success</b>						
经法援署覆核后获提供法律援助 Legal aid granted after review by LAD	0	1	1	0	0	0
经法援署覆核后仍不获提供法律援助 Legal aid not granted after review by LAD	0	1	1	1	0	1
总计 Total	0	2	2	1	0	1

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

以上统计数据显示：

- (a) 2021-2022年度总申请数目上升8%（由2020-2021年度的26宗上升至2021-2022年度的28宗）；与刑事案件有关的申请上升22%（由2020-2021年度的18宗上升至2021-2022年度的22宗）及与民事案件有关的申请下降25%（由2020-2021年度的8宗下降至2021-2022年度的6宗）；
- (b) 在2021-2022年度获大律师证明有合理机会上诉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，法援署没有因应有合理机会上诉得直的大律师证明书而批出法律援助。

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.



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

在2021-2022年度，就23宗成功获批的申请，合共拨出930,000元作为支付大律师及律师提供证明书的费用，详情如下：

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 –

	获批申请数目 Number of Applications Approved	大律师费用 Counsel Fees	律师费用 Solicitor Fees	费用总数 Total Fees
刑事案件 Criminal Case	21	\$483,000	\$273,000	\$756,000
民事案件 Civil Case	2	\$116,000	\$58,000	\$174,000
总计 Total	23	\$599,000	\$331,000	\$930,000





## 行政 Administration

### 法律援助会议出席纪录

法律援助局在2021-2022年度召开了七次会议，其中一次出席成员数目未达法定人数要求。各成员出席率列表如下：

### Attendance at Council Meetings

In 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 –

法律援助局成员 Council Members	出席会议次数 <sup>#</sup> No. of Meetings Attended <sup>#</sup>	出席率 Attendance Rate
梁永祥教授 GBS, JP Prof. William LEUNG GBS, JP	6	100%
陈晓峰律师 MH, JP Mr Nicholas CHAN MH, JP	6	100%
蓝嘉妍律师 Ms Karen LAM	5	83%
刘麦嘉轩女士 BBS, JP Mrs Ayesha LAU BBS, JP	5	83%
刘诗韵女士 JP Ms Serena LAU JP	6	100%
李佩珊女士 Ms Rosita LEE	6	100%
白天赐大律师 Mr Timothy PARKER	4	67%
石书铭大律师 Mr Randy SHEK	3	50%
温丽司女士 Miss Iris WAN	3	50%
法律援助署署长 Director of Legal Aid	6	100%

# 出席成员数目未达法定人数要求的一次会议并不计算在内。

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



## 采纳促进种族平等 行政指引

政府于2019年修订其推行的促进种族平等行政指引，并期望所有政府政策局、部门和相关机构采纳。这些指引为公共机构提供指导，以期使所有香港市民，不论种族，皆有平等机会获得公共服务。本局应政府的呼吁，在提供公共服务时已参考这些指引。本局会按要求提供有关「提供大律师证明书计划」的口译和笔译服务。于2021-22年，本局安排全体员工透过公务员学院的「公务员易学网」参与相关的网上研讨会与培训。员工的反应正面，表示更加理解不同种族人士所面对的困难，并在合适的工作场合中能运用所学到的知识和技巧。

## 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.

## 职业安全与健康

为减低新型冠状病毒散播的风险，本局为办公室添置了一台空气净化机，并聘用了一间获认可的室内空气质素检定证书签发机构，评估办公室的室内空气质素，并获得由环境保护署所推行的办公室及公众场所室内空气质素检定计划下发出的「卓越级」室内空气质素检定证书。此外，为减低病毒感染和散播的风险，本局已加强一系列防控措施，包括定期清洗地毡、窗帘和风机盘管组件，并于办公室入口处提供酒精搓手液和设置消毒地垫。根据卫生防护中心发出的2019冠状病毒病的健康指引，本局已要求全部员工需符合疫苗通行证的要求，并在进入工作场所时使用「安心出行」扫描场所二维码，从而及早发现隐藏传播链。本局亦为需要向公众提供面对面服务或外勤工作的员工，配备外科口罩和手套。本局致力为员工提供一个无菌且受良好保护的工作环境。

## 职员编制

截至2022年3月底，秘书处共有六名职员，包括四名由政府借调的公务员和两名由本局聘请的合约员工。

## 财务事宜

本局为公帑资助的法定机构，于2021-2022年度，本局从政府收取的补助为7,010,000元，全年总支出为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.

# 审计署署长报告-法律援助服务局帐目审计结果

## Report of the Director of Audit on the Accounts of LASC

### 独立审计师报告 致立法会

#### 意见

我已审计列载于第47至67页的法律援助服务局财务报表，该等财务报表包括于2022年3月31日的资产负债表与截至该日止年度的收支报表、权益变动表和现金流量表，以及财务报表的附注，包括主要会计政策概要。

我认为，该等财务报表已按照香港会计师公会颁布的《香港财务报告准则》真实而中肯地反映法律援助服务局于2022年3月31日的财务状况及截至该日止年度的财务表现和现金流量，并已按照《法律援助服务局条例》(第489章)妥为拟备。

#### 意见的基础

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

### Independent Auditor's Report To the Legislative Council

#### Opinion

I have audited the financial statements of the Legal Aid Services Council set out on pages 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.

### 法律援助服务局就财务报表 而须承担的责任

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

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

### 审计师就财务报表审计 而须承担的责任

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

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

### *Responsibilities of the Legal Aid Services Council for the financial statements*

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

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

### *Auditor's responsibilities for the audit of the financial statements*

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

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

- 识别和评估因欺诈或错误而导致财务报表存有重大错误陈述的风险；设计及执行审计程序以应对这些风险；以及取得充足和适当的审计凭证，作为我意见的基础。由于欺诈可能涉及串谋、伪造、蓄意遗漏、虚假陈述，或凌驾内部控制的情况，因此未能发现因欺诈而导致重大错误陈述的风险，较未能发现因错误而导致者为高；
- 了解与审计相关的内部控制，以设计适当的审计程序。然而，此举并非旨在对法律援助服务局内部控制的有效性发表意见；
- 评价法律援助服务局所采用的会计政策是否恰当，以及其作出的会计估计和相关资料披露是否合理；
- 判定法律援助服务局以持续经营作为会计基础的做法是否恰当，并根据所得的审计凭证，判定是否存在与事件或情况有关，而且可能对法律援助服务局持续经营的能力构成重大疑虑的重大不确定性。如果我认为存在重大不确定性，则有必要在审计师报告中请使用者留意财务报表中的相关资料披露。假若所披露的相关资料不足，我便须发出非无保留意见的审计师报告。我的结论是基于截至审计师报告日止所取得的审计凭证。然而，未来事件或情况可能导致法律援助服务局不能继续持续经营；及
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Legal Aid Services Council's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Legal Aid Services Council;
- conclude on the appropriateness of the Legal Aid Services Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Legal Aid Services Council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Legal Aid Services Council to cease to continue as a going concern; and

审计署署长报告-法律援助服务局帐目审计结果  
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- 评价财务报表的整体列报方式、结构和内容，包括披露资料，以及财务报表是否中肯反映交易和事项。

除其他事项外，我与负责管治的人士沟通了计划的审计范围、时间安排和重大审计发现，包括我在审计中识别出内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.



审计署署长  
首席审计师  
蔡秀玫代行

S. M. CHOI  
Principal Auditor  
for Director of Audit

2022年8月26日  
审计署  
香港金钟道66号  
金钟道政府合署高座6楼

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

## 资产负债表 BALANCE SHEET

于2022年3月31日 AS AT 31 MARCH 2022

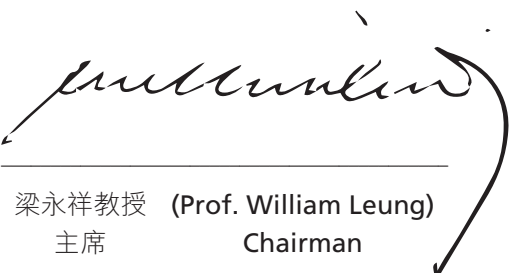
		附注 Note	2022 港币HK\$	2021 港币HK\$
<b>非流动资产</b>	<b>NON-CURRENT ASSETS</b>			
使用权资产	Right-of-use assets	3	2,450,237	4,083,729
物业、厂房及设备	Property, plant and equipment	4	18,613	15,248
			<u>2,468,850</u>	<u>4,098,977</u>
<b>流动资产</b>	<b>CURRENT ASSETS</b>			
现金及等同现金项目	Cash and cash equivalents	5	1,325,697	1,361,562
应收利息	Interest receivable		10	11
按金	Deposits		2,250	2,250
			<u>1,327,957</u>	<u>1,363,823</u>
<b>流动负债</b>	<b>CURRENT LIABILITIES</b>			
租赁负债	Lease liabilities	6	(1,714,700)	(1,623,413)
职员约满酬金拨备	Provision for staff gratuities		(20,155)	(22,180)
未放取假期拨备	Provision for untaken leave		(11,981)	(15,059)
			<u>(1,746,836)</u>	<u>(1,660,652)</u>
<b>净流动负债</b>	<b>NET CURRENT LIABILITIES</b>		<u>(418,879)</u>	<u>(296,829)</u>
<b>非流动负债</b>	<b>NON-CURRENT LIABILITIES</b>			
租赁负债	Lease liabilities	6	(847,676)	(2,523,923)
<b>净资产</b>	<b>NET ASSETS</b>		<u>1,202,295</u>	<u>1,278,225</u>
上列项目代表：	Representing:			
<b>政府基金</b>	<b>GOVERNMENT FUNDS</b>			
经常性补助基金	Recurrent subvention fund	7	1,202,295	1,278,225

随附附注1至13为本财务报表的一部分。

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

此等财务报表已于2022年8月26日经法律援助服务局核实及批准发行。

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



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



审计署署长报告-法律援助服务局帐目审计结果  
Report of the Director of Audit on the Accounts of LASC

收支报表 INCOME AND EXPENDITURE ACCOUNT

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

		附注 Note	2022 港币HK\$	2021 港币HK\$
收入	<b>INCOME</b>			
政府补助	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	<b>EXPENDITURE</b>			
职员薪金	Staff emoluments	9	(4,423,266)	(4,556,565)
折旧费用	Depreciation charge			
- 使用权资产	- Right-of-use assets	3	(1,633,492)	(1,633,492)
- 物业、厂房及设备	- Property, plant and equipment	4	(5,915)	(20,086)
管理费	Management fees		(223,625)	(223,625)
租赁负债利息支出	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	<b>SURPLUS FOR THE YEAR</b>		155,745	199,425
其他全面收入	Other comprehensive income		-	-
年度全面收益总额	<b>TOTAL COMPREHENSIVE INCOME FOR THE YEAR</b>		<u>155,745</u>	<u>199,425</u>

随附附注1至13为本财务报表的一部分。

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

## 权益变动表 STATEMENT OF CHANGES IN EQUITY

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

		港币HK\$
经常性补助基金	<b>RECURRENT SUBVENTION FUND</b>	
于2020年4月1日结余	<b>Balance as at 1 April 2020</b>	1,294,495
退回政府款项	Refunded to Government	(215,695)
年度全面收益总额	Total comprehensive income for the year	<u>199,425</u>
于2021年3月31日结余	<b>Balance as at 31 March 2021</b>	1,278,225
退回政府款项	Refunded to Government	(231,675)
年度全面收益总额	Total comprehensive income for the year	<u>155,745</u>
于2022年3月31日结余	<b>Balance as at 31 March 2022</b>	<u><u>1,202,295</u></u>

随附附注1至13为本财务报表的一部分。

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

审计署署长报告-法律援助服务局帐目审计结果  
Report of the Director of Audit on the Accounts of LASC

现金流量表 STATEMENT OF CASH FLOWS

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

	附注 Note	2022 港币HK\$	2021 港币HK\$
<b>经营活动的现金流量</b>	<b>Cash flows from operating activities</b>		
年度盈餘	Surplus for the year	155,745	199,425
调整项目：	Adjustments for:		
物业、厂房及设备折旧	Depreciation on property, plant and equipment	5,915	20,086
使用权资产折旧	Depreciation on right-of-use assets	1,633,492	1,633,492
利息收入	Interest income	(47)	(49)
租赁负债利息支出	Interest expense on lease liabilities	50,045	73,287
职员酬金调整拨备减少	Decrease in provision for adjustment to staff salaries	-	(11,414)
职员约满酬金拨备 (减少) / 增加	(Decrease) / Increase in provision for staff gratuities	(2,025)	159
未放取假期拨备减少	Decrease in provision for untaken leave	(3,078)	(422)
<b>经营活动所得的现金净额</b>	<b>Net cash generated from operating activities</b>	<b>1,840,047</b>	<b>1,914,564</b>
<b>投资活动的现金流量</b>	<b>Cash flows from investing activities</b>		
购买物业、厂房及设备	Acquisition of property, plant and equipment	(9,280)	-
已收利息	Interest received	48	47
<b>投资活动(所用)/所得的 现金净额</b>	<b>Net cash (used in) / generated from investing activities</b>	<b>(9,232)</b>	<b>47</b>
<b>融资活动的现金流量</b>	<b>Cash flows from financing activities</b>		
退回政府款项	Amount refunded to Government	(231,675)	(215,695)
租赁付款	Lease payments	(1,635,005)	(1,647,830)
<b>融资活动所用的现金净额</b>	<b>Net cash used in financing activities</b>	<b>(1,866,680)</b>	<b>(1,863,525)</b>
<b>现金及等同现金项目 (减少) / 增加净额</b>	<b>Net (decrease) / increase in cash and cash equivalents</b>	<b>(35,865)</b>	<b>51,086</b>
年初的现金及 等同现金项目	Cash and cash equivalents at beginning of year	1,361,562	1,310,476
年末的现金及 等同现金项目	Cash and cash equivalents at end of year	5 1,325,697	1,361,562

随附附注1至13为本财务报表的一部分。

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

## 财务报表附注

### 1. 一般资料

法律援助服务局（「本局」）于1996年9月1日根据《法律援助服务局条例》（第489章）成立。

本局是一个非牟利组织，旨在监管在香港由法律援助署提供的法律援助服务，并就法律援助政策向香港特别行政区政府（政府）提供意见。

本局注册办事处的地址为香港铜锣湾告士打道262号中粮大厦16楼1601室。

### 2. 主要会计政策

#### 2.1 符合准则声明

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

## NOTES TO THE FINANCIAL STATEMENTS

### 1. GENERAL INFORMATION

The Legal Aid Services Council (“the Council”) was established on 1 September 1996 under the Legal Aid Services Council Ordinance (Cap. 489).

The Council is a non-profit-making organisation formed for the objective of supervising the provision of legal aid services in Hong Kong provided by the Legal Aid Department and advising the Government 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 财务报表的编制基准

财务报表按应计记帐方式及历史成本法编制。

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

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

除管理层就采纳香港财务报告准则第16号租赁于附注2.6披露所作出的判断外，本局在实施会计政策时并不涉及任何关键的会计判断，在报告日亦无对未来作出任何主要的假设或估计有其他重要的不明朗因素会构成重大风险，导致资产和负债的帐面值在来年需大幅修订。

## 2.2 Basis of preparation of the financial statements

The financial statements have been prepared on an accrual basis and under the historical cost convention.

The preparation of financial statements in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenditure. The estimates and associated assumptions are based on experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis for making judgements about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

Apart from judgements made by management in the application of HKFRS 16 Leases as disclosed in note 2.6, there are no other critical accounting judgements involved in the application of the Council's accounting policies. There are neither key assumptions concerning the future nor other key sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities in the next year.

### 2.3 新订与修订香港财务报告 准则的影响

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

本局并未提早采纳本会计期尚未生效的任何修订、新准则和诠释。本局正在评估这些修订、新准则和诠释在初始采纳期间的影响。到目前为止，结论是采纳该等修订、新准则及诠释不太可能对财务报表产生重大影响。

### 2.4 金融资产及金融负债

#### (i) 初始确认与计量

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

#### (ii) 分类及其后计量

*按摊销成本值计量的金融资产*

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

### 2.3 Impact of new and revised HKFRSs

The HKICPA has issued certain new or revised HKFRSs which are first effective 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).

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

*按摊销成本值计量的金融负债*

这包括租赁负债，它们其后采用实际利率法按摊销成本值计量。

(iii) 注销确认

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

当合约指明的债务被解除、取消或到期时，该金融负债会被注销确认。

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

*Financial liabilities measured at amortised cost*

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

(iii) Derecognition

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

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

(iv) 金融资产减值

对于按摊销成本值计量的金融资产，本局以预期信贷亏损计量须予确认的亏损准备。

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

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

(iv) Impairment of financial assets

For 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.



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

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

如没有合理期望可收回合约现金流量，金融资产会被撤销。

## 2.5 收入的确认

当可以合理地确定本局会履行政府补助的附带条件并会收到补助时，该政府补助便会确认为收入。

为补偿支出并与收入有关的政府补助会在相关支出产生时，在收支报表内与该支出配对并确认为有关期间的收入。

利息收入采用实际利息法以应计基础确认入帐。

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

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

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

## 2.5 Revenue recognition

A government subvention is recognised when there is a reasonable assurance that the Council will comply with the conditions attaching to it and that the subvention will be received.

Government subventions relating to income are recognised in the income and expenditure account over the period necessary to match them with the costs they are intended to compensate.

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

## 2.6 租赁

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

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

### (i) 使用权资产

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

## 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) 租赁负债

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

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

*厘定附带续租选择权的  
合约租赁期*

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

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

(ii) Lease liability

The lease liability is initially measured at the present value of the remaining lease payments, discounted using the 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 物业、厂房及设备

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

物业、厂房及设备以成本减累计折旧及任何减值亏损后列帐（附注 2.10）。折旧乃按物业、厂房及设备的成本减除其估计剩余价值后，以直线法按以下估计可使用期计算：

家具及装置	10年
办公室设备	5年
电脑设备	3年

出售物业、厂房及设备产生的收益或亏损乃按出售收入净额与资产的帐面值的差额决定，并于出售当日于收支报表确认入帐。

## 2.8 雇员福利

职员约满酬金、薪金及年假均于员工提供相关服务的年度内记帐并确认为支出。员工相关成本包括政府提供予员工的退休、公务员公积金计划供款、住房及医疗福利，于提供服务的年度内列作支出。

## 2.7 Property, plant and equipment

Property, plant and equipment include furniture and fixtures, office equipment and computer equipment costing HK\$5,000 or more with estimated useful lives longer than one year.

Property, plant and equipment are stated in the balance sheet at cost less accumulated depreciation and any impairment losses (note 2.10). Depreciation is calculated to write off the cost of property, plant and equipment, less their estimated residual values, on a straight-line basis over their estimated useful lives as follows:

Furniture and fixtures	10 years
Office equipment	5 years
Computer equipment	3 years

Gains or losses arising from the disposal of property, plant and equipment are determined as the difference between the net disposal proceeds and the carrying amount of the asset, and are recognised in the income and expenditure account at the date of disposal.

## 2.8 Employee benefits

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 现金及等同现金项目

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

## 2.10 非金融资产的减值

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

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

## 2.9 Cash and cash equivalents

Cash and cash equivalents include cash and bank balances, and 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. 使用权资产

使用权资产的帐面值及年内变动列示如下：

办公室租赁

### 3. RIGHT-OF-USE ASSETS

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

Office lease

		2022 港币HK\$	2021 港币HK\$
<b>成本</b>	<b>Cost</b>		
年初结馀	Balance at beginning of year	7,350,712	7,350,712
年内购入 / 处置	Addition / Disposal during the year	-	-
年末结馀	Balance at end of year	<u>7,350,712</u>	<u>7,350,712</u>
<b>累计折旧</b>	<b>Accumulated depreciation</b>		
年初结馀	Balance at beginning of year	3,266,983	1,633,491
年内折旧	Charge for the year	1,633,492	1,633,492
年末结馀	Balance at end of year	<u>4,900,475</u>	<u>3,266,983</u>
<b>帐面净值</b>	<b>Net book value</b>		
年末结馀	Balance at end of year	<u>2,450,237</u>	<u>4,083,729</u>
年初结馀	Balance at beginning of year	<u>4,083,729</u>	<u>5,717,221</u>

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4. 物业、厂房及设备

4. PROPERTY, PLANT AND EQUIPMENT

		电脑设备 Computer equipment 港币 HK\$	办公室设备 Office equipment 港币 HK\$	家具及装置 Furniture and fixtures 港币 HK\$	总数 Total 港币 HK\$
<b>成本</b>	<b>Cost</b>				
于2020年4月1日	At 1 April 2020	85,596	67,104	24,750	173,450
年内处置	Disposal during the year	(4,580)	-	-	(4,580)
于2021年3月31日	At 31 March 2021	77,016	67,104	24,750	168,870
年内购入	Addition during the year	9,280	-	-	9,280
于2022年3月31日	At 31 March 2022	86,296	67,104	24,750	178,150
<b>累计折旧</b>	<b>Accumulated depreciation</b>				
于2020年4月1日	At 1 April 2020	73,621	55,833	8,662	138,116
年内折旧	Charge for the year	7,975	9,636	2,475	20,086
处置时拨回	Written back on disposal	(4,580)	-	-	(4,580)
于2021年3月31日	At 31 March 2021	77,016	65,469	11,137	153,622
年内折旧	Charge for the year	1,805	1,635	2,475	5,915
于2022年3月31日	At 31 March 2022	78,821	67,104	13,612	159,537
<b>帐面净值</b>	<b>Net book value</b>				
于2022年3月31日	At 31 March 2022	7,475	-	11,138	18,613
于2021年3月31日	At 31 March 2021	-	1,635	13,613	15,248

5. 现金及等同现金项目

5. CASH AND CASH EQUIVALENTS

		2022 港币HK\$	2021 港币HK\$
银行现金	Cash at bank	1,323,779	1,361,016
手头现金	Cash in hand	1,918	546
		1,325,697	1,361,562

## 6. 租赁负债

租赁负债的帐面值及年内变动如下：

## 6. LEASE LIABILITIES

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

		2022 港币HK\$	2021 港币HK\$
年初结余	Balance at beginning of year	4,147,336	5,721,879
融资现金流的变动	Changes from financing cash flows		
租赁支付款项	Lease payments	(1,635,005)	(1,647,830)
非现金的变动	Non-cash changes		
租赁负债的利息费用	Interest expense on lease liabilities	50,045	73,287
年末结余	Balance at end of year	<u>2,562,376</u>	<u>4,147,336</u>
归类为：	Classified as:		
流动负债	Current liabilities	1,714,700	1,623,413
非流动负债	Non-current liabilities	847,676	2,523,923
		<u>2,562,376</u>	<u>4,147,336</u>
租赁负债的到期状况 (未折现的合约现金流量)：	Maturity profile of lease liabilities (contractual undiscounted cash flows)：		
- 12个月内	- within 12 months	1,726,608	1,635,005
- 12个月后但不超过24个月	- after 12 months but within 24 months	863,304	1,726,608
- 24个月后但不超过60个月	- after 24 months but within 60 months	-	863,304
		<u>2,589,912</u>	<u>4,224,917</u>
收支报表内确认与租赁 有关的支出项目：	Expense items in relation to the lease recognised in the income and expenditure account:		
租赁负债利息支出	Interest expense on lease liabilities	50,045	73,287
租赁现金流出总额	Total cash outflow for lease	<u>1,635,005</u>	<u>1,647,830</u>
租赁负债	Lease liabilities	<u>1,635,005</u>	<u>1,647,830</u>



## 7. 经常性补助基金

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

## 8. 政府补助

从香港特别行政区政府收取的补助为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 港币HK\$	2021 港币HK\$
年度经常性补助	Annual recurrent grant	6,800,000	6,977,000
非经常性补助	Non-recurrent grant	210,000	-
政府补助	Subventions from the Government	<u>7,010,000</u>	<u>6,977,000</u>

## 9. 职员酬金

## 9. STAFF EMOLUMENTS

		2022 港币HK\$	2021 港币HK\$
公务员员工:	Civil service staff:		
薪金	Staff cost	3,999,525	4,130,721
非公务员合约员工:	Non-civil-service contract staff:		
薪金	Staff salaries	370,920	370,920
约满酬金	Gratuities	35,898	35,345
强积金	Provident fund	20,001	20,001
未放取假期拨备	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 港币HK\$	2021 港币HK\$
调查及顾问服务	Survey and consultancy	210,000	-
编制年报 / 通讯	Production of annual report / newsletter	63,300	63,060
常规出版物、期刊及杂志	General publications, periodicals and journals	53,580	59,001
公用设施及行政支出	Utility and administration expenses	124,718	94,447
会计费用	Accountancy fee	40,500	40,500
其他支出	Other expenses	25,861	13,561
		<b>517,959</b>	<b>270,569</b>

## 11. 金融风险管理

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

### 信贷风险

信贷风险指金融工具的一方持有者会因未能履行责任而引致另一方蒙受财务损失的风险。本局的金融资产于报告日须承受的最高信贷风险是相等于资产的帐面值。

## 11. FINANCIAL RISK MANAGEMENT

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.

### Credit risk

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The maximum exposure to credit risk of the financial assets of the Council at the reporting date is equal to their carrying amounts.

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为减低信贷风险，本局的银行现金存放于香港一间有信誉的持牌银行。因此，这些金融资产的信贷风险不大。

按穆迪评级分析，银行现金在报告日的信贷质素呈列如下：

In order to minimise the credit risk, the Council's cash at bank is placed with a reputable licensed bank in Hong Kong. Hence, the credit risk 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 港币HK\$	2021 港币HK\$
按信贷评级列示的银行现金	Cash at bank, by credit rating		
Aa1 至 Aa3	Aa1 to Aa3	<u>1,323,779</u>	<u>1,361,016</u>

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

*流动资金风险*

流动资金风险是指机构在履行与金融负债相关的责任时遇到困难的风险。

本局已制定一项流动资金政策，由本局成员定期检讨。此政策规定本局的流动资金每月维持在一个稳健水平，确保有足够流动资金履行所有责任。因此，本局不会面临重大的流动资金风险。

租赁负债的到期状况在附注6披露。

While the financial assets measured at amortised cost are subject to the impairment requirements, the Council has estimated that their expected credit losses 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. 资本管理

本局的唯一资本来源是政府的经常性补助，本局管理资本的目标为：

- 符合《法律援助服务局条例》；及
- 维持资本水平以资助本局的营运以达到附注1所述的目标。

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

## 13. 金融资产和金融负债的公平值

所有金融资产和金融负债均以公平值或与其相差不大的金额列于资产负债表上。

## 12. CAPITAL MANAGEMENT

The capital of the Council consists solely of funds from the recurrent government subvention. The Council's objectives when managing capital are:

- to comply with the Legal Aid Services Council Ordinance; and
- to maintain a capital base to fund the operation of the Council for the objective stated in note 1 above.

The Council manages its capital to ensure that the level is adequate to fund future expenditure, taking into account its projected cash flow requirements, future financial obligations and commitments.

## 13. FAIR VALUES OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES

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

