

# 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52至72页的法律援助服务局财务报表，该等财务报表包括于2023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2023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 52 to 72, which comprise the balance sheet as at 31 March 2023, 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 2023, 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:

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

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

我与法律援助服务局沟通计划的审计范围和时间安排以及重大审计发现等事项，包括我在审计期间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 the Legal Aid Services Council 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

2023年8月29日  
审计署  
香港金钟道66号  
金钟道政府合署高座6楼



S. M. CHOI  
Principal Auditor  
for Director of Audit

29 August 2023  
Audit Commission  
6th Floor, High Block  
Queensway Government Offices  
66 Queensway  
Hong Kong

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

### 资产负债表 BALANCE SHEET

于 2023 年 3 月 31 日 AS AT 31 MARCH 2023

|                     |   | 附注<br>Note | 2023<br>港币 HK\$ | 2022<br>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          | 816,745         | 2,450,237       |
| 物业、厂房及设备            | Property, plant and equipment           | 4          | 13,045          | 18,613          |
|                     |   |            | 829,790         | 2,468,850       |
| <b>流动资产</b>         | <b>CURRENT ASSETS</b>                   |            |                 |                 |
| 现金及等同现金项目           | Cash and cash equivalents               | 5          | 1,440,655       | 1,325,697       |
| 应收利息                | Interest receivable                     |            | 1,630           | 10              |
| 按金                  | Deposits                                |            | 2,250           | 2,250           |
|                     |   |            | 1,444,535       | 1,327,957       |
| <b>流动负债</b>         | <b>CURRENT LIABILITIES</b>              |            |                 |                 |
| 租赁负债                | Lease liabilities                       | 6          | (860,591)       | (1,714,700)     |
| 职员约满酬金拨备            | Provision for staff gratuities          |            | (8,200)         | (20,155)        |
| 未放取假期拨备             | Provision for untaken leave             |            | (6,523)         | (11,981)        |
|                     |   |            | (875,314)       | (1,746,836)     |
| <b>净流动资产 / (负债)</b> | <b>NET CURRENT ASSETS/(LIABILITIES)</b> |            | 569,221         | (418,879)       |
| <b>非流动负债</b>        | <b>NON-CURRENT LIABILITIES</b>          |            |                 |                 |
| 租赁负债                | Lease liabilities                       | 6          | –               | (847,676)       |
| <b>净资产</b>          | <b>NET ASSETS</b>                       |            | 1,399,011       | 1,202,295       |
| 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          | 1,399,011       | 1,202,295       |

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.

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

此等财务报表已于 2023 年 8 月 29 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 29 August 2023.

## 收支报表 INCOME AND EXPENDITURE ACCOUNT

截至 2023 年 3 月 31 日止年度 FOR THE YEAR ENDED 31 MARCH 2023

|                 |  | 附注<br>Note | 2023<br>港币 HK\$    | 2022<br>港币 HK\$    |
|-----------------|--|------------|--------------------|--------------------|
| <b>收入</b>       | <b>INCOME</b>                                      |            |                    |                    |
| 政府补助            | Government subventions                             | 8          | 7,200,000          | 7,010,000          |
| 利息收入            | Interest income                                    |            | 2,578              | 47                 |
|                 |  |            | <u>7,202,578</u>   | <u>7,010,047</u>   |
| <b>支出</b>       | <b>EXPENDITURE</b>                                 |            |                    |                    |
| 职员酬金            | Staff emoluments                                   | 9          | (4,432,301)        | (4,423,266)        |
| 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          | (5,568)            | (5,915)            |
| 管理费             | Management fees                                    |            | (223,625)          | (223,625)          |
| 租赁负债利息支出        | Interest expense on lease liabilities              | 6          | (24,823)           | (50,045)           |
| 其他支出            | Other expenses                                     | 10         | (503,758)          | (517,959)          |
|                 |  |            | <u>(6,823,567)</u> | <u>(6,854,302)</u> |
| <b>年度盈馀</b>     | <b>SURPLUS FOR THE YEAR</b>                        |            | 379,011            | 155,745            |
| 其他全面收益          | Other comprehensive income                         |            | –                  | –                  |
| <b>年度全面收益总额</b> | <b>TOTAL COMPREHENSIVE INCOME<br/>FOR THE YEAR</b> |            | <u>379,011</u>     | <u>155,745</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.

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### 权益变动表 STATEMENT OF CHANGES IN EQUITY

截至2023年3月31日止年度 FOR THE YEAR ENDED 31 MARCH 2023

|                |   | 港币 HK\$                 |
|----------------|---|-------------------------|
| <b>经常性补助基金</b> | <b>RECURRENT SUBVENTION FUND</b>        |                         |
| 于2021年4月1日结余   | Balance as at 1 April 2021              | 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  | Balance as at 31 March 2022             | 1,202,295               |
| 退回政府款项         | Refunded to Government                  | (182,295)               |
| 年度全面收益总额       | Total comprehensive income for the year | <u>379,011</u>          |
| 于2023年3月31日结余  | Balance as at 31 March 2023             | <u><u>1,399,011</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.

## 现金流量表 STATEMENT OF CASH FLOWS

截至 2023 年 3 月 31 日止年度 FOR THE YEAR ENDED 31 MARCH 2023

|                                    | 附注<br>Note  | 2023<br>港币 HK\$    | 2022<br>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  | 379,011            | 155,745            |
| 调整项目：                              | Adjustments for:  |                    |                    |
| 物业、厂房及设备折旧                         | Depreciation on property,<br>plant and equipment                    | 5,568              | 5,915              |
| 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   | (2,578)            | (47)               |
| 租赁负债利息支出                           | Interest expense on lease liabilities                               | 24,823             | 50,045             |
| 职员约满酬金拨备减少                         | Decrease in provision for<br>staff gratuities                       | (11,955)           | (2,025)            |
| 未放取假期拨备减少                          | Decrease in provision for<br>untaken leave                          | (5,458)            | (3,078)            |
| <b>经营活动所得的现金净额</b>                 | <b>Net cash from operating activities</b>                           | <b>2,022,903</b>   | <b>1,840,047</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,<br>plant and equipment                     | -                  | (9,280)            |
| 已收利息                               | Interest received   | 958                | 48                 |
| <b>投资活动所得／(所用)的<br/>    现金净额</b>   | <b>Net cash from/(used in)<br/>    investing activities</b>         | <b>958</b>         | <b>(9,232)</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                                       | (182,295)          | (231,675)          |
| 支付租赁负债                             | Payments of lease liabilities                                       | 6 (1,726,608)      | (1,635,005)        |
| <b>融资活动所用的现金净额</b>                 | <b>Net cash used in financing activities</b>                        | <b>(1,908,903)</b> | <b>(1,866,680)</b> |
| <b>现金及等同现金项目<br/>    增加／(减少)净额</b> | <b>Net increase/(decrease) in cash and<br/>    cash equivalents</b> | <b>114,958</b>     | <b>(35,865)</b>    |
| 年初的现金及等同现金项目                       | Cash and cash equivalents at<br>beginning of year                   | 1,325,697          | 1,361,562          |
| 年末的现金及等同现金项目                       | Cash and cash equivalents at end<br>of year                         | 5 1,440,655        | 1,325,697          |

随附附注 1 至 13 为本财务报表的一部分。

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### 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

本局的财务报表乃根据《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 of the Council 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 historical 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.

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### 2.3 新增与经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增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。它们初始时按公允价值再加上或减去因收购该等金融资产或发行该等金融负债而直接引致的交易成本列帐。

### 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) 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。

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

(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).

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.

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### 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。

#### (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

### *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) 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

- 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。

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

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

如没有合理期望可收回合约现金流量, 金融资产会被撇销。

- 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.

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.

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### 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率法以应计基础确认入帐。

### 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。

### 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 Leases

A lease is recognised in the balance sheet as a right-of-use asset with a corresponding lease 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) 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。

(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余额计算固定周期利率。

(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) 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.



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### 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。

## 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。

### 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 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 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借调员工的退休金、公务员公积金计划供款及房屋和医疗福利，于提供服务的年度内列作支出。

## 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

内部及外部资讯在每个报告期末评估，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，则估计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，则减值款额计入盈餘或亏絀。

## 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 seconded staff by the Government, are charged as expenditure in the year in which the services are rendered.

## 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.

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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。

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

|             |                                   | 2023             | 2022             |
|-------------|-----------------------------------|------------------|------------------|
|             |                                   | 港币 HK\$          | 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      | 4,900,475        | 3,266,983        |
| 年内折旧        | Charge for the year               | 1,633,492        | 1,633,492        |
| 年末结馀        | Balance at end of year            | <u>6,533,967</u> | <u>4,900,475</u> |
| <b>帐面净值</b> | <b>Net book value</b>             |                  |                  |
| 年末结馀        | Balance at end of year            | <u>816,745</u>   | <u>2,450,237</u> |
| 年初结馀        | Balance at beginning of year      | <u>2,450,237</u> | <u>4,083,729</u> |

#### 4. 物业、厂房及设备

#### 4. PROPERTY, PLANT AND EQUIPMENT

|             |                                      | 电脑设备<br>Computer<br>equipment<br>港币 HK\$ | 办公设备<br>Office<br>equipment<br>港币 HK\$ | 家具及装置<br>Furniture<br>and fixtures<br>港币 HK\$ | 总数<br>Total<br>港币 HK\$ |
|-------------|--------------------------------------|--|--|---|------------------------|
| <b>成本</b>   | <b>Cost</b>                          |  |  |   |                        |
| 于2021年4月1日  | At 1 April 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                |
| 年内购入/处置     | Addition/Disposal during<br>the year | -  | -                                      | -   | -                      |
| 于2023年3月31日 | At 31 March 2023                     | 86,296                                   | 67,104                                 | 24,750  | 178,150                |
| <b>累计折旧</b> | <b>Accumulated depreciation</b>      |  |  |   |                        |
| 于2021年4月1日  | At 1 April 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                |
| 年内折旧        | Charge for the year                  | 3,093                                    | -                                      | 2,475   | 5,568                  |
| 于2023年3月31日 | At 31 March 2023                     | 81,914                                   | 67,104                                 | 16,087  | 165,105                |
| <b>帐面净值</b> | <b>Net book value</b>                |  |  |   |                        |
| 于2023年3月31日 | At 31 March 2023                     | 4,382                                    | -                                      | 8,663   | 13,045                 |
| 于2022年3月31日 | At 31 March 2022                     | 7,475                                    | -                                      | 11,138  | 18,613                 |

#### 5. 现金及等同现金项目

#### 5. CASH AND CASH EQUIVALENTS

|      |              | 2023<br>港币 HK\$  | 2022<br>港币 HK\$  |
|------|--------------|------------------|------------------|
| 银行现金 | Cash at bank | 1,438,968        | 1,323,779        |
| 手头现金 | Cash in hand | 1,687            | 1,918            |
|      |              | <u>1,440,655</u> | <u>1,325,697</u> |

# 审计署署长报告 – 法律援助服务局帐目审计结果

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### 6. 租赁负债

租赁负债的帐面值及年内变动，包括现金及非现金变动，如下：

### 6. LEASE LIABILITIES

The carrying amount of lease liabilities and the movements during the year, including both cash and non-cash changes, are as follows:

|                            |   | 2023             | 2022             |
|----------------------------|---|------------------|------------------|
|                            |   | 港币 HK\$          | 港币 HK\$          |
| 年初结余                       | Balance at beginning of year  | 2,562,376        | 4,147,336        |
| 融资现金流的变动：                  | Changes from financing cash flows:  |                  |                  |
| 支付租赁负债                     | Payments of lease liabilities   | (1,726,608)      | (1,635,005)      |
| 非现金变动：                     | Non-cash changes:   |                  |                  |
| 租赁负债的利息费用                  | Interest expense on lease liabilities   | 24,823           | 50,045           |
| 年末结余                       | Balance at end of year  | <u>860,591</u>   | <u>2,562,376</u> |
| 归类为：                       | Classified as:  |                  |                  |
| 流动负债                       | Current liabilities   | 860,591          | 1,714,700        |
| 非流动负债                      | Non-current liabilities   | –                | 847,676          |
|                            |   | <u>860,591</u>   | <u>2,562,376</u> |
| 租赁负债的到期状况<br>(未折现的合约现金流量)： | Maturity profile of lease liabilities<br>(contractual undiscounted cash flows):             |                  |                  |
| – 12个月内                    | – within 12 months  | 863,304          | 1,726,608        |
| – 12个月后但不超过24个月            | – after 12 months but within 24 months  | –                | 863,304          |
|                            |   | <u>863,304</u>   | <u>2,589,912</u> |
| 收支报表内确认与租赁<br>有关的支出项目：     | Expense items in relation to the lease recognised<br>in the income and expenditure account: |                  |                  |
| 租赁负债利息支出                   | Interest expense on lease liabilities   | 24,823           | 50,045           |
| 租赁现金流出总额                   | Total cash outflow for lease  |                  |                  |
| 租赁负债                       | Lease liabilities   | <u>1,726,608</u> | <u>1,635,005</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 7,200,000 港元 (2022 年：7,010,000 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\$7,200,000 (2022: HK\$7,010,000).

|         |                                 | 2023             | 2022             |
|---------|---------------------------------|------------------|------------------|
|         |                                 | 港币 HK\$          | 港币 HK\$          |
| 年度经常性补助 | Annual recurrent grant          | 7,140,000        | 6,800,000        |
| 非经常性补助  | Non-recurrent grant             | 60,000           | 210,000          |
| 政府补助    | Subventions from the Government | <u>7,200,000</u> | <u>7,010,000</u> |

## 9. 职员酬金

## 9. STAFF EMOLUMENTS

|           |                                   | 2023             | 2022             |
|-----------|-----------------------------------|------------------|------------------|
|           |                                   | 港币 HK\$          | 港币 HK\$          |
| 公务员员工：    | Civil service staff:              |                  |                  |
| 薪金        | Staff cost                        | 4,137,949        | 3,999,525        |
| 非公务员合约员工： | Non-civil-service contract staff: |                  |                  |
| 薪金        | Staff salaries                    | 259,060          | 370,920          |
| 约满酬金      | Gratuities                        | 23,737           | 35,898           |
| 强积金       | Provident fund                    | 14,514           | 20,001           |
| 未放取假期拨备   | Provision for untaken leave       | (2,959)          | (3,078)          |
|           |                                   | 294,352          | 423,741          |
|           |                                   | <u>4,432,301</u> | <u>4,423,266</u> |

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### 10. 其他支出

### 10. OTHER EXPENSES

|                 |  | 2023           | 2022           |
|-----------------|--|----------------|----------------|
|                 |  | 港币 HK\$        | 港币 HK\$        |
| 调查及顾问服务         | Survey and consultancy                         | 240,000        | 210,000        |
| 编制年报／通讯         | Production of annual report/newsletter         | 64,300         | 63,300         |
| 常规出版物、期刊<br>及杂志 | General publications, periodicals and journals | 53,580         | 53,580         |
| 公用设施及行政支出       | Utility and administration expenses            | 95,774         | 124,718        |
| 会计费用            | Accountancy fee                                | 40,500         | 40,500         |
| 其他支出            | Other expenses                                 | 9,604          | 25,861         |
|                 |  | <b>503,758</b> | <b>517,959</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。

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。

### 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.

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.

按穆迪评级分析，银行现金在报告日的信贷质素呈列如下：

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

|              |                                | 2023             | 2022             |
|--------------|--------------------------------|------------------|------------------|
|              |                                | 港币 HK\$          | 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>1,438,968</u> | <u>1,323,779</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甚为轻微，因此认为无需作亏损准备。

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

#### 流动资金风险

#### Liquidity risk

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。

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities.

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。

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.

租赁负债的到期状况在附注 6 披露。

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



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### 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.