

ANNUAL 年
REPORT 報
2022-2023



法律援助服務局
LEGAL AID SERVICES COUNCIL



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關於法援局 About the LASC

成立

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

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

抱負

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

Establishment

On 1 September 1996, the Legal Aid Services Council (“the Council”) was established under the Legal Aid Services Council Ordinance (Cap. 489). It is an independent statutory body set up to oversee the administration of the legal aid services provided by the Legal Aid Department (LAD) and to advise the Chief Executive on legal aid policy. Since its establishment, the Council has made recommendations on various aspects of legal aid services in Hong Kong. It has advised the Government on policy relating to the eligibility criteria and scope of legal aid services. It has proposed measures to enhance the independence of legal aid system. It has suggested improvements in the administration of legal aid services such as the application and processing procedures, system for assigning cases to lawyers in private practice and monitoring of such cases, appeal procedures against the refusal of legal aid, etc. The Council has also put forward opinions on enhancing the operational transparency of LAD.

Vision

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

使命

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

信念

全力以赴

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

公正獨立

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

Mission

The Council's mission is to ensure the provision of high quality, efficient and effective legal aid services, to secure adequate funding therefor, to try to improve continually the legal and administrative systems for the provision of legal aid, to help increase public awareness of legal aid, and to keep under review the establishment of an independent legal aid authority.

Values

Committed

The Council is committed to its work and upholds its vision, mission and values because it believes that legal aid is essential to the rule of law. It contributes positively to the provision of legal aid services. While adhering to the Legal Aid Services Council Ordinance, the Council endeavours to improve its provisions in pursuit of its vision, mission and values.

Independent and Fair

A greater degree of independence in legal aid administration was one of the reasons for establishing the Council in 1996. Independence is therefore one of its core values. Thus, while acknowledging the interests or views of different stakeholders, the Council takes a disinterested position and pursues the course of action which contributes most to the rule of law and equality before the law. It will not ignore any fact or view that may be presented to it.

關於法援局 About the LASC

通眾近民

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

開誠佈公

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

敏於眾望

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

Accessible

The Council aims to be accessible to the public, to stakeholders, and to interested parties locally or overseas. It will make arrangements to facilitate members of the public to obtain information about the Council and its work, to communicate with the Council on specific issues, and to take part in the Council's work, insofar as this does not prejudice the discharge of its responsibilities.

Transparent

A better understanding of the Council will enhance public trust in the Council and the legal aid services being provided. This is a pre-requisite to achieve public participation in the Council's work. Hence, the Council will make known to the public its work insofar as this does not breach confidentiality in respect of specific issues or on specific occasions.

Responsive

Legal aid services are provided within a wider environment. In order to provide sound advice on policy and effective supervision of the legal aid services provided by LAD, the Council has to be sensitive and proactive in response to changes in social, economic and political conditions, legal practices and technological innovation. Besides, timely and comprehensive response to public complaints or enquiries will build more effective channels of communication with the public and will contribute to greater public participation in legal aid administration through the Council. Thus, the Council is ready to listen, to follow up with research, to deliberate and to act promptly.

職能

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

本局為履行職責，可：

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

Functions

The Council is responsible for overseeing the administration of the legal aid services provided by LAD. The LAD is accountable to the Council for the provision of such services.

In discharging its responsibility, the Council may –

- (a) formulate policies governing the provision of services by LAD and give advice on its policy direction;
- (b) review the work of LAD from time to time and make such arrangements as are expedient and proper to ensure the efficient and economical discharge of its functions and provision of legal aid services;
- (c) keep under review the services provided by LAD and its development plans; and
- (d) consider and advise on LAD's estimates of expenditure.



關於法援局 About the LASC

本局無權就法援署的職員事宜及其對個別案件的處理向法援署作出指示。

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

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

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

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

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



成員

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

於 2023 年 3 月 31 日，法援局成員包括：

梁永祥教授 GBS, JP (主席)
鄭宇傑大律師
艾家敦大律師
傅嘉綿律師
劉詩韻女士 MH, JP
李佩珊女士
岑君毅律師 JP
溫麗司女士
楊建霞女士
法律援助署署長莊因東先生 JP
(當然成員)

Membership

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

Members of the Council as of 31 March 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)

關於法援局 About the LASC

成員簡歷 About the Members

梁永祥教授 GBS, JP (主席)
Prof. LEUNG Wing-cheung, William GBS, JP (Chairman)



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

鄭宇傑大律師

Mr Bosco CHENG Yu Kit



- 執業大律師
 - 香港(2007), 駱應淦資深大律師辦事處
 - 專業範疇為刑事法、商業法及土地法
 - 曾任暫委裁判官及暫委審裁官
- 持有英國倫敦大學國王學院法學碩士、香港城市大學法學士及法律專業證書
- 香港大律師公會執行委員會委員
- 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

關於法援局 About the LASC

艾家敦大律師
Mr Robin EGERTON



- 執業大律師
 - 香港(2005), 柏承大律師事務所
 - 專業範疇為家事法: 子女及財務; 海牙公約
- 香港調解資歷評審協會認可
 - 綜合調解員
 - 家庭調解員
- The International Academy of Family Lawyers 成員
- 香港大律師公會執行委員會委員
- 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

傅嘉綿律師
Mr Tom FU Ka Min



- 香港律師會理事會 2023 - 2024 理事
- 香港律師會執業者事務常務委員會主席
- 香港律師會體育法委員會副主席
- 香港律師會對外事務常務委員會委員
- 香港律師會國際法律事務委員會委員
- 香港律師會海外律師資格考試報考資格及豁免委員會委員
- 較高級法院出庭發言權評核委員會成員
- 孖士打律師行合夥人
- 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

關於法援局 About the LASC

劉詩韻女士 MH, JP
Ms Serena LAU Sze Wan MH, JP



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



- 恒生投資管理有限公司董事兼行政總裁
- 恒生投資服務有限公司董事兼行政總裁
- 恒生前海基金管理有限公司董事
- 會計及財務匯報局非執行董事
- 證券及期貨事務監察委員會槓桿式外匯買賣仲裁委員會主席
- 證券及期貨事務監察委員會產品諮詢委員會成員
- 香港總商會中國委員會成員
- 香港金融學院會員
- Beta Gamma Sigma 香港科大分會會員
- 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)

關於法援局 About the LASC

岑君毅律師 JP

Mr Ronald SUM Kwan Ngai, JP



- 合夥人，貝克·麥堅時律師事務所香港辦事處
- 香港(1994)、英格蘭和威爾斯(1994)、澳大利亞(1993)和粵港澳大灣區(2021)律師執業資格
- 中國委託公證人
- 香港仲裁司學會資深成員
- 英國特許仲裁員協會資深會員
- 香港國際仲裁中心理事
- 香港律師會理事會理事
- 一邦國際網上仲調 (eBRAM) 副主席
- 國際體育仲裁法庭(CAS)仲裁員
- 中國國際經濟貿易仲裁委員會(CIETAC)仲裁員
- 上海國際經濟貿易仲裁委員會(SHIAC)仲裁員
- 內地與香港關於建立更緊密經貿關係的安排(CEPA)的投資協議香港調解資歷評審協會調解員
- 香港律師會認可調解員
- 有效解決爭議中心(CEDR)調解員
- 廣州知識產權法院的調解員
- 香港特區政府仲裁推廣諮詢委員會成員
- 調解督導委員會成員
- 公眾教育及宣傳小組委員會成員
- 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

溫麗司女士

Miss Iris WAN Lai Sze



- 公共及非牟利機構共創顧問
- 青年參與顧問
- 領袖培訓導師
- 15年內為逾10 000位來自非牟利團體、公營機構和私營企業的年輕領袖和高級管理人員提供領導才能發展和共創培訓
- 曾服務倡導青年充權、教育平等和弱勢家庭福利的非牟利機構
- 上訴委員團(旅遊業條例)成員
- 博彩及獎券事務委員會委員
- 消費者委員會委員
- 交通諮詢委員會委員
- 華人永遠墳場管理委員會增選委員
- Consultant on cocreation for public and nonprofit sector
- Consultant on youth engagement
- Leadership training instructor
- 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

關於法援局 About the LASC

楊建霞女士

Ms Yvonne YEUNG Kin Ha



- 香港基督教女青年會總幹事
- 香港社會服務聯會
 - 執行委員會委員
 - 業界發展常設委員會主席
 - 人才發展策略委員會副主席
 - 「卓越實踐在社福獎勵計劃」籌備委員會主席
 - 業界財務專責委員會委員
- 市區重建局非官方非執行董事
- 香港賽馬會慈善信託基金
 - 賽馬會支援護老者計劃諮詢委員會當然委員
 - 賽馬會e健樂電子健康管理計劃諮詢委員會當然委員
- 團結香港基金顧問
- 曾任中央政策組特邀顧問、婦女事務委員會委員、廉政公署防止貪污諮詢委員會委員及民政事務總署「伙伴倡自強」社區協作計劃諮詢委員會委員
- 獲頒《旭茉JESSICA》成功女性大獎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

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



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

主席回顧 Chairman's Review

我很高興向大家介紹 2022-2023 年度報告，這是我第四份以法律援助服務局（法援局）主席身份完成的年報。

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

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)



作為經濟審查的基礎，普通法律援助計劃（「普通計劃」）和法律援助輔助計劃（「輔助計劃」）的財務資格限額均會參考丙類消費物價指數的一般物價變動的情況作周年檢討。在2019年7月至2020年7月的周年檢討中，政府認為值得保留0.1%的減幅，留待取得其後的丙類消費物價指數的累計變動才一併考慮。在參照期由2020年7月至2022年7月內，丙類消費物價指數錄得3.1%的升幅，政府已完成有關財務資格限額的周年檢討工作，並建議把財務資格限額上調3.0%，以反映由2019年7月至2022年7月的三年累計變動。法援署署長第一押記的周年檢討亦將採取上述安排。

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.

主席回顧 Chairman's Review

除了上述檢討，刑事法律援助的費用、檢控費用及當值律師費用都已完成了兩年一度的檢討。在進行有關檢討時，政府主要參考參照期內的一般物價變動情況，以及在委聘大律師和律師時有否出現困難。在2022年完成的兩年一度檢討，政府因應在參照期內（即2020年7月至2022年7月）丙類消費物價指數上升3.1%，建議把有關費用上調3.1%。本局歡迎政府上調有關費用。

鑑於法援制度對維護本港法治的重要性，政府必須維持公眾對該制度的信心，確保法援制度持續達到市民的期望。按照上述方針，政務司司長辦公室與法援署於2021年進行檢視法援制度。在推行完善法援制度措施前，社會越來越關注提名律師機制被濫用的可能，以及大部分案件有否集中於少數律師、律師事務所或大律師事務所處理。隨著2021年年底全面實行所有改善措施後，法援署在2023年2月從(a)委派案件、(b)透明度及(c)管理三個層面向本局匯報實行改善措施後的成效。

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，委派給各《名冊》律師的平均案件數目大幅減少，顯示這項措施有效減少案件過度集中於某些律師／大律師的可能性，長遠而言亦有助增加可接辦法援案件的律師數目。此外，直接委派刑事案件律師對於消除公眾以為在刑事案件可提名律師屬法定「權利」的誤解能發揮關鍵作用。

在透明度方面，因取得法援申請人書面同意在法律援助署署長認為適當時可披露申請結果及／或批准或拒絕申請的理由，法援署便可推行更有系統的宣傳溝通計劃，並建立更快速的回應機制，迅速澄清立場或案件詳情，避免公眾產生不必要的誤解。此外，法援署定期會在其網頁上公佈法援統計資料，有助宣傳法援署的工作，使公眾更認識及了解其工作。

在管理方面，法援署成立了部門司法覆核監察委員會，以監督司法覆核案件的管理工作。法援署已修訂其《大律師／律師辦理民事／刑事案件指引》，要求大律師／律師在自己無法履行職責時須以書面向法援署匯報。法援申請人須於法援申請獲批前及之後申報其他經濟資助來源。法援署亦會於局方的例行會議上向本局匯報具體個案。

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.

主席回顧 Chairman's Review

我十分欣賞法援署為完善香港法律援助制度所作出的努力，並相信有關措施能持續地帶來顯著的成效。然而，偶有社會人士基於猜測或在缺乏事實理據的情況下提出對法援事宜的批評，有些批評更會在社交媒體廣泛流傳。在這方面，我於2023年初主動爭取本局成員的支持，邀請法援署制定公眾溝通計劃，以積極消除社會對法援服務的誤解及不實指責。法援署最近已提出一套有系統的計劃，用以加強宣傳及提高對不實報導的反應能力，並加強與持份者的聯繫。我期待這項計劃於來年實施後能達至理想成果。同時，本局將繼續如實表述由政府提供的法援服務情況。

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.





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

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

實施完善法援制度措施

Implementation of the Enhancement Measures to Legal Aid System

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

政府於2021年10月推行完善法援制度措施前，社會越來越關注法援受助人（受助人）可能濫用提名律師的機制，尤其在司法覆核案件。有意見認為某些有若干政治立場的律師可能首先向受助人提供「義務性質」的協助，鼓勵他們針對政府提出司法覆核，然後有關受助人會向法援署提名這些律師以委派他們為法援律師。此外，亦有關注某些刑事法援案件和司法覆核相關的法援案件有否集中在少數律師、律師事務所或大律師事務所處理。

鑑於法援制度對維護本港法治的重要性，並確保法援制度持續達到市民的期望，政府檢視了法援制度，並於2021年10月相應提出一系列完善法援制度的措施，從而：

(a) 增加合資格接辦法援案件的律師人數，以加強防止獲委派案件過度集中的情況，長遠而言，讓受助人獲益；

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

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，以加深公眾對該署工作的認識和了解，並提升對法援制度的信心；以及
- (c) 加強管理法援申請及個案，以防範法援制度可能出現濫用的情況。

所有改善措施已於2021年年底全面落實。法援署於2023年2月向本局匯報完善措施的實施進展如下。

實施進展

委派案件

下調可接辦的民事案件限額

根據該項措施，每名律師和大律師可接辦的民事案件限額分別由35宗和20宗減少至30宗和15宗。自實施以來，委派予每名《名冊》律師的平均案件數目有所減少，顯示這項措施有助減少案件可能過度集中於某些律師／大律師的情況，長遠而言有助增加可接辦法援案件的律師數目。

設立新的可接辦司法覆核案件限額

政府已就律師可接辦與司法覆核有關的法援案件設立新限額，每名律師可接辦的案件限為5宗，每名大律師可接辦的案件限為3宗，並計算在每名律師／大律師可接辦的所有民事法援案件限額內。除有充分理據支持委派同一律師接辦的數宗緊密相連集體／相關集體司法覆核案件外，並無《名冊》律師獲委派超過委派限額的司法覆核案件。

- (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.

實施完善法律援助制度措施

Implementation of the Enhancement Measures to Legal Aid System

自這項措施落實以來，委派予每名《名冊》律師的平均司法覆核案件數目顯著減少。如下表所示，這項措施有效釋除對案件過份集中由某些律師／大律師接辦的疑慮，以及在更平均地分配案件給同樣符合資格的律師和容許受助人提名律師兩者之間取得平衡。

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《名冊》律師的平均司法覆核案件數目		
Average no. of JR cases assigned to each panel lawyer		
	2021年12月 December 2021	2022年12月 December 2022
律師 Solicitor	7.5	4.4
大律師 Counsel	3.2	2.5

法律援助署直接委派《名冊》律師接辦刑事案件

自2021年10月起，法律援助署開始落實直接委派《名冊》律師接辦刑事案件，以取代由受助人提名律師的安排。由法律援助署直接委派《名冊》律師的刑事案件比率由2021年9月的51.26%增加至2022年12月及此後維持的100%。這項措施對於消除公眾以為刑事案件上提名律師是受助人的法定「權利」的誤解發揮關鍵作用。

總體而言，有關委派律師的改善措施有助防止案件過度集中於某些律師／大律師的可能。

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

司法覆核申請人給予同意披露申請詳情

據觀察所得，社會對法援署的不少疑慮是出於對法援署工作的一些誤解和錯誤印象。礙於法律專業保密權及某些私隱限制，法援署往往未能迅速澄清其立場或案件的詳情。因此，這項改善措施讓法援署要求司法覆核申請人給予書面同意，容許在法援署署長認為合適的情況下，披露申請結果及／或批准或拒絕申請的理由。

迄今，絕大多數司法覆核申請人答允給予同意。這項措施讓法援署具有所需權力，可以就大部分司法覆核案件澄清其立場或案件的詳情。建基於此，法援署會積極制定更有系統的宣傳溝通計劃，並建立更快速的回應機制，以迅速澄清其立場或案件的詳情。

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.



實施完善法援制度措施

Implementation of the Enhancement Measures to Legal Aid System

披露統計資料

法援署定期在其網頁公佈各類案件的法援統計資料，包括但不限於獲批及被拒的法援申請數目、法援署委派律師接辦的法援案件分布情況、已報警處理懷疑包攬訴訟案件數目及發出第11條命令的數目、已支出的法援費用及所討回的賠償和訟費等。迄今，法援署網頁的統計資料錄得的瀏覽次數超過7 500，顯示這項措施有助法援署提高公眾意識和增進公眾對其工作的認識。

管理

成立司法覆核監察委員會

自2021年12月起，法援署成立了部門司法覆核監察委員會，由法援署署長擔任主席，首長級人員出任成員，負責監督司法覆核案件的管理工作。委員會在會議上討論了多項事宜，包括關於委派案件的統計資料、改善法援署的資訊系統以應付集體／相關案件、監察敏感案件和因法援上訴成功而獲得法援的案件、檢視司法覆核案件的受助人不同意披露案件詳情的原因等。

外委律師在無法履行職責時須通知法援署

法援署已修訂《大律師／律師辦理民事／刑事案件指引》，要求大律師／律師預計自己無法履行職責或將會出現某些情況導致他們不適宜或無法代表受助人時，須立即以書面匯報和交還案件文件。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

《名冊》律師未能遵從此規定，法律援助署會將其案件重新委派予其他律師，並會把其失當行為提交部門監察委員會，讓委員會採取適當行動，包括發出勸誡信，以及把有關《名冊》律師的姓名列入「工作表現欠佳記錄冊」或從《法律援助律師名冊》中剔除。

申報其他資助來源

法律援助申請人必須在提交申請時及在法律援助證書存續期間的任何其他時間，申報其他資助來源，例如眾籌。如申請人／受助人被發現沒有申報其他資助來源，其申請可能會被拒絕，或其法律援助證書可能會被取消／撤回。法律援助署亦可能以作出虛假聲明為由把有關個案轉介警方調查。

向法律援助局匯報具體個案

法律援助署會定期於法律援助局的會議上匯報其處理司法覆核案申請及管理相關獲批個案的情況，包括匯報關於委派司法覆核案件的最新統計資料、加強對司法覆核案件的監察、要求申請人同意法律援助署披露其案件詳情的措施等。

本局肯定法律援助署為完善香港法律援助制度所作出的努力，並相信有關措施能持續地帶來顯著的正面影響。

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.

法律援助申請人財務資格限額及法律援助署署長第一押記的檢討

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

法律援助申請人財務資格限額

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

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

Financial Eligibility Limits of Legal Aid Applicants

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

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



根據政府在1999年9月就《1999年法律援助(修訂)條例草案》向立法會提交的報告，政府會參考丙類消費物價指數的一般物價變動的情況，每年檢討兩個計劃的財務資格限額。於2019年7月至2020年7月的周年檢討中，政府保留期內丙類消費物價指數0.1%的減幅，並會與2020年7月至2021年7月的累計變動一併考慮。根據2020年7月至2022年7月參照期內的丙類消費物價指數，即上升了3.1%，政府已完成最新一輪有關財務資格限額的周年檢討工作。政府經考慮丙類消費物價指數於2019年7月至2022年7月三年期的累計變動，建議財務資格限額相應上調3.0%。2022年7月後丙類消費物價指數變動的影響將在下一次檢討中反映。政府已於2022年12月向立法會提交決議案，上調財務資格限額3.0%。現時「普通計劃」及「輔助計劃」的財務資格限額分別為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.

法律援助申請人財務資格限額及法律援助署署長第一押記的檢討

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

法律援助署署長第一押記

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

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

Director of Legal Aid's First Charge

A legally-aided person who is successful in recovering or preserving any money or property in the legally aided proceedings will be required to repay the Director of Legal Aid (DLA) all the costs and expenses incurred by DLA in the proceedings, as required under the LAO, out of the money or property so recovered or preserved in such proceedings. The sum of these costs and expenses is called the DLA's first charge. In practice, if money is recovered for the aided person, such costs and expenses will be 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).

於 2019 年 7 月至 2020 年 7 月的周年檢討中，政府保留期內丙類消費物價指數 0.1% 的減幅，並會與 2020 年 7 月至 2021 年 7 月的累計變動一併考慮。根據參照期內，即 2020 年 7 月至 2021 年 7 月，丙類消費物價指數上升了 1.1%。政府根據 2020 年 7 月至 2022 年 7 月參照期內的丙類消費物價指數即上升了 3.1%，已完成最新一輪有關法援署署長第一押記的兩個指定款額的周年檢討工作。政府經考慮丙類消費物價指數於 2019 年 7 月至 2022 年 7 月三年期的累計變動，建議法援署署長第一押記的兩個指定款額相應上調 3.0%。2022 年 7 月後丙類消費物價指數變動的影響將在下一次檢討中反映。

政府已於 2022 年 12 月向立法會提交決議案，上調法援署署長第一押記的兩個指定款額 3.0%。根據 S18A(5) 及 S19B(1)(a)，現時法援署署長第一押記的兩個指定款額分別為 9,370 元及 112,120 元。

本局歡迎政府是次上調財務資格限額及法援署署長第一押記的兩個指定款額。

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.

刑事法律援助費用、檢控費用及當值律師費用兩年一度的檢討 Biennial Review of Criminal Legal Aid Fees, Prosecution Fees and Duty Lawyer Fees

政府在2023年2月告知本局，於2022年完成就刑事法律援助(法援)費用、檢控費用及當值律師費用(統稱為「三項費用」)兩年一度檢討的結果。

法律援助署(法援署)根據《法律援助條例》(第91章)和《刑事案件法律援助規則》(第221章，附屬法例D)(《規則》)，為獲批法援的申請人，在裁判法院的交付審判程序、區域法院或以上級別法院審理的民事和刑事案件提供法律代表。法援署會向獲委聘代表其負責刑事案件訴訟工作的私人執業大律師和律師支付刑事法援費用，有關費用按照《刑事訴訟程序條例》(第221章)的《規則》所訂明。

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).



當值律師費用即為支付予當值律師計劃下當值律師的費用。該計劃由當值律師服務管理，旨在配合法援署所提供的法援服務。

檢控方面，律政司亦委聘私人執業律師代表控方出庭處理刑事案件，並會參照法援署的刑事法援費用收費表，確保法援署和律政司在爭取同一批律師提供服務時，不會有任何一方不公平地佔優。在裁判法院層面，律政司付予裁判法院“A”名單外判律師的費用會參照刑事法援費用，而付予裁判法院“B”名單外判律師的費用則與當值律師費用掛鉤，以維持控辯雙方「勢力均等」。

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.



刑事法律援助費用、檢控費用及當值律師費用兩年一度的檢討

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

檢討

根據前庫務司在1992年10月向前立法局財務委員會匯報，政府會兩年一度檢討三項費用，以計及參照期內丙類消費物價指數的變動。在兩年一度檢討時，政府主要考慮參照期內的一般物價變動情況，以及委聘大律師和律師時有否出現困難。

最新一輪兩年一度檢討已於2022年完成，政府備悉在參照期內(即2020年7月至2022年7月)丙類消費物價指數上升了3.1%，因此建議把有關費用相應上調3.1%。至於2022年7月至2024年7月之間一般物價的變動，將會在下一輪兩年一度的檢討中反映。

下表總結過去五次兩年一度檢討的調整費用幅度(全部皆按相關參照期內錄得的丙類消費物價指數變動)和是次檢討的建議調整幅度：

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	調整幅度 Adjustment
2012	+9.3%
2014	+7.7%
2016	+4.0%
2018	+4.0%
2020	+2.7%
2022	+3.1% (建議) (proposed)

實施情況

為調整刑事法律援助費用，政府已將修訂《規則》的建議提交予由高等法院首席法官出任主席的刑事訴訟程序規則委員會（「規則委員會」）審批，並向立法會動議一項決議案以修改法例。立法會已通過其生效日期為2023年3月17日。檢控費用和當值律師費用會通過行政方式予以調整，並在實施經修訂的法援費用當日同時生效。

本局歡迎是次上調有關費用的方案。

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.



與相關持分者的聯繫

Communication with Relevant Stakeholders



法援局自成立以來，一直與負責制定法律援助政策及管理法律援助署（法援署）的政策局保持密切聯繫。在2022-2023年間，政府告知本局關於政府就不同法援議題提出的建議或表達的立場，包括呈交立法會司法及法律事務委員會的文件，這些文件涉及法援申請人財務資格限額的周年檢討及有關法援的政策措施。

法援署自1970年成立以來，為經濟能力有限的人提供法援，讓其得以尋求正義伸張。本局亦會繼續與法援署緊密聯繫，確保市民大眾能得到法律援助服務，以維護及加強香港法治。此外，香港大律師公會已設立大律師公會法律義助服務計劃，旨在向未能獲得法律援助而又無法支付法律費用的申請人提供免費法律諮詢及代表服務，惟有關個案須獲該計劃認為值得提供援助。本局主席為該計劃諮詢委員會的成員。

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.

偶有個別立法會議員或市民提出對某些法律援助事宜的批評，有些更會在社交媒體廣泛流傳，某些誤解和偏見可能會引起大眾關注。正如之前提及，本局會與法援署緊密聯繫，積極提升香港法律援助服務的正面形象。在這方面，本局已建議法援署制定公眾溝通計劃，通過適當的溝通渠道迅速作出回應，以釐清社會對法援服務的誤解和缺乏事實根據的批評。

於2023年初，本局主席代表本局出席數項法律界的重要活動，從而推廣香港的法律援助服務，其中出席包括2023年法律年度開啟典禮以及香港律師會周年招待酒會。香港大律師公會主席更在開啟典禮致辭時提及法律援助制度的重要性，並肯定法援署在法律制度下協助正義伸張的出色表現。

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.

提供大律師證明書計劃

Scheme of Provision of Certificate by Counsel

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

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

在2022年4月1日至2023年3月31日期間，本局共接獲41宗要求提供大律師證明書的申請。其中最多申請人涉及的刑事案件類別是「販賣危險藥物」，將近佔總刑事案件申請的一半；至於民事案件，則沒有顯著的主要類別。在41宗申請中，29宗獲批，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

在已簽發的 29 份大律師證明書中，8 份證明申請人有合理機會上訴得直，另外 21 份則述明申請人提出的上訴並無合理機會得直。

在 2021-2022 年度及 2022-2023 年度接獲申請的相關統計列表如下：

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	總計 Total	刑事案件 Criminal Case	民事案件 Civil Case	總計 Total
申請 Applications						
獲批 Approved	21	2	23	23	6	29
被拒 Refused	1	4	5	6	5	11
被終止 Aborted	0	0	0	0	0	0
被撤回 Withdrawn	0	0	0	1	0	1
總計 Total	22	6	28	30	11	41
已發出的大律師證明書 Certificates by counsel issued						
有合理機會上訴得直案件 Cases certified to have reasonable prospects of success	1	0	1	6	2	8
無合理機會上訴得直案件 Cases certified not to have reasonable prospects of success	20	2	22	17	4	21
總計 Total	21	2	23	23	6	29
有合理機會上訴得直案件 Cases certified to have reasonable prospects of success						
經法援署覆核後獲提供法律援助 Legal aid granted after review by LAD	0	0	0	2	2	4
經法援署覆核後仍不獲提供法律援助 Legal aid not granted after review by LAD	1	0	1	4	0	4
總計 Total	1	0	1	6	2	8

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

以上統計數據顯示：

- (a) 2022-2023年度總申請數目上升46%(由2021-2022年度的28宗上升至2022-2023年度的41宗);與刑事案件有關的申請上升36%(由2021-2022年度的22宗上升至2022-2023年度的30宗)及與民事案件有關的申請上升83%(由2021-2022年度的6宗上升至2022-2023年度的11宗);
- (b) 在2022-2023年度獲大律師證明有合理機會上訴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) 法援署因應大律師證明書的意見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%。

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

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 宗成功獲批的申請，合共撥出 1,350,000 元作為支付大律師及律師提供證明書的費用，詳情如下：

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 –

	獲批申請數目 Number of Applications Approved	大律師費用 Counsel Fees	律師費用 Solicitor Fees	費用總數 Total Fees
刑事案件 Criminal Case	23	\$529,000	\$299,000	\$828,000
民事案件 Civil Case	6	\$348,000	\$174,000	\$522,000
總計 Total	29	\$877,000	\$473,000	\$1,350,000

要加入法援局所備存的執業律師名冊，大律師須具備最少十年執業經驗，而律師則須具備七年執業經驗。此外，大律師和律師均須於過去三年內，曾處理最少三宗上訴法庭或終審法院的案件。資深大律師則獲豁免最低工作經驗的要求。

作為計劃的管理人，本局有責任確保所有名冊內的大律師和律師均熟悉有關向終審法院提出上訴的程序和要求，以及具備相關的工作經驗。因此，本局於 2022 至 2023 年度進行了名冊更新工作，要求名冊內的執業律師提供資料以更新其工作經驗記錄。本局亦藉此機會邀請香港大律師公會及香港律師會尚未登記的會員加入名冊。於 2023 年 3 月 31 日，本局名冊內共有 63 名大律師和 35 名律師。

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.

法援局會議出席記錄

法援局在2022-2023年度召開了六次會議。各成員出席率列表如下：

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 –

法援局成員 Council Members	出席會議次數 No. of Meetings Attended	出席率 Attendance Rate
梁永祥教授 GBS, JP Prof. William LEUNG GBS, JP	6	100%
鄭宇傑大律師* Mr Bosco CHENG*	3	100%
艾家敦大律師* Mr Robin EGERTON*	2	67%
傅嘉綿律師* Mr Tom FU*	2	67%
劉詩韻女士 MH, JP Ms Serena LAU MH, JP	5	83%
李佩珊女士 Ms Rosita LEE	5	83%
岑君毅律師 JP* Mr Ronald SUM JP*	3	100%
溫麗司女士 Miss Iris WAN	5	83%
楊建霞女士* Ms Yvonne YEUNG*	1	33%
法律援助署署長 Director of Legal Aid	6	100%

* 有關成員於2022年9月1日加入法援局。在2022年9月至2023年3月期間，本局召開了三次會議。
These Members joined the Council on 1 September 2022. During the period from September 2022 to March 2023, three meetings were convened.

採納促進種族平等行政指引

政府於2019年修訂其推行的促進種族平等行政指引，並期望所有政府政策局、部門和相關機構採納。這些指引為公共機構提供指導，以期使所有香港市民，不論種族，皆有平等機會獲得公共服務。本局應政府的呼籲，在提供公共服務時已參考這些指引。本局會按要求提供有關「提供大律師證明書計劃」的口譯和筆譯服務。於2022-23年，本局已檢視該計劃的申請表格及通告，並已為最新的通告安排翻譯。有需要的市民可向本局查閱相關資訊。本局員工會適當運用在培訓中所學到的技巧，協助不同種族人士遞交申請。

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.





職業健康與安全

為確保員工在安全潔淨的環境中工作，本局聘用了一間獲認可的室內空氣質素檢定證書簽發機構，評估辦公室的室內空氣質素，並獲得由環境保護署所推行的辦公室及公眾場所室內空氣質素檢定計劃下發出的「卓越級」室內空氣質素檢定證書。此外，本局繼續安排定期清洗地氈、窗簾和風機盤管組件，並於辦公室入口處提供酒精搓手液和設置消毒地墊，從而減低細菌散播的風險。其次，本局亦為需要向公眾提供面對面服務或外勤工作的員工，配備外科口罩和手套。本局致力為員工提供一個無菌且受良好保護的工作環境。

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.

職員編制

截至2023年3月底，秘書處共有五名職員，包括四名由政府借調的公務員和一名由本局聘請的合約員工。

財務事宜

本局為公帑資助的法定機構，於2022-2023年度，本局從政府收取的補助為7,200,000元，全年總支出為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.



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>

隨附附註 1 至 13 為本財務報表的一部分。

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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。

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

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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。

流動資金風險

流動資金風險是指機構在履行與金融負債相關的責任時遇到困難的風險。

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

租賃負債的到期狀況在附註6披露。

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

Liquidity risk

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

The Council has laid down a liquidity policy which is reviewed regularly by the Council members. This policy requires the Council to maintain a conservative level of liquid funds on a monthly basis to ensure the availability of adequate liquid funds to meet all obligations. Hence, the Council does not have significant exposures to liquidity risk.

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

12. 資本管理

本局的唯一資本來源是政府的經常性補助，本局管理資本的目標為：

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

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

13. 金融資產和金融負債的公平值

所有金融資產和金融負債均以公平值或與其相差不大的金額列於資產負債表上。

12. CAPITAL MANAGEMENT

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

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

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

13. FAIR VALUES OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES

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

