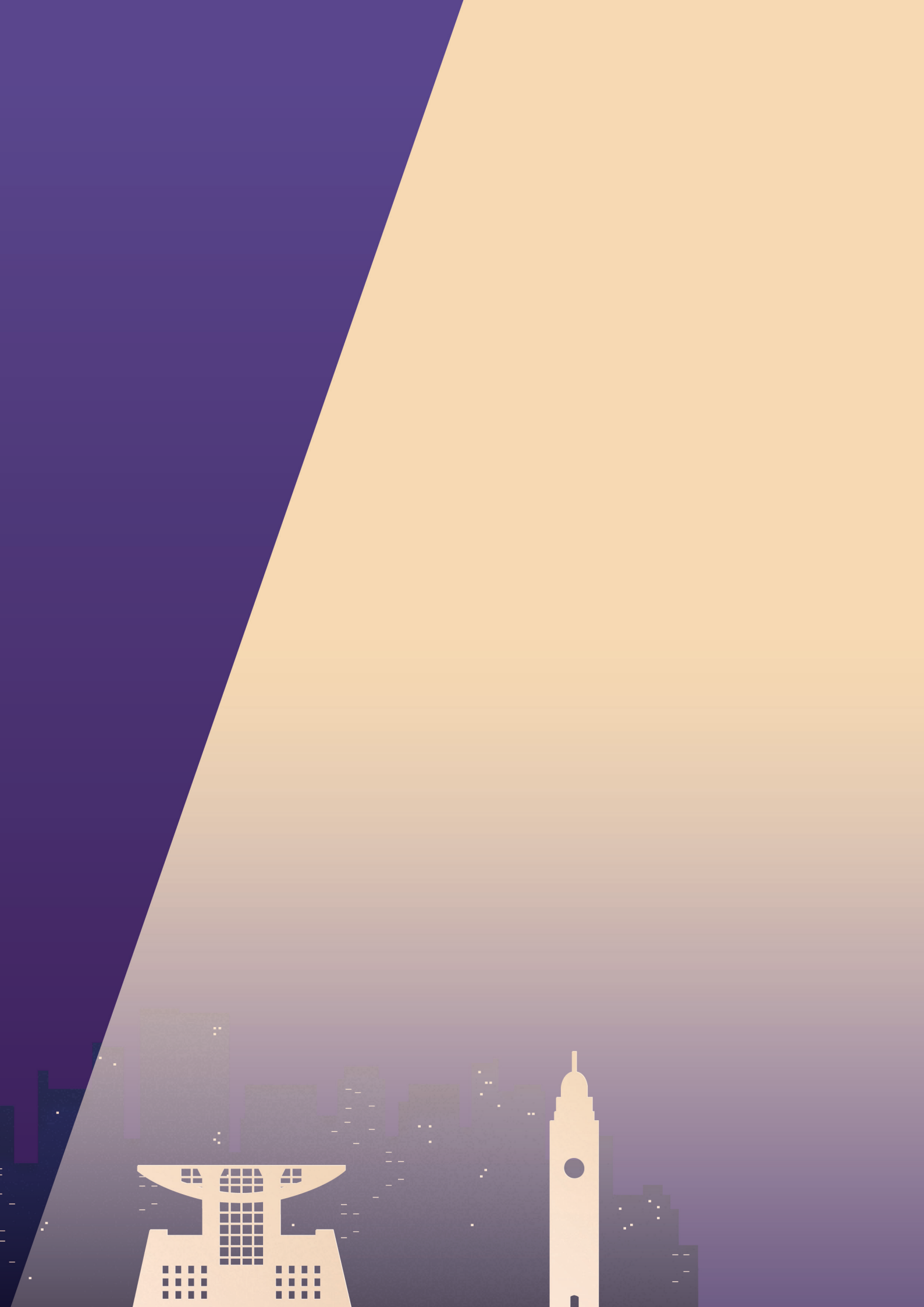


ANNUAL 年  
REPORT 报  
2022-2023



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.

## 关于法援局 About the LASC

### 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，对公众投诉或咨询作出适时全面的回应，将能建立更有效与市民沟通的渠道，及有助公众透过本局积极参与法援服务的管理。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合符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.



## 关于法援局 About the LASC

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谘询组织，并须就下列事宜作出建议：

- (a) 资格准则、服务范围、提供服务的方式、未来的改善计划、以及法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 2023 年 3 月 31 日，法援局成员包括：

梁永祥教授 GBS, JP (主席)  
郑宇杰大律师  
艾家敦大律师  
傅嘉绵律师  
刘诗韵女士 MH, JP  
李佩珊女士  
岑君毅律师 JP  
温丽司女士  
杨建霞女士  
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 2023 are listed below –

Prof. LEUNG Wing Cheung, William GBS, JP (Chairman)  
Mr Bosco CHENG Yu Kit  
Mr Robin EGERTON  
Mr Tom FU Ka Min  
Ms Serena LAU Sze Wan MH, JP  
Ms Rosita LEE Pui Shan  
Mr Ronald SUM Kwan Ngai JP  
Miss Iris WAN Lai Sze  
Ms Yvonne YEUNG Kin Ha  
Mr CHONG Yan Tung, Chris JP, Director of Legal Aid  
(ex-officio)

## 关于法援局 About the LASC

### 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
- 澳门发展银行董事
- 曾任「劊房」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
- Director, Macao Development 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

## 郑宇杰大律师

Mr Bosco CHENG Yu Kit



- 执业大律师
  - 香港(2007), 骆应淦资深大律师办事处
  - 专业范畴为刑事法、商业法及土地法
  - 曾任暂委裁判官及暂委审裁官
- 持有英国伦敦大学国王学院法学硕士、香港城市大学法学士及法律专业证书
- 香港大律师公会执行委员会委员
- Practising Barrister
  - Hong Kong (2007), Lawrence Lok Chambers
  - Specialises in criminal law, commercial law and land law
  - Appointed as Deputy Magistrate and Deputy Presiding Officer
- Holds an LLM (University of London), LLB and PCLL (CityU)
- Member, Hong Kong Bar Association Bar Council

## 关于法援局 About the LASC

艾家敦大律师  
Mr Robin EGERTON



- 执业大律师
  - 香港(2005), 柏承大律师事务所
  - 专业范畴为家事法: 子女及财务; 海牙公约
- 香港调解资历评审协会认可
  - 综合调解员
  - 家庭调解员
- The International Academy of Family Lawyers 成员
- 香港大律师公会执行委员会委员
- Practising Barrister
  - Hong Kong (2005), Parkside Chambers
  - Specialises in family law: Children & Finance; Hague Convention
- Accredited Mediator (General & Family), HKMAAL
- Fellow, The International Academy of Family Lawyers
- Member, Hong Kong Bar Association Bar Council

傅嘉绵律师  
Mr Tom FU Ka Min



- 香港律师会理事会 2023 - 2024 理事
- 香港律师会执业者事务常务委员会主席
- 香港律师会体育法委员会副主席
- 香港律师会对外事务常务委员会委员
- 香港律师会国际法律事务委员会委员
- 香港律师会海外律师资格考试报考资格及豁免委员会委员
- 较高级法院出庭发言权评核委员会成员
- 孖士打律师行合夥人
- Council Member 2023-2024 of the Law Society of Hong Kong
- Chair of Standing Committee on Practitioners Affairs, The Law Society of Hong Kong
- Vice-Chair of Sports Law Committee, The Law Society of Hong Kong
- Member of Standing Committee on External Affairs, The Law Society of Hong Kong
- Member of International Legal Affairs Committee, The Law Society of Hong Kong
- Member of the OLQE Eligibility and Exemption Committee ("OEEC"), The Law Society of Hong Kong
- Member of the Higher Rights Assessment Board
- Partner of Mayer Brown

## 关于法援局 About the LASC

刘诗韵女士 MH, JP  
Ms Serena LAU Sze Wan MH, 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
- 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
- 曾任青年发展委员会委员、工业贸易署中小企业委员会委员、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, 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 Member of Youth Development Commission, Member of Small and Medium Enterprises Committee (SMEC), Trade and Industry Department, 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
- 会计及财务汇报局非执行董事
- 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
- 证券及期货事务监察委员会产品咨询委员会成员
- 香港总商会中国委员会成员
- 香港金融学院会员
- Beta Gamma Sigma 香港科大分会会员
- 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 Accounting and Financial Reporting Council
- Chairman of the Leveraged Foreign Exchange Trading Arbitration Panel under Securities and Futures Commission
- Member of The Products Advisory Committee under Securities and Futures Commission
- Member of the China Committee of Hong Kong General Chamber of Commerce
- Member of Hong Kong Academy of Finance
- Member of Beta Gamma Sigma (Hong Kong University of Science and Technology)

## 关于法援局 About the LASC

### 岑君毅律师 JP

Mr Ronald SUM Kwan Ngai, JP



- 合夥人，贝克·麦坚时律师事务所香港办事处
- 香港(1994)、英格兰和威尔斯(1994)、澳大利亚(1993)和粤港澳大湾区(2021)律师执业资格
- 中国委托公证人
- 香港仲裁司学会资深成员
- 英国特许仲裁员协会资深会员
- 香港国际仲裁中心理事
- 香港律师会理事会理事
- 一邦国际网上仲调 (eBRAM) 副主席
- 国际体育仲裁法庭(CAS)仲裁员
- 中国国际经济贸易仲裁委员会(CIETAC)仲裁员
- 上海国际经济贸易仲裁委员会(SHIAC)仲裁员
- 内地与香港关于建立更紧密经贸关系的安排(CEPA)的投资协议香港调解资历评审协会调解员
- 香港律师会认可调解员
- 有效解决争议中心(CEDR)调解员
- 广州知识产权法院的调解员
- 香港特区政府仲裁推广咨询委员会成员
- 调解督导委员会成员
- 公众教育及宣传小组委员会成员
- Partner, Baker & McKenzie Hong Kong
- Qualified as a solicitor in Hong Kong (1994), England and Wales (1994), Australia (1993) and Guangdong-Hong Kong-Macao Greater Bay Area (GBA) (2021)
- China-Appointed Attesting Officer
- Fellow member, Hong Kong Institute of Arbitrators
- Fellow member, Chartered Institute of Arbitrators
- Council member, Hong Kong International Arbitration Centre
- Council member, Law Society of Hong Kong
- Vice-chairman, eBRAM International Online Dispute Resolution Centre
- Arbitrator, Court of Arbitration for Sport (CAS)
- Arbitrator, China International Economic and Trade Arbitration Commission (CIETAC)
- Arbitrator, Shanghai International Arbitration Center (SHIAC)
- Investor State Mediator under the Mainland and Hong Kong Closer Economic Partnership Arrangement (CEPA)
- Mediator, Law Society of Hong Kong
- Mediator, The Centre for Effective Dispute Resolution (CEDR)
- Mediator, Guangzhou Intellectual Property Court
- Member, Hong Kong Government Advisory Committee on the Promotion of Arbitration
- Member, Hong Kong Steering Committee on Mediation
- Member, Public Education and Publicity Sub-Committee on Mediation



## 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
- 15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
- 上诉委员团(旅游业条例)成员
- 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
- 15 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 Appeal Panel (Travel Industry Ordinance)
- 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

## 关于法援局 About the LASC

杨建霞女士

Ms Yvonne YEUNG Kin Ha



- 香港基督教女青年会总干事
- 香港社会服务联会
  - 执行委员会委员
  - 业界发展常设委员会主席
  - 人才发展策略委员会副主席
  - 「卓越实践在社福奖励计划」筹备委员会主席
  - 业界财务专责委员会委员
- 市区重建局非官方非执行董事
- 香港赛马会慈善信托基金
  - 赛马会支援护老者计划咨询委员会当然委员
  - 赛马会e健乐电子健康管理计划咨询委员会当然委员
- 团结香港基金顾问
- 曾任中央政策组特邀顾问、妇女事务委员会委员、廉政公署防止贪污咨询委员会委员及民政事务总署「伙伴倡自强」社区协作计划咨询委员会委员
- 获颁《旭茉JESSICA》成功女性大奖2022
- Chief Executive of Hong Kong Young Women's Christian Association
- Hong Kong Council of Social Service
  - Member of Executive Committee
  - Chairperson of Standing Committee on Sector & Capacity Development
  - Vice-chairperson of Strategy Committee on Talent Development
  - Chairperson of the Best Practise Award Organizing Committee
  - Member of Specialized Committee on Sector Finance
- Non-Official Non-Executive Director of the Board of Urban Renewal Authority
- The Hong Kong Jockey Club Charities Trust
  - Ex-officio Member of Advisory Committee for the Trust-initiated Project for Supporting Elderly's Caregivers
  - Ex-officio Member of the Advisory Committee of Jockey Club Community eHealth Care Project
- Advisor of Our Hong Kong Foundation
- Previously served as Associate Member of the Central Policy Unit, Member of the Women's Commission, Member of the Corruption Prevention Advisory Committee of the Independent Commission Against Corruption and Member of Advisory Committee on Enhancing Self-Reliance Through District Partnership Programme of Home Affairs Department
- Awarded as the JESSICA Most Successful Women 2022

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 Subcommittee 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2022-2023年度报告，这是我第四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。

I am pleased to present the Annual Report 2022-2023, which is my fourth 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.



梁永祥教授 GBS, JP (主席)

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



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月的周年检讨中，政府认为值得保留0.1%的减幅，留待取得其后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2022年7月内，丙类消费物价指数录得3.1%的升幅，政府已完成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3.0%，以反映由2019年7月至2022年7月的三年累计变动。法援署署长第一押记的周年检讨亦将采取上述安排。

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 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) later. For the reference period from July 2020 to July 2022, an increase of 3.1% in CPI(C) was recorded. The Government has completed the annual review of the FELs and recommended increasing the FELs by 3.0% to reflect the accumulated changes recorded for the three-year reference period from July 2019 to July 2022. The above arrangement will also be adopted for the annual review for the Director of Legal Aid's (DLA) First Charge.

## 主席回顾 Chairman's Review

除了上述检讨，刑事法律援助的费用、检控费用及当值律师费用都已完成了两年一度的检讨。在进行有关检讨时，政府主要参考参照期内的一般物价变动情况，以及在委聘大律师和律师时有否出现困难。在2022年完成的两年一度检讨，政府因应在参照期内（即2020年7月至2022年7月）丙类消费物价指数上升3.1%，建议把有关费用上调3.1%。本局欢迎政府上调有关费用。

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。在推行完善法援制度措施前，社会越来越关注提名律师机制被滥用的可能，以及大部分案件有否集中于少数律师、律师事务所或大律师事务所处理。随著2021年年底全面实行所有改善措施后，法援署在2023年2月从(a)委派案件、(b)透明度及(c)管理三个层面向本局汇报实行改善措施后的成效。

Apart from the above-said reviews, the criminal legal aid fees, prosecution fees and duty lawyer fees are also subject to regular review which is conducted on a biennial basis. In conducting the biennial review, the Government took into account mainly general price movement during the reference period and whether there has been any difficulty in engaging the services of counsel and solicitors. In the biennial review of 2022, noting that the CPI(C) for the reference period (i.e. July 2020 to July 2022) increased by 3.1%, the Government proposed to adjust these fees upwards by 3.1% accordingly. The Council welcomes the proposed upward adjustment.

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 to ensure that the system can continue to meet the aspirations of the community. Along this direction, the Chief Secretary for Administration's Office and LAD have examined the legal aid system and conducted a review in 2021. Prior to the introduction of the enhancement measures, there were growing community concerns over the potential abuse in the nomination of lawyers and majority of cases were concentrated in a handful of lawyers, law firms or chambers. With all the enhancement measures fully implemented by the end of 2021, LAD reported to the Council in February 2023 the impact of the implementation from three perspectives, namely (a) assignment, (b) transparency and (c) management.

在委派案件方面，委派给各《名册》律师的平均案件数目大幅减少，显示这项措施有效减少案件过度集中于某些律师／大律师的可能性，长远而言亦有助增加可接办法援案件的律师数目。此外，直接委派刑事案件律师对于消除公众以为在刑事案件可提名律师属法定「权利」的误解能发挥关键作用。

在透明度方面，因取得法援申请人书面同意在法律援助署署长认为适当时可披露申请结果及／或批准或拒绝申请的理由，法援署便可推行更有系统的宣传沟通计划，并建立更快速的回应机制，迅速澄清立场或案件详情，避免公众产生不必要的误解。此外，法援署定期会在其网页上公布法援统计资料，有助宣传法援署的工作，使公众更认识及了解其工作。

在管理方面，法援署成立了部门司法覆核监察委员会，以监督司法覆核案件的管理工作。法援署已修订其《大律师／律师办理民事／刑事案件指引》，要求大律师／律师在自己无法履行职责时须以书面向法援署汇报。法援申请人须于法援申请获批前及之后申报其他经济资助来源。法援署亦会于局方的例行会议上向本局汇报具体个案。

On assignment, the average number of cases assigned to each panel lawyer has been reduced significantly showing that the enhancement measure is useful in reducing possibility of over concentration of cases among certain solicitors/counsel, and widening of the pool of lawyers available for taking up legal aid cases in the longer run. Also, direct assignment of lawyers in criminal cases plays a pivotal role in eliminating the public's misconception that nomination of lawyers for criminal cases is a statutory "right".

On transparency, with written consent from legal aid applicants for LAD to disclose the result and/or the reason for granting/refusing the applications whenever DLA considers appropriate, LAD could develop a more structured publicity communication plan and work towards a swifter response mechanism to clarify its stance or case details in a prompt manner to avoid any unnecessary misunderstanding by the public. Besides, LAD has regularly released legal aid statistics on its homepage which helps to promote LAD's work in raising public awareness and understanding of its work.

On management, a Departmental Judicial Review (JR) Monitoring Committee was formed by LAD to oversee the administration of JR cases. LAD has also amended its Guidance Notes to Counsel/Solicitors for handling civil/criminal cases requiring them to report in writing if they would not be able to perform their duties. Legal aid applicants were required to declare alternative source of financial aid before and after the approval of legal aid application. LAD would also report to the Council on specific cases at the regular meetings.

## 主席回顾 Chairman's Review

我十分欣赏法援署为完善香港法律援助制度所作出的努力，并相信有关措施能持续地带来显著的成效。然而，偶有社会人士基于猜测或在缺乏事实理据的情况下提出对法援事宜的批评，有些批评更会在社交媒体广泛流传。在这方面，我于2023年初主动争取本局成员的支持，邀请法援署制定公众沟通计划，以积极消除社会对法援服务的误解及不实指责。法援署最近已提出一套有系统的计划，用以加强宣传及提高对不实报导的反应能力，并加强与持份者的联系。我期待这项计划于来年实施后能达至理想成果。同时，本局将继续如实表述由政府提供的法援服务情况。

I appreciate the effort that LAD has made to the betterment of legal aid system in Hong Kong and trust that the positive impact of the measures would be noticeable and persistent. Yet, from time to time, there were criticisms raised by some members of the public on certain legal aid cases based on speculative information and such unfounded accusations sometimes even further go viral through social media. In this regard, I took the initiative to solicit support from members of the Council to invite LAD in early 2023 to establish a public communication plan for dispelling social misconceptions and unfounded criticisms on legal aid services in a responsive manner. LAD recently came up with a structured plan to step up publicity, enhance the responsiveness to inaccurate media reports and strengthen collaboration with stakeholders. I look forward to the beneficial effect of the plan upon implementation in the coming year. In parallel, the Council would continue to faithfully tell the true and good stories of legal aid services provided by the Government whenever applicable.







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。

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.

# 年度摘要 The Year at a Glance

## 实施完善法律援助制度措施

### Implementation of the Enhancement Measures to 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。

政府于2021年10月推行完善法律援助制度措施前，社会越来越关注法律援助助人（受助人）可能滥用提名律师的机制，尤其在司法覆核案件。有意见认为某些有若干政治立场的律师可能首先向受助人提供「义务性质」的协助，鼓励他们针对政府提出司法覆核，然后有关受助人会向法援署提名这些律师以委派他们为法援律师。此外，亦有关某些刑事法援案件和司法覆核相关的法援案件有否集中在少数律师、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，并确保法援制度持续达到市民的期望，政府检视了法援制度，并于2021年10月相应提出一系列完善法律援助制度的措施，从而：

(a) 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.

Prior to the introduction of the enhancement measures to the legal aid system by the Government in October 2021, there were 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 were suggestions that some lawyers with certain political inclination might, by offering assistance to the APs first on a “pro bono” basis, encourage them to initiate JR cases against the Government, and the APs concerned would then formally nominate these lawyers for the LAD to assign them as legal aid lawyers. There were also concerns on whether some criminal legal aid cases and JR-related legal aid cases were concentrated in a handful of lawyers, law firms or chambers.

Given the importance of the legal aid system in upholding the rule of law in Hong Kong and to ensure that the system could continue to meet the aspirations of the community, the Government conducted a review of legal aid system and accordingly proposed a wide array of enhancement measures to the system in October 2021 to –

(a) 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;

- (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) 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。

所有改善措施已于2021年年底全面落实。法援署于2023年2月向本局汇报完善措施的实施进展如下。

## 实施进展

### 委派案件

#### 下调可接办的民事案件限额

根据该项措施，每名律师和大律师可接办的民事案件限额分别由35宗和20宗减少至30宗和15宗。自实施以来，委派予每名《名册》律师的平均案件数目有所减少，显示这项措施有助减少案件可能过度集中于某些律师／大律师的情况，长远而言有助增加可接办法援案件的律师数目。

#### 设立新的可接办司法覆核案件限额

政府已就律师可接办与司法覆核有关的法援案件设立新限额，每名律师可接办的案件限为5宗，每名大律师可接办的案件限为3宗，并计算在每名律师／大律师可接办的所有民事法援案件限额内。除有充分理据支持委派同一律师接办的数宗紧密相连集体／相关集体司法覆核案件外，并无《名册》律师获委派超过委派限额的司法覆核案件。

- (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) enhance the management of legal aid applications and cases to prevent potential abuse of the legal system.

All the enhancement measures have been fully implemented by the end of 2021. In February 2023, LAD reported to this Council the implementation progress of the enhancement measures as follows.

## Implementation Progress

### Assignment

#### *Reduced overall civil case assignment limits*

Under this measure, the overall civil case assignment limits have been reduced from 35 to 30 for solicitors and 20 to 15 for counsel. Since its implementation, the average number of cases assigned to each panel lawyer has reduced showing that this measure is useful in reducing possibility of over-concentration of cases among certain solicitors/counsel, and widening of the pool of lawyers available for taking up legal aid cases in the longer run.

#### *Setting up new assignment limit for JR cases*

New assignment limits, at 5 for solicitors and 3 for counsel, have been imposed on JR-related legal aid cases among the overall limit for all civil legal aid cases. Save for a few group/connected group JR cases that are inextricably intertwined and hence assignment of the same lawyer is justifiable, no panel lawyer has been assigned JR cases exceeding the assignment limit.

## 实施完善法律援助制度措施

### Implementation of the Enhancement Measures to Legal Aid System

自这项措施落实以来，委派予每名《名册》律师的平均司法覆核案件数目显著减少。如下表所示，这项措施有效释除对案件过份集中由某些律师／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。

Since the implementation of this measure, the average number of JR cases assigned to each panel lawyer has reduced significantly as tabulated below, showing that this measure has effectively eased the concern on over-concentration of cases among certain solicitors/counsel, while striking a balance between distributing cases more evenly to equally qualified lawyers and allowing APs to nominate their lawyers.

委派予每名《名册》律师的平均司法覆核案件数目		
Average no. of JR cases assigned to each panel lawyer		
	2021年12月 December 2021	2022年12月 December 2022
律师 Solicitor	7.5	4.4
大律师 Counsel	3.2	2.5

#### 法律援助署直接委派《名册》律师接办刑事案件

自2021年10月起，法律援助署开始落实直接委派《名册》律师接办刑事案件，以取代由受助人提名律师的安排。由法律援助署直接委派《名册》律师的刑事案件比率由2021年9月的51.26%增加至2022年12月及此后维持的100%。这项措施对于消除公众以为刑事案件上提名律师是受助人的法定「权利」的误解发挥关键作用。

总体而言，有关委派律师的改善措施有助防止案件过度集中于某些律师／大律师的可能。

#### Direct assignment of panel lawyers by LAD in criminal cases

LAD started to implement direct assignment of panel lawyers, in place of the APs' nomination, in criminal cases since October 2021. The percentage of criminal cases assigned to the panel lawyers by LAD's direct assignment increased from 51.26% in September 2021 to 100% in December 2022. This measure plays a pivotal role in eliminating the public's misconception that nomination of lawyers for criminal cases is a statutory "right" of APs.

Overall, the enhancement measures in relation to the assignment of lawyers have been effective in helping to forestall possible over-concentration of cases among certain solicitors/counsel.

## 透明度

### 司法覆核申请人给予同意披露申请详情

据观察所得，社会对法援署的不少疑虑是出于对法援署工作的一些误解和错误印象。碍于法律专业保密权及某些私隐限制，法援署往往未能迅速澄清其立场或案件的详情。因此，这项改善措施让法援署要求司法覆核申请人给予书面同意，容许在法援署署长认为合适的情况下，披露申请结果及／或批准或拒绝申请的理由。

迄今，绝大多数司法覆核申请人答允给予同意。这项措施让法援署具有所需权力，可以就大部分司法覆核案件澄清其立场或案件的详情。建基于此，法援署会积极制定更有系统的宣传沟通计划，并建立更快速的回应机制，以迅速澄清其立场或案件的详情。

## Transparency

### JR applicants to provide consent to disclose details of application

It is observed that many concerns in the community towards LAD stem from certain misunderstanding and misconception of LAD's work. Often, LAD may not 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. Accordingly, this enhancement measure was rolled out such that JR applicants have been requested to give written consent to LAD for disclosing the result and/or the reason for granting/refusing the applications whenever Director for Legal Aid (DLA) considers appropriate.

So far, a vast majority of JR applicants have agreed to give consent. This measure equipped LAD with the necessary information and authority to clarify its stance or case details in most of the JR cases. Building on this, LAD will proactively develop a more structured publicity communication plan and work towards a swifter response mechanism to clarify its stance or case details in a prompt manner.



## 实施完善法律援助制度措施

### Implementation of the Enhancement Measures to Legal Aid System

#### **披露统计资料**

法律援助署定期在其网页公布各类案件的法律援助统计资料，包括但不限于获批及被拒的法律援助申请数目、法律援助署委派律师接办的法律援助案件分布情况、已报警处理怀疑包揽诉讼案件数目及发出第11条命令的数目、已支出的法律援助费用及所讨回的赔偿和讼费等。迄今，法律援助署网页的统计资料录得的浏览次数超过7 500，显示这项措施有助法律援助署提高公众意识和增进公众对其工作的认识。

#### **管理**

##### **成立司法覆核监察委员会**

自2021年12月起，法律援助署成立了部门司法覆核监察委员会，由法律援助署署长担任主席，首长级人员出任成员，负责监督司法覆核案件的管理工作。委员会在会议上讨论了多项事宜，包括关于委派案件的统计资料、改善法律援助署的资讯系统以应付集体／相关案件、监察敏感案件和因法律援助上诉成功而获得法律援助的案件、检视司法覆核案件的受助人不同意披露案件详情的原因等。

##### **外委律师在无法履行职责时须通知法律援助署**

法律援助署已修订《大律师／律师办理民事／刑事案件指引》，要求大律师／律师预计自己无法履行职责或将会出现某些情况导致他们不适宜或无法代表受助人时，须立即以书面汇报和交还案件文件。如任何

#### **Disclosure of Statistics**

LAD has regularly released legal aid statistics for various types of cases on its homepage, including but not limited to the number of successful and refused legal aid applications, distribution of legal aid assignments to legal aid practitioners, number of suspected champerty cases reported to Police and Regulation 11 Order issued, legal aid costs expended, damages and costs recovered, etc. So far, over 7 500 hits on the statistics on LAD's homepage were recorded for 2022, showing that this measure helped facilitate LAD's work in raising public awareness and understanding of its work.

#### **Management**

##### **Establishment of JR monitoring committee**

A Departmental JR Monitoring Committee, chaired by the Director of Legal Aid with other directorate officers as members, has been set up since December 2021 to oversee the administration of JR cases. At the meetings, the Committee discussed various issues including assignment statistics, enhancement of LAD's information system to cater for group/connected cases, monitoring of sensitive cases and cases where legal aid is granted as a result of successful legal aid appeal, review of reasons for APs in JR cases not giving consent to disclose case details, etc.

##### **Assigned lawyers to inform LAD if unable to perform their duty**

LAD has amended its Guidance Notes to Counsel/Solicitors for handling civil/criminal cases requiring them to report in writing and return the papers immediately if it is foreseeable that they will not be able to perform their duties or will be under situations which render them unsuitable or unavailable for representing aided persons. Any panel lawyers who failed to comply with this

《名册》律师未能遵从此规定，法律援助署会将其案件重新委派予其他律师，并会把其失当行为提交部门监察委员会，让委员会采取适当行动，包括发出劝诫信，以及把有关《名册》律师的姓名列入「工作表现欠佳记录册」或从《法律援助律师名册》中剔除。

#### **申报其他资助来源**

法律援助申请人必须在提交申请时及在法律援助证书存续期间的任何其他时间，申报其他资助来源，例如众筹。如申请人／受助人被发现没有申报其他资助来源，其申请可能会被拒绝，或其法律援助证书可能会被取消／撤回。法律援助署亦可能以作出虚假声明为由把有关个案转介警方调查。

#### **向法律援助局汇报具体个案**

法律援助署会定期于法律援助局的会议上汇报其处理司法覆核案申请及管理相关获批个案的情况，包括汇报关于委派司法覆核案件的最新统计资料、加强对司法覆核案件的监察、要求申请人同意法律援助署披露其案件详情的措施等。

本局肯定法律援助署为完善香港法律援助制度所作出的努力，并相信有关措施能持续地带来显著的正面影响。

requirement will have their cases re-assigned. Such failure will also be referred to the Departmental Monitoring Committee for appropriate action including issuing advisory letter, putting the name of the panel lawyer in the record of unsatisfactory performance, or to remove his name from the Legal Aid Panel, etc.

#### ***Declaration of alternative source of funding***

Legal aid applicants have been required to declare at the time of application, and also any other time during the subsistence of the legal aid certificates alternative source of funding, such as crowd funding. If applicants/APs are found to have failed to report alternative source of funding, their application may be refused or legal aid certificates may be discharged/revoked. LAD may also refer the matter to the Police for investigation on the ground of false declaration.

#### ***Reporting to LASC on specific cases***

LAD has reported to LASC its handling of JR applications and the management of relevant approved cases from time to time, including updated assignment statistics on JR cases, tightening up of the monitoring of JR cases, measure requiring applicants to give consent for LAD to disclose relevant details of their cases etc. at the regular meetings.

The Council appreciated the effort that LAD has made to the betterment of legal aid system in Hong Kong and trusted that the positive impact of the measures would be noticeable and persistent.

## 法律援助申请人财务资格限额及法律援助署署长第一押记的检讨 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馀额。除非《规例》订明在计算可动用资产时应剔除某些项目，否则可动用资产须包括一切属资本性质的资产，例如该人的贷方结余总和、其他人须付予该人的款项、该人名下非金钱资源权益价值、其业务或在公司的业务中所占份额的价值等。

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

### Financial Eligibility Limits of Legal Aid Applicants

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

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





根据政府在1999年9月就《1999年法律援助(修订)条例草案》向立法会提交的报告，政府会参考丙类消费物价指数的一般物价变动的情况，每年检讨两个计划的财务资格限额。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2020年7月至2022年7月参照期内的丙类消费物价指数，即上升了3.1%，政府已完成最新一轮有关财务资格限额的周年检讨工作。政府经考虑丙类消费物价指数于2019年7月至2022年7月三年期的累计变动，建议财务资格限额相应上调3.0%。2022年7月后丙类消费物价指数变动的影响将在下一次检讨中反映。政府已于2022年12月向立法会提交决议案，上调财务资格限额3.0%。现时「普通计划」及「辅助计划」的财务资格限额分别为433,010元及2,165,060元。

Pursuant to the Government's report to the Legislative Council (LegCo) on the Legal Aid (Amendment) Bill 1999 in September 1999, the Government has been making annual adjustments to the two FELs with reference to the general price movement based on the Consumer Price Index (C) (CPI(C)). 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. The Government has completed the latest round of annual reviews of FELs with reference to the CPI(C) for the reference period from July 2020 to July 2022, which has increased by 3.1%. Taking into account the cumulative changes in CPI(C) for the three-year period from July 2019 to July 2022, the Government proposed to adjust the FELs upwards by 3.0% accordingly. The impact of the change in CPI(C) after July 2022 would be reflected in the next review.

The Government moved a resolution in LegCo in December 2022 to adjust the FELs upwards by 3.0%. The existing FEL under OLAS and SLAS are now \$433,010 and \$2,165,060 respectively.

# 法律援助申请人财务资格限额及法律援助署署长第一押记的检讨

## 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，向法律援助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，法律援助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律援助署署长清还费用及开支。不过，根据《法援条例》第18A(5)条，法律援助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条付予法律援助署署长的一切款项后，法律援助署署长可根据《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 deduced 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%。政府根据2020年7月至2022年7月参照期内的丙类消费物价指数即上升了3.1%，已完成最新一轮有关法援署署长第一押记的两个指定款额的周年检讨工作。政府经考虑丙类消费物价指数于2019年7月至2022年7月三年期的累计变动，建议法援署署长第一押记的两个指定款额相应上调3.0%。2022年7月后丙类消费物价指数变动的影响将在下一次检讨中反映。

政府已于2022年12月向立法会提交决议案，上调法援署署长第一押记的两个指定款额3.0%。根据S18A(5)及S19B(1)(a)，现时法援署署长第一押记的两个指定款额分别为9,370元及112,120元。

本局欢迎政府是次上调财务资格限额及法援署署长第一押记的两个指定款额。

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 latest round of annual reviews of the two specified amounts of DLA's first charge with reference to the CPI(C) for the reference period from July 2020 to July 2022, which has increased by 3.1%. Taking into account the cumulative changes in CPI(C) for the three-year period from July 2019 to July 2022, the Government proposed to adjust the two specified amounts of DLA's first charge upwards by 3.0% accordingly. The impact of the change in CPI(C) after July 2022 would be reflected in the next review.

The Government moved a resolution in LegCo in December 2022 to adjust the two specified amounts of DLA's first charge upwards by 3.0%. The existing amount of DLA's first charge under S18A(5) and S19B(1)(a) are \$9,370 and \$112,120 respectively.

The Council welcomes the upward adjustments for the FELs and the two specified amounts of DLA's first charge.

## 刑事法律援助费用、检控费用及当值律师费用两年一度的检讨 Biennial Review of Criminal Legal Aid Fees, Prosecution Fees and Duty Lawyer Fees

政府在2023年2月告知本局，于2022年完成就刑事法律援助（法援）费用、检控费用及当值律师费用（统称为「三项费用」）两年一度检讨的结果。

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

In February 2023, the Government informed the Council of the outcome of the 2022 biennial review of criminal legal aid fees, prosecution fees and duty lawyer fees (collectively referred to as “the Fees”).

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



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

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

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

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



# 刑事法律援助费用、检控费用及当值律师费用两年一度的检讨

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

### 检讨

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

最新一轮两年一度检讨已于2022年完成，政府备悉在参照期内（即2020年7月至2022年7月）丙类消费物价指数上升了3.1%，因此建议把有关费用相应上调3.1%。至于2022年7月至2024年7月之间一般物价的变动，将会在下一轮两年一度的检讨中反映。

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

### The Review

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

In the biennial review of 2022, noting that the CPI(C) for the reference period (i.e. July 2020 to July 2022) increased by 3.1%, the Government proposed to adjust the Fees upwards by 3.1% accordingly. The impact of general price movement between July 2022 and July 2024 will be reflected in the next biennial review.

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

年份 Year	调整幅度 Adjustment
2012	+9.3%
2014	+7.7%
2016	+4.0%
2018	+4.0%
2020	+2.7%
2022	+3.1% (建议) (proposed)

## 实施情况

为调整刑事法律援助费用，政府已将修订《规则》的建议提交予由高等法院首席法官出任主席的刑事诉讼程序规则委员会（「规则委员会」）审批，并向立法会动议一项决议案以修改法例。立法会已通过其生效日期为 2023 年 3 月 17 日。检控费用和当值律师费用会通过行政方式予以调整，并在实施经修订的法援费用当日同时生效。

本局欢迎是次上调有关费用的方案。

## Implementation

To adjust criminal legal aid fees, the Government submitted the proposed amendments to the LACCR to the Criminal Procedure Rules Committee (Rules Committee) chaired by the Chief Judge of the High Court for approval and moved a resolution in LegCo to effect the legislative changes. The commencement date of 17 March 2023 was appointed upon LegCo's approval. Prosecution fees and duty lawyer fees were adjusted administratively on the same date as for the implementation of the increased criminal legal aid fees.

The Council welcomes the upward adjustments for the Fees.



## 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2022-2023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。

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。此外，香港大律师公会已设立大律师公会法律义助服务计划，旨在向未能获得法律援助而又无法支付法律费用的申请人提供免费法律咨询及代表服务，惟有关个案须获该计划认为值得提供援助。本局主席为该计划咨询委员会的成员。

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 2022-2023, the Council was kept informed by the Government on its proposals or positions in relation to legal aid issues, including the papers submitted to the Panel on Administration of Justice and Legal Services of Legislative Council concerning the annual review of financial eligibility limits of legal aid applicants and the policy initiatives in respect of legal aid.

Since its establishment in 1970, LAD has assumed an important role in providing access to justice for people of limited means. 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. Meanwhile, the Bar Free Legal Service Scheme has been established by the Hong Kong Bar Association to provide free legal advice and representation in cases where legal aid is not available or where the applicant is unable to afford legal assistance, and the case is thought to be one where assistance should be given. The Council Chairman is a member of the Advisory Board for the Scheme.



偶有个别立法会议员或市民提出对某些法律援助事宜的批评，有些更会在社交媒体广泛流传，某些误解和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，本局已建议法援署制定公众沟通计划，通过适当的沟通渠道迅速作出回应，以厘清社会对法援服务的误解和缺乏事实根据的批评。

于2023年初，本局主席代表本局出席数项法律界的重要活动，从而推广香港的法律援助服务，其中出席包括2023年法律年度开启典礼以及香港律师会周年招待酒会。香港大律师公会主席更在开启典礼致辞时提及法律援助制度的重要性，并肯定法援署在法律制度下协助正义伸张的出色表现。

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 suggested LAD to establish a public communication plan for dispelling social misconceptions and unfounded criticisms on legal aid services in a responsive manner through appropriate communication channels.

In early 2023, on behalf of the Council, the Chairman attended a couple of significant events in the legal profession to promote the services of legal aid in Hong Kong, including but not limited to the ceremonial opening of the legal year 2023 and the annual cocktail reception of the Law Society of Hong Kong. On this note, The Chairman of Hong Kong Bar Association had mentioned the importance of legal aid system in his speech at the ceremonial opening and acknowledged the good work of LAD in assisting fair access to the legal system.

## 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2022年4月1日至2023年3月31日期间，本局共接获41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」，将近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41宗申请中，29宗获批，11宗被拒，1宗被撤回。

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 2022 to 31 March 2023, the Council received 41 applications for the provision of a certificate by counsel. The most common type of criminal case involved was "trafficking in dangerous drugs" accounting for almost 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 41 applications, 29 were approved, 11 were refused and 1 was withdrawn.

Of the 29 certificates by counsel issued, 8 certificate stated

在已签发的 29 份大律师证明书中，8 份证明申请人有合理机会上诉得直，另外 21 份则述明申请人提出的上诉并无合理机会得直。

在 2021-2022 年度及 2022-2023 年度接获申请的相关统计列表如下：

that the applicant had reasonable prospects of success in his/her intended appeal while 21 stated that they did not.

The relevant statistics on the applications received in 2021-2022 and 2022-2023 are set out in the table below –

	1.4.2021 至 31.3.2022			1.4.2022 至 31.3.2023		
	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	21	2	23	23	6	29
被拒 Refused	1	4	5	6	5	11
被终止 Aborted	0	0	0	0	0	0
被撤回 Withdrawn	0	0	0	1	0	1
总计 Total	22	6	28	30	11	41
<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	1	0	1	6	2	8
无合理机会上诉得直案件 Cases certified not to have reasonable prospects of success	20	2	22	17	4	21
总计 Total	21	2	23	23	6	29
<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	0	0	2	2	4
经法援署覆核后仍不获提供法律援助 Legal aid not granted after review by LAD	1	0	1	4	0	4
总计 Total	1	0	1	6	2	8

## 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) 2022-2023年度总申请数目上升46%（由2021-2022年度的28宗上升至2022-2023年度的41宗）；与刑事案件有关的申请上升36%（由2021-2022年度的22宗上升至2022-2023年度的30宗）及与民事案件有关的申请上升83%（由2021-2022年度的6宗上升至2022-2023年度的11宗）；
- (b) 在2022-2023年度获大律师证明有合理机会上诉得直的案件的比率由2021-2022年度的4.3%上升至2022-2023年度的20%；和
- (c) 法援署因应大律师证明书的意见而提供法律援助的案件比率，由2021-2022年度的0%上升至2022-2023年度的50%。

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

The above statistics reveal that –

- (a) the total number of applications in 2022-2023 has increased by 46% (from 28 in 2021-2022 to 41 in 2022-2023), with an increase of 36% in the number of applications for criminal cases (from 22 in 2021-2022 to 30 in 2022-2023) and an increase of 83% for civil cases (from 6 in 2021-2022 to 11 in 2022-2023);
- (b) the percentage of cases certified by counsel to have reasonable prospects of success in 2022-2023 has risen from 4.3% in 2021-2022 to 20% in 2022-2023; and
- (c) the percentage of cases where legal aid was granted by LAD in light of the counsel certificates has risen from nil in 2021-2022 to 50% in 2022-2023.

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.



在 2022-2023 年度，就 29 宗成功获批的申请，合共拨出 1,350,000 元作为支付大律师及律师提供证明书的费用，详情如下：

In 2022-2023, a total of \$1,350,000 was committed as fees for counsel and solicitors to provide certificates for the 29 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	23	\$529,000	\$299,000	\$828,000
民事案件 Civil Case	6	\$348,000	\$174,000	\$522,000
总计 Total	29	\$877,000	\$473,000	\$1,350,000

要加入法援局所备存的执业律师名册，大律师须具备最少十年执业经验，而律师则须具备七年执业经验。此外，大律师和律师均须于过去三年内，曾处理最少三宗上诉法庭或终审法院的案件。资深大律师则获豁免最低工作经验的要求。

作为计划的管理人，本局有责任确保所有名册内的大律师和律师均熟悉有关向终审法院提出上诉的程序和要求，以及具备相关的工作经验。因此，本局于 2022 至 2023 年度进行了名册更新工作，要求名册内的执业律师提供资料以更新其工作经验记录。本局亦藉此机会邀请香港大律师公会及香港律师会尚未登记的会员加入名册。于 2023 年 3 月 31 日，本局名册内共有 63 名大律师和 35 名律师。

To join the panel maintained by the Council, counsel must have at least ten years' practicing experience and for solicitors, seven years. In addition, both counsel and solicitors must have handled at least three CA or CFA cases in the past three years. Senior counsel are exempted from the minimum experience requirements.

As the administrator of the scheme, the Council has the responsibility to ensure that counsel and solicitors on the panel possess both relevant experience and sound knowledge of the laws and practices relating to appeal procedures and requirements for appeal to the CFA. To perform this duty, the Council conducted an exercise in 2022-2023 inviting panel lawyers to provide information to update their experience records. The Council also took the opportunity to invite members of Hong Kong Bar Association and The Law Society of Hong Kong, who have not yet registered with the Council, to join the panel. As at 31 March 2023, the number of counsel and solicitors on the panel were 63 and 35 respectively.

### 法律援助会议出席记录

法律援助局在2022-2023年度召开了六次会议。各成员出席率列表如下：

### Attendance at Council Meetings

In 2022-2023, the Council has convened six meetings. The attendance rate of members is set out in the table below –

法律援助成员 Council Members	出席会议次数 No. of Meetings Attended	出席率 Attendance Rate
梁永祥教授 GBS, JP Prof. William LEUNG GBS, JP	6	100%
郑宇杰大律师* Mr Bosco CHENG*	3	100%
艾家敦大律师* Mr Robin EGERTON*	2	67%
傅嘉绵律师* Mr Tom FU*	2	67%
刘诗韵女士 MH, JP Ms Serena LAU MH, JP	5	83%
李佩珊女士 Ms Rosita LEE	5	83%
岑君毅律师 JP* Mr Ronald SUM JP*	3	100%
温丽司女士 Miss Iris WAN	5	83%
杨建霞女士* Ms Yvonne YEUNG*	1	33%
法律援助署署长 Director of Legal Aid	6	100%

\* 有关成员于2022年9月1日加入法律援助局。在2022年9月至2023年3月期间，本局召开了三次会议。  
These Members joined the Council on 1 September 2022. During the period from September 2022 to March 2023, three meetings were convened.

## 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2022-23年，本局已检视该计划的申请表格及通告，并已为最新的通告安排翻译。有需要的市民可向本局查阅相关资讯。本局员工会适当运用在培训中所学到的技巧，协助不同种族人士递交申请。

## Adoption of Administrative Guidelines on Promotion of Racial Equality

The Administrative Guidelines on Promotion of Racial Equality implemented by the Government were revised in 2019 and aimed to be applied to all government bureaux and departments as well as related organisations. These Guidelines provide guidance to public authorities so that people of Hong Kong, regardless of their race, enjoy equal access to public services. In response to the Government's appeal, the Council made reference to the Guidelines in the delivery of services to members of the public. Interpretation and translation services on the Scheme on Provision of Certificate by Counsel will be provided upon request. In 2022-23, the Council has reviewed the application form and the notice for our assistance scheme and arranged for translation of the updated notice. The public in need may approach the Council for the information when necessary. All staff in the Council are ready to render help to people of diverse races in submission of applications and apply the techniques learnt in the training where appropriate.





### 职业健康与安全

为确保员工在安全洁净的环境中工作，本局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，本局继续安排定期清洗地毯、窗帘和风机盘管组件，并于办公室入口处提供酒精搓手液和设置消毒地垫，从而减低细菌散播的风险。其次，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。

### Occupational Safety and Health

To ensure staff are working in a safe and clean environment, the Council has 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 continued to arrange regular cleansing service for the carpet, curtain and fan coil units, and provide alcohol-based handrub and sanitising mat at the entrance of the office in order to reduce the risk of the spread of bacteria. Furthermore, 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.



## 职员编制

截至2023年3月底，秘书处共有五名职员，包括四名由政府借调的公务员和一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2022-2023年度，本局从政府收取的补助为7,200,000元，全年总支出为6,824,000元。

## Staffing

As at the end of March 2023, the Secretariat had five staff members comprising four civil service staff seconded from the Government and one 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 2022-2023 amounted to \$7.2 million. Total expenditure of the year was \$6.824 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:

## 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

- 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

# 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

### 资产负债表 BALANCE SHEET

于 2023 年 3 月 31 日 AS AT 31 MARCH 2023

		附注 Note	2023 港币 HK\$	2022 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 Note	2023 港币 HK\$	2022 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 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.

# 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

### 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 Note	2023 港币 HK\$	2022 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, 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 staff gratuities	(11,955)	(2,025)
未放取假期拨备减少	Decrease in provision for 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, plant and equipment	-	(9,280)
已收利息	Interest received	958	48
<b>投资活动所得／(所用)的     现金净额</b>	<b>Net cash from/(used in)     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     增加／(减少)净额</b>	<b>Net increase/(decrease) in cash and     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 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 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。

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

### 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.

# 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

### 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.

## 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

### 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餘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.

*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 Computer equipment 港币 HK\$	办公设备 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 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 港币 HK\$	2022 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>

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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 (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	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 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	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 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 Aa1 至 Aa3	Cash at bank, by credit rating 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.



