LASC I/P 08/23



INFORMATION PAPER

LEGAL AID SERVICES COUNCIL

Monthly Statement of Income and Expenditure of LASC for the Months of November and December 2022

This paper is for Members' information on the Monthly Statement of Income and Expenditure of the Legal Aid Services Council for the months of November and December 2022 at *Appendices I and II*.

File Ref: LASC 4/4/2Date: January 2023

LEGAL AID SERVICES COUNCIL INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 1ST NOVEMBER 2022 TO 30TH NOVEMBER 2022

	1.4.2022 - 31.3.2023 Approved HK\$	1.4.2022 - 31.10.2022 HK\$	1.11.2022 - 30.11.2022 HK\$	CUMULATIVE HK\$
INCOME (I) Non-recurrent Income Government Subvention	60,000.00	60,000.00	-	60,000.00
(II) Recurrent Income Government Subvention Bank Interest from Savings Account	7,100,000.00	5,325,000.00 9.78	-	5,325,000.00 9.78
(III) Other Income Total (A)	7,160,000.00	5,385,009.78		5,385,009.78
EXPENDITURE (I) Non-recurrent Expenditure Total (B)		<u> </u>	<u> </u>	
(II) Recurrent Expenditure				
(a) Staff expenses Civil service staff Contract staff	4,130,000.00 430,000.00 4,560,000.00	2,410,080.30 201,246.37 2,611,326.67	346,871.10 15,676.50 362,547.60	2,756,951.40 216,922.87 2,973,874.27
 (b) Other Recurrent Expenses Office stationery and materials Hire of services and professional fees Seminar and conference on Legal Aid Incidental administration expenses Transport and travelling expenses 	112,500.00 399,000.00 20,000.00 52,000.00 2,200.00	63,809.70 162,140.00 22,832.19 387.70	2,000.00 23,000.00 - 2,716.00 77.60	65,809.70 185,140.00 - 25,548.19 465.30
Office managements fees and electricity expenses Depreciation (fixed assets) Depreciation (office lease) Interest on lease liabilities (office lease)	266,000.00 22,000.00 1,726,300.00 2,600,000.00	141,613.80 3,248.21 952,870.10 17,608.42 1,364,510.12	20,180.40 464.03 136,124.30 <u>1,801.62</u> 186,363.95	161,794.20 3,712.24 1,088,994.40 <u>19,410.04</u> 1,550,874.07
Total (C)	7,160,000.00	3,975,836.79	548,911.55	4,524,748.34
Total (B+C)	. 7,160,000.00	3,975,836.79	548,911.55	4,524,748.34
SURPLUS FOR THE YEAR Balance (A-B-C)	: -	1,409,172.99	(548,911.55)	860,261.44
SURPLUS FROM LAST YEAR/PERIOD	<u> </u>	1,020,000.36	2,429,173.35	1,020,000.36 *
RECURRENT SUBVENTION FUND		2,429,173.35	1,880,261.80	1,880,261.80

HK\$

*Surplus from last year - recurrent subvention

- Amount retained as contingency reserve (The reserve ceiling is 15% of the approved annual recurrent subvention 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.)

1,020,000.36

LEGAL AID SERVICES COUNCIL INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 1ST DECEMBER 2022 TO 31ST DECEMBER 2022

INCOME OPT-recurrent Income 60,000.00 60,000.00 - 60,000.00 (I) Non-recurrent Income 7,100,000.00 5,325,000.00 - 60,000.00 Bank Interst from Savings Account - 9,78 938.15 938.15 947.93 (III) Other Income - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	NCOME		1.4.2022 - 31.3.2023 Approved HK\$	1.4.2022 - 30.11.2022 HK\$	1.12.2022 - 31.12.2022 HK\$	CUMULATIVE HK\$
Government Subvention 7,100,000.0 $5,325,000.00$ $ 5,325,000.00$ Bank Interest from Savings Account - 9.78 938.15 947.93 (III) Other Income - - - - - Total (A) : $\overline{7,160,000.00}$ $\overline{5,385,009.78}$ $\overline{938.15}$ $\overline{5,385,947.93}$ EXPENDITURE - - - - - - (I) Non-recurrent Expenditure - - - - - - (II) Recurrent Expenditure - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - </td <td></td> <td></td> <td>60,000.00</td> <td>60,000.00</td> <td>-</td> <td>60,000.00</td>			60,000.00	60,000.00	-	60,000.00
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Government Subvention		7,100,000.00		938.15	
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	(III) Other Income	Total (A) :	7,160,000.00	5,385,009.78	938.15	5,385,947.93
(a) Staff expenses (iv) service staff 4,130,000.00 2,756,951.40 346,871.10 3,103,822.50 Contract staff 430,000.00 216,922.87 15,676.50 232,599.37 (b) Other Recurrent Expenses 4,560,000.00 2,973,874.27 362,547.60 3,336,421.87 (c) other Recurrent Expenses 0 65,809.70 4,737.60 70,547.30 Office stationery and materials 112,500.00 65,809.70 4,737.60 70,547.30 Incidental administration expenses 52,000.00 25,548.19 4,450.00 29,998.19 Transport and travelling expenses 2,2000.00 465.30 46.90 512.20 Office managements fees and electricity expenses 2,2000.00 3,712.24 464.03 4,176.27 Depreciation (fixed assets) 22,000.00 1,726,300.00 19,410.04 1,622.48 21,032.52 Interest on lease liabilities (office lease) 1,726,000.00 4,524,748.34 553,365.31 5,078,113.65 Total (C): 7,160,000.00 4,524,748.34 553,365.31 5,078,113.65 SURPLUS FOR THE YEAR Balance (A-B-C): - 860,261.44 (552,		Total (B) :	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Civil service staff $4,130,000.00$ $2,756,951.40$ $346,871.10$ $3,103,822.50$ Contract staff $430,000.00$ $216,922.87$ $15,676.50$ $232,599.37$ (b) Other Recurrent Expenses $4,560,000.00$ $2,973,874.27$ $362,547.60$ $3,336,421.87$ Office stationery and materials $112,500.00$ $65,809.70$ $4,737.60$ $70,547.30$ Hire of services and professional fees $399,000.00$ $185,140.00$ $23,000.00$ $208,140.00$ Seminar and conference on Legal Aid $20,000.00$ $ -$ Incidental administration expenses $2,200.00$ 455.30 46.90 512.20 Office managements fees and electricity expenses $266,000.00$ $161,794.20$ $20,372.40$ $182,166.60$ Depreciation (fixed assets) $22,000.00$ $3,712.24$ 464.03 $4,176.27$ Depreciation (office lease) $ 1,9410.04$ $1.622.48$ $21,032.52$ Interest on lease liabilities (office lease) $ 19,410.04$ $1.622.48$ $21,032.52$ Total (C) : $7,160,000.00$ $4,524,748.34$ $553,365.31$ $5,078,113.65$ SURPLUS FOR THE YEARBalance (A-B-C) : $ 860,261.44$ $(552,427.16)$ $307,834.28$ SURPLUS FROM LAST YEAR/PERIOD $ 1,020,000.36$ $1,880,261.80$ $1,020,000.36$ *	(II) Recurrent Expenditure					
(b)Other Recurrent Expenses112,500.00 $65,809.70$ $4,737.60$ $70,547.30$ Hire of services and professional fees $399,000.00$ $185,140.00$ $23,000.00$ $208,140.00$ Seminar and conference on Legal Aid $20,000.00$ $ -$ Incidental administration expenses $52,000.00$ $25,548.19$ $4,450.00$ $29,998.19$ Transport and travelling expenses $2,200.00$ 465.30 46.90 512.20 Office managements fees and electricity expenses $2266,000.00$ $161,794.20$ $20,372.40$ $182,166.60$ Depreciation (fixed assets) $22,000.00$ $3,712.24$ 464.03 $4,176.27$ Depreciation (office lease) $1,726,300.00$ $1,688,994.40$ $136,124.30$ $1,225,118.70$ Interest on lease liabilities (office lease) $ 19,410.04$ $1,622.48$ $21,032.52$ $2,600,000.00$ $1,550,874.07$ $190,817.71$ $1,741,691.78$ Total (C) : $7,160,000.00$ $4,524,748.34$ $553,365.31$ $5,078,113.65$ SURPLUS FOR THE YEARBalance (A-B-C) : $ 860,261.44$ $(552,427.16)$ $307,834.28$ SURPLUS FROM LAST YEAR/PERIOD $ 1,020,000.36$ $1,880,261.80$ $1,020,000.36$ *	Civil service staff	_	430,000.00	216,922.87	15,676.50	232,599.37
Office managements fees and electricity expenses $266,000.00$ $161,794.20$ $20,372.40$ $182,166.60$ Depreciation (fixed assets) $22,000.00$ $3,712.24$ 464.03 $4,176.27$ Depreciation (office lease) $1,726,300.00$ $1,088,994.40$ $136,124.30$ $1,225,118.70$ Interest on lease liabilities (office lease) $ 19,410.04$ $1,622.48$ $21,032.52$ $2,600,000.00$ $1,550,874.07$ $190,817.71$ $1,741,691.78$ Total (C) : $7,160,000.00$ $4,524,748.34$ $553,365.31$ $5,078,113.65$ Total (B+C) : $7,160,000.00$ $4,524,748.34$ $553,365.31$ $5,078,113.65$ SURPLUS FOR THE YEARBalance (A-B-C) : $ 860,261.44$ $(552,427.16)$ $307,834.28$ SURPLUS FROM LAST YEAR/PERIOD $ 1,020,000.36$ $1,880,261.80$ $1,020,000.36$ *	Office stationery and materials Hire of services and professional fees Seminar and conference on Legal Aid Incidental administration expenses	_	399,000.00 20,000.00 52,000.00	185,140.00 - 25,548.19	23,000.00 4,450.00	70,547.30 208,140.00 - 29,998.19
Total (C) : $7,160,000.00$ $4,524,748.34$ $553,365.31$ $5,078,113.65$ Total (B+C) : $7,160,000.00$ $4,524,748.34$ $553,365.31$ $5,078,113.65$ SURPLUS FOR THE YEARBalance (A-B-C) :- $860,261.44$ $(552,427.16)$ $307,834.28$ SURPLUS FROM LAST YEAR/PERIOD- $1,020,000.36$ $1,880,261.80$ $1,020,000.36$ *	Office managements fees and electricity expenses Depreciation (fixed assets) Depreciation (office lease)		266,000.00 22,000.00 1,726,300.00	161,794.20 3,712.24 1,088,994.40 19,410.04	20,372.40 464.03 136,124.30 1,622.48	182,166.60 4,176.27 1,225,118.70 21,032.52
Total (B+C) : 7,160,000.00 4,524,748.34 553,365.31 5,078,113.65 SURPLUS FOR THE YEAR Balance (A-B-C) : - 860,261.44 (552,427.16) 307,834.28 SURPLUS FROM LAST YEAR/PERIOD - 1,020,000.36 1,880,261.80 1,020,000.36 *		Total (C) :			· · · · ·	<u> </u>
SURPLUS FOR THE YEAR Balance (A-B-C) : - 860,261.44 (552,427.16) 307,834.28 SURPLUS FROM LAST YEAR/PERIOD - 1,020,000.36 1,880,261.80 1,020,000.36 *					,	
	SURPLUS FOR THE YEAR	Balance (A-B-C) :	-	860,261.44		
RECURRENT SUBVENTION FUND	SURPLUS FROM LAST YEAR/PERIOD			1,020,000.36	1,880,261.80	1,020,000.36 *
	RECURRENT SUBVENTION FUN	D =		1,880,261.80	1,327,834.64	1,327,834.64

HK\$

*Surplus from last year - recurrent subvention

- Amount retained as contingency reserve (The reserve ceiling is 15% of the approved annual recurrent subvention 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.)

1,020,000.36