

審計署署長報告 – 法律援助服務局帳目審計結果

Report of the Director of Audit on the Accounts of LASC

獨立審計師報告 致立法會

意見

我已審計列載於第52至72頁的法律援助服務局財務報表，該等財務報表包括於2023年3月31日的資產負債表與截至該日止年度的收支報表、權益變動表和現金流量表，以及財務報表的附註，包括主要會計政策概要。

我認為，該等財務報表已按照香港會計師公會頒布的《香港財務報告準則》真實而中肯地反映法律援助服務局於2023年3月31日的財務狀況及截至該日止年度的財務表現和現金流量，並已按照《法律援助服務局條例》(第489章)妥為擬備。

意見的基礎

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

Independent Auditor's Report To the Legislative Council

Opinion

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

法律援助服務局就財務報表而須承擔的責任

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

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

審計師就財務報表審計而須承擔的責任

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

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

Responsibilities of the Legal Aid Services Council for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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- 識別和評估因欺詐或錯誤而導致財務報表存有重大錯誤陳述的風險；設計及執行審計程序以應對這些風險；以及取得充足和適當的審計憑證，作為我意見的基礎。由於欺詐可能涉及串謀、偽造、蓄意遺漏、虛假陳述，或凌駕內部控制的情況，因此未能發現因欺詐而導致重大錯誤陳述的風險，較未能發現因錯誤而導致者為高；
- 了解與審計相關的內部控制，以設計適當的審計程序。然而，此舉並非旨在對法律援助服務局內部控制的有效性發表意見；
- 評價法律援助服務局所採用的會計政策是否恰當，以及其作出的會計估計和相關資料披露是否合理；
- 判定法律援助服務局以持續經營作為會計基礎的做法是否恰當，並根據所得的審計憑證，判定是否存在與事件或情況有關，而且可能對法律援助服務局持續經營的能力構成重大疑慮的重大不確定性。如果我認為存在重大不確定性，則有必要在審計師報告中請使用者留意財務報表中的相關資料披露。假若所披露的相關資料不足，我便須發出非無保留意見的審計師報告。我的結論是基於截至審計師報告日止所取得的審計憑證。然而，未來事件或情況可能導致法律援助服務局不能繼續持續經營；及
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Legal Aid Services Council's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Legal Aid Services Council;
- conclude on the appropriateness of the Legal Aid Services Council's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Legal Aid Services Council's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Legal Aid Services Council to cease to continue as a going concern; and

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

我與法律援助服務局溝通計劃的審計範圍和時間安排以及重大審計發現等事項，包括我在審計期間識別出內部控制的任何重大缺陷。

審計署署長
首席審計師
蔡秀玫代行

2023年8月29日
審計署
香港金鐘道66號
金鐘道政府合署高座6樓

- 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.



S. M. CHOI
Principal Auditor
for Director of Audit

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

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資產負債表 BALANCE SHEET

於 2023 年 3 月 31 日 AS AT 31 MARCH 2023

		附註 Note	2023 港幣 HK\$	2022 港幣 HK\$
非流動資產	NON-CURRENT ASSETS			
使用權資產	Right-of-use assets	3	816,745	2,450,237
物業、廠房及設備	Property, plant and equipment	4	13,045	18,613
			829,790	2,468,850
流動資產	CURRENT ASSETS			
現金及等同現金項目	Cash and cash equivalents	5	1,440,655	1,325,697
應收利息	Interest receivable		1,630	10
按金	Deposits		2,250	2,250
			1,444,535	1,327,957
流動負債	CURRENT LIABILITIES			
租賃負債	Lease liabilities	6	(860,591)	(1,714,700)
職員約滿酬金撥備	Provision for staff gratuities		(8,200)	(20,155)
未放取假期撥備	Provision for untaken leave		(6,523)	(11,981)
			(875,314)	(1,746,836)
淨流動資產／(負債)	NET CURRENT ASSETS/(LIABILITIES)		569,221	(418,879)
非流動負債	NON-CURRENT LIABILITIES			
租賃負債	Lease liabilities	6	–	(847,676)
淨資產	NET ASSETS		1,399,011	1,202,295
上列項目代表：	Representing:			
政府基金	GOVERNMENT FUNDS			
經常性補助基金	Recurrent subvention fund	7	1,399,011	1,202,295

隨附附註 1 至 13 為本財務報表的一部分。

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

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

此等財務報表已於 2023 年 8 月 29 日經法律援助服務局核實及批准發行。

Approved and authorised for issue by the Legal Aid Services Council on 29 August 2023.

收支報表 INCOME AND EXPENDITURE ACCOUNT

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

		附註 Note	2023 港幣 HK\$	2022 港幣 HK\$
收入	INCOME			
政府補助	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>
支出	EXPENDITURE			
職員酬金	Staff emoluments	9	(4,432,301)	(4,423,266)
折舊費用	Depreciation charge			
– 使用權資產	– Right-of-use assets	3	(1,633,492)	(1,633,492)
– 物業、廠房及設備	– Property, plant and equipment	4	(5,568)	(5,915)
管理費	Management fees		(223,625)	(223,625)
租賃負債利息支出	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>
年度盈餘	SURPLUS FOR THE YEAR		379,011	155,745
其他全面收益	Other comprehensive income		–	–
年度全面收益總額	TOTAL COMPREHENSIVE INCOME FOR THE YEAR		<u>379,011</u>	<u>155,745</u>

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權益變動表 STATEMENT OF CHANGES IN EQUITY

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

		港幣 HK\$
經常性補助基金	RECURRENT SUBVENTION FUND	
於2021年4月1日結餘	Balance as at 1 April 2021	1,278,225
退回政府款項	Refunded to Government	(231,675)
年度全面收益總額	Total comprehensive income for the year	<u>155,745</u>
於2022年3月31日結餘	Balance as at 31 March 2022	1,202,295
退回政府款項	Refunded to Government	(182,295)
年度全面收益總額	Total comprehensive income for the year	<u>379,011</u>
於2023年3月31日結餘	Balance as at 31 March 2023	<u><u>1,399,011</u></u>

隨附附註1至13為本財務報表的一部分。

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

現金流量表 STATEMENT OF CASH FLOWS

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

	附註 Note	2023 港幣 HK\$	2022 港幣 HK\$
經營活動的現金流量			
年度盈餘		379,011	155,745
調整項目：			
物業、廠房及設備折舊		5,568	5,915
使用權資產折舊		1,633,492	1,633,492
利息收入		(2,578)	(47)
租賃負債利息支出		24,823	50,045
職員約滿酬金撥備減少		(11,955)	(2,025)
未放取假期撥備減少		(5,458)	(3,078)
經營活動所得的現金淨額		2,022,903	1,840,047
投資活動的現金流量			
購置物業、廠房及設備		-	(9,280)
已收利息		958	48
投資活動所得／(所用)的現金淨額		958	(9,232)
融資活動的現金流量			
退回政府款項		(182,295)	(231,675)
支付租賃負債	6	(1,726,608)	(1,635,005)
融資活動所用的現金淨額		(1,908,903)	(1,866,680)
現金及等同現金項目增加／(減少)淨額		114,958	(35,865)
年初的現金及等同現金項目		1,325,697	1,361,562
年末的現金及等同現金項目	5	1,440,655	1,325,697

隨附附註 1 至 13 為本財務報表的一部分。

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財務報表附註

1. 一般資料

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

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

本局註冊辦事處的地址為香港銅鑼灣告士打道262號中糧大廈16樓1601室。

2. 主要會計政策

2.1 符合準則聲明

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

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

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

The Council is a non-profit-making organisation formed for the objective of supervising the provision of legal aid services in Hong Kong provided by the Legal Aid Department and advising the Government of the Hong Kong Special Administrative Region (the Government) on legal aid policy.

The address of its registered office is Room 1601, 16/F, COFCO Tower, 262 Gloucester Road, Causeway Bay, Hong Kong.

2. SIGNIFICANT ACCOUNTING POLICIES

2.1 Statement of compliance

The financial statements 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 財務報表的編製基準

財務報表按應計記帳方式及歷史成本法編製。

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

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

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

2.2 Basis of preparation of the financial statements

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

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

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

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

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2.3 新增與經修訂香港財務報告準則的影響

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

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

2.4 金融資產及金融負債

(i) 初始確認與計量

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

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) 分類及其後計量

按攤銷成本值計量的金融資產

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

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

(ii) Classification and subsequent measurement

Financial assets measured at amortised cost

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

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

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按攤銷成本值計量的金融負債

這包括租賃負債，它們其後採用實際利率法按攤銷成本值計量。

(iii) 註銷確認

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

當合約指明的債務被解除、取消或到期時，該金融負債會被註銷確認。

(iv) 金融資產減值

對於按攤銷成本值計量的金融資產，本局以預期信貸虧損計量須予確認的虧損準備。

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

- 12個月預期信貸虧損（自初始確認以來，金融工具的信貸風險無大幅增加）：這是預期在報告日後12個月內可能發生的違約事件引致的虧損；或

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

- 期限內預期信貸虧損(自初始確認以來，金融工具的信貸風險大幅增加)：這是預期在金融工具的有效期內所有可能出現的違約事件引致的虧損。

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

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

如沒有合理期望可收回合約現金流量，金融資產會被撇銷。

- 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 收入的確認

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

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

利息收入採用實際利率法以應計基礎確認入帳。

2.6 租賃

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

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

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) 使用權資產

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

(ii) 租賃負債

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

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

(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.

釐定附帶續租選擇權的合約租賃期

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

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

2.7 物業、廠房及設備

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

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

傢具及裝置	10年
辦公室設備	5年
電腦設備	3年

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

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 僱員福利

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

2.9 現金及等同現金項目

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

2.10 非金融資產的減值

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

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

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

3. 使用權資產

使用權資產的帳面值及年內變動列示如下：

辦公室租賃

3. RIGHT-OF-USE ASSETS

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

Office lease

		2023	2022
		港幣 HK\$	港幣 HK\$
成本	Cost		
年初結餘	Balance at beginning of year	7,350,712	7,350,712
年內購入／處置	Addition/Disposal during the year	–	–
年末結餘	Balance at end of year	<u>7,350,712</u>	<u>7,350,712</u>
累計折舊	Accumulated depreciation		
年初結餘	Balance at beginning of year	4,900,475	3,266,983
年內折舊	Charge for the year	<u>1,633,492</u>	<u>1,633,492</u>
年末結餘	Balance at end of year	<u>6,533,967</u>	<u>4,900,475</u>
帳面淨值	Net book value		
年末結餘	Balance at end of year	<u>816,745</u>	<u>2,450,237</u>
年初結餘	Balance at beginning of year	<u>2,450,237</u>	<u>4,083,729</u>

4. 物業、廠房及設備

4. PROPERTY, PLANT AND EQUIPMENT

		電腦設備 Computer equipment 港幣 HK\$	辦公室設備 Office equipment 港幣 HK\$	傢具及裝置 Furniture and fixtures 港幣 HK\$	總數 Total 港幣 HK\$
成本	Cost				
於 2021 年 4 月 1 日	At 1 April 2021	77,016	67,104	24,750	168,870
年內購入	Addition during the year	9,280	-	-	9,280
於 2022 年 3 月 31 日	At 31 March 2022	86,296	67,104	24,750	178,150
年內購入/處置	Addition/Disposal during the year	-	-	-	-
於 2023 年 3 月 31 日	At 31 March 2023	86,296	67,104	24,750	178,150
累計折舊	Accumulated depreciation				
於 2021 年 4 月 1 日	At 1 April 2021	77,016	65,469	11,137	153,622
年內折舊	Charge for the year	1,805	1,635	2,475	5,915
於 2022 年 3 月 31 日	At 31 March 2022	78,821	67,104	13,612	159,537
年內折舊	Charge for the year	3,093	-	2,475	5,568
於 2023 年 3 月 31 日	At 31 March 2023	81,914	67,104	16,087	165,105
帳面淨值	Net book value				
於 2023 年 3 月 31 日	At 31 March 2023	4,382	-	8,663	13,045
於 2022 年 3 月 31 日	At 31 March 2022	7,475	-	11,138	18,613

5. 現金及等同現金項目

5. CASH AND CASH EQUIVALENTS

		2023 港幣 HK\$	2022 港幣 HK\$
銀行現金	Cash at bank	1,438,968	1,323,779
手頭現金	Cash in hand	1,687	1,918
		<u>1,440,655</u>	<u>1,325,697</u>

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6. 租賃負債

租賃負債的帳面值及年內變動，包括現金及非現金變動，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
		港幣 HK\$	港幣 HK\$
年初結餘	Balance at beginning of year	2,562,376	4,147,336
融資現金流的變動：	Changes from financing cash flows:		
支付租賃負債	Payments of lease liabilities	(1,726,608)	(1,635,005)
非現金變動：	Non-cash changes:		
租賃負債的利息費用	Interest expense on lease liabilities	24,823	50,045
年末結餘	Balance at end of year	<u>860,591</u>	<u>2,562,376</u>
歸類為：	Classified as:		
流動負債	Current liabilities	860,591	1,714,700
非流動負債	Non-current liabilities	–	847,676
		<u>860,591</u>	<u>2,562,376</u>
租賃負債的到期狀況 (未折現的合約現金流量)：	Maturity profile of lease liabilities (contractual undiscounted cash flows):		
– 12個月內	– within 12 months	863,304	1,726,608
– 12個月後但不超過24個月	– after 12 months but within 24 months	–	863,304
		<u>863,304</u>	<u>2,589,912</u>
收支報表內確認與租賃 有關的支出項目：	Expense items in relation to the lease recognised in the income and expenditure account:		
租賃負債利息支出	Interest expense on lease liabilities	24,823	50,045
租賃現金流出總額	Total cash outflow for lease		
租賃負債	Lease liabilities	<u>1,726,608</u>	<u>1,635,005</u>

7. 經常性補助基金

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

8. 政府補助

從香港特別行政區政府收取的補助為 7,200,000 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
		港幣 HK\$	港幣 HK\$
年度經常性補助	Annual recurrent grant	7,140,000	6,800,000
非經常性補助	Non-recurrent grant	60,000	210,000
政府補助	Subventions from the Government	<u>7,200,000</u>	<u>7,010,000</u>

9. 職員酬金

9. STAFF EMOLUMENTS

		2023	2022
		港幣 HK\$	港幣 HK\$
公務員員工：	Civil service staff:		
薪金	Staff cost	4,137,949	3,999,525
非公務員合約員工：	Non-civil-service contract staff:		
薪金	Staff salaries	259,060	370,920
約滿酬金	Gratuities	23,737	35,898
強積金	Provident fund	14,514	20,001
未放取假期撥備	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
		港幣 HK\$	港幣 HK\$
調查及顧問服務	Survey and consultancy	240,000	210,000
編製年報／通訊	Production of annual report/newsletter	64,300	63,300
常規出版物、期刊 及雜誌	General publications, periodicals and journals	53,580	53,580
公用設施及行政支出	Utility and administration expenses	95,774	124,718
會計費用	Accountancy fee	40,500	40,500
其他支出	Other expenses	9,604	25,861
		503,758	517,959

11. 金融風險管理

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

信貸風險

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

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

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.

按穆迪評級分析，銀行現金在報告日的信貸質素呈列如下：

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

		2023	2022
		港幣 HK\$	港幣 HK\$
按信貸評級列示的銀行現金	Cash at bank, by credit rating		
Aa1 至 Aa3	Aa1 to Aa3	<u>1,438,968</u>	<u>1,323,779</u>

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

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.

流動資金風險

Liquidity risk

流動資金風險是指機構在履行與金融負債相關的責任時遇到困難的風險。

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

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

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.

租賃負債的到期狀況在附註6披露。

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

12. 資本管理

本局的唯一資本來源是政府的經常性補助，本局管理資本的目標為：

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

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

13. 金融資產和金融負債的公平值

所有金融資產和金融負債均以公平值或與其相差不大的金額列於資產負債表上。

12. CAPITAL MANAGEMENT

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

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

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

13. FAIR VALUES OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES

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