



法律援助服務局
LEGAL AID SERVICES COUNCIL

ANNUAL REPORT 年報
2019/2020

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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，負責監管由法律援助署（「法援署」）提供的法律援助服務，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.

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

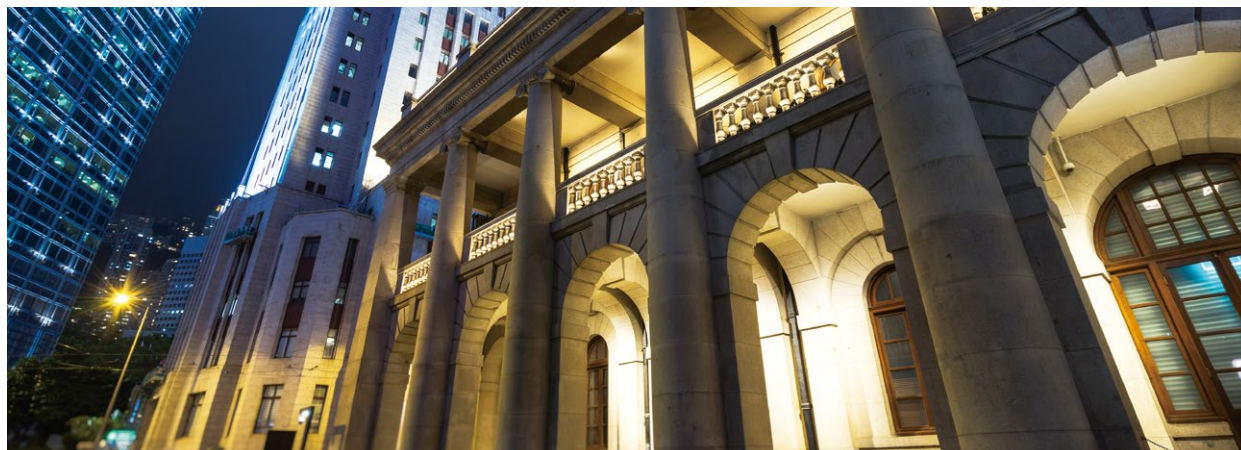
The Council aims to be accessible to the public, to stakeholders, and to interested parties locally or overseas. It will make arrangements to facilitate members of the public to obtain information about the Council and its work, to communicate with the Council on specific issues, and to take part in 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

法援局負責監管由法援署提供的法援服務。
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

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) 就法律援助的開支預算作出考慮及提供意見。

本局無權就法律援助的職員事宜及其對個別案件的處理向法律援助作出指示。

本局亦是行政長官在關於獲公帑資助並由法律援助提供的法律援助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、以及法律援助政策的未來發展和資金需要；
- (b) 設立一個獨立的法律援助管理局的可行性及可取性；及
- (c) 由行政長官不時轉交法律援助的任何其他法律援助事項。

成員

法律援助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

- (d) consider and advise on LAD's estimates of expenditure.

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.

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

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2020年3月31日，法援局成員包括：

梁永祥博士 SBS, JP (主席)

陳曉峰先生 MH

莊偉倫先生

劉麥嘉軒女士 JP

梁宏正先生 JP

白天賜先生

石書銘先生

溫麗司女士

王惠貞女士 SBS, JP

法律援助署署長鄭寶昌先生 JP
(當然成員)

Executive. The Director of Legal Aid sits on the Council as an ex-officio member.

Members of the Council as of 31 March 2020 are listed below –

Dr William LEUNG Wing-cheung SBS, JP (Chairman)

Mr Nicholas CHAN Hiu-fung MH

Mr Warren Patrick GANESH

Mrs Ayesha Macpherson LAU JP

Mr Clarence LEUNG Wang-ching JP

Mr Timothy E.D. PARKER

Mr Randy SHEK

Miss Iris WAN Lai-sze

Ms Connie WONG Wai-ching SBS, JP

Mr Thomas Edward KWONG JP, Director of Legal Aid
(ex-officio)

成員簡歷 About the Members



梁永祥博士 SBS, JP (主席)
Dr William LEUNG Wing-cheung SBS, 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
- 香港上市公司的執行主席
- 地產代理監管局主席
- 「劏房」租務管制研究工作小組主席
- 曾任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
- Executive Chairman of a Hong Kong listed company
- Chairman of Estate Agents Authority
- Chairman of the Task Force for the Study on Tenancy Control of Sub-Divided Units
- Served as 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



陳曉峰先生 MH
Mr Nicholas CHAN Hiu-fung MH

- 香港律師會公共政策委員會主席
- 一邦國際網上仲調中心有限公司主席
- 上訴審裁團（建築物）主席
- 香港律師會創新科技委員會副主席
- 香港科技大學校董會成員及其轄下知識轉移委員會主席
- 扶康會董事局成員
- 創科創投基金諮詢委員會委員
- 香港理工大學創業計劃管理委員會委員
- 香港大學法律專業證書教務委員會成員
- 香港城市大學法律專業證書教務委員會成員
- 青山醫院及小欖醫院醫院管治委員會成員
- 香港奧林匹克委員會香港運動員就業及教育計劃委員會成員
- 翰宇國際律師事務所合夥人
- 人體器官移植委員會實任成員
- Chairman, Public Policy Committee, The Law Society of Hong Kong
- Chairman, eBRAM International Online Dispute Resolution Centre
- Chairman, Buildings Appeal Tribunal
- Vice Chairman, InnoTech Committee, The Law Society of Hong Kong
- Council Member and Chairman of Knowledge Transfer Committee, Hong Kong University of Science and Technology
- Council Member, Fu Hong Society
- Advisory committee member, Hong Kong Innovation and Technology Venture Fund
- Committee member, PolyU Entrepreneurship Programme Management Committee
- HKU PCLL Academic Board Member
- CityU PCLL Academic Board Member
- Hospital Governing Committee member, Castle Peak Hospital and Siu Lam Hospital
- Member of Hong Kong Athletes Career & Education Programme Committee of the Hong Kong Olympics Committee
- Partner, Squire Patton Boggs
- Substantive Member, Human Organ Transplant Board



莊偉倫先生
Mr Warren Patrick GANESH

- 高級執業律師（香港，1998 – 至今執業；英格蘭及威爾斯，1990 – 目前沒有執業）
- 香港律師會理事（2016年當選）
- 香港律師會會刊編輯委員會成員
- 《香港民事訴訟程序》（即白書）的長期特約編輯
- 關於（例如）法律專業保密權的多份文章的作者
- 香港律師會執業者事務常務委員會主席及審查及紀律常務委員會成員
- A senior practising solicitor by profession (Hong Kong, 1998 – in practice; England & Wales, 1990 – currently, not in practice)
- Member of the Council of The Law Society of Hong Kong (elected in 2016)
- Member of the Editorial Board of the Hong Kong Lawyer Journal
- A longtime contributing editor of the Hong Kong Civil Procedure (the "White Book")
- Author of numerous articles on (for example) legal professional privilege
- Chairman of The Law Society's Standing Committee on Practitioners Affairs and Member of its Standing Committee on Compliance



劉麥嘉軒女士 JP
Mrs Ayesha Macpherson LAU JP

- 執業會計師
- 英格蘭及威爾斯特許會計師公會會員
- 香港會計師公會會員
- 中華人民共和國財政部會計諮詢專家
- 國際財稅協會香港分會主席
- 政府助學金聯合委員會主席
- 聖保羅男女中學審核委員會主席
- 香港大學校務委員會及校董會成員
- 稅務聯合聯絡小組成員
- 廣東省婦女聯合會執委會成員
- 香港工商專業聯會執行委員會成員
- 公務員敘用委員會成員
- 香港金融管理局外匯基金諮詢委員會委員
- 外匯基金諮詢委員會轄下的金融基建及市場發展委員會成員
- 外匯基金諮詢委員會轄下的管治委員會成員
- Practising Accountant
- Member of Institute of Chartered Accountants in England and Wales
- Member of Hong Kong Institute of Certified Public Accountants ("HKICPA")
- Accounting Advisor of Ministry of Finance of the People's Republic of China
- Chairperson of International Fiscal Association - Hong Kong Branch
- Chairman of Joint Committee on Student Finance
- Chair of Audit Committee of St Paul's Co-Educational College
- Member of the Council and Human Resource Policy Committee of The University of Hong Kong
- Member of Joint Liaison Committee on Taxation
- Member of Executive Committee of the Guangdong Province of the Federation of Women
- Executive Committee Member of Business and Professionals Federation of Hong Kong
- Member of Public Service Commission
- Member of the Exchange Fund Advisory Committee of the Hong Kong Monetary Authority

- 團結香港基金顧問成員
- 遺傳性心律基金會有限公司諮詢委員會成員（慈善機構）
- 強制性公積金計劃管理局非執行董事
- 曾任香港會計師公會稅務委員會主席、副主席和成員；香港會計師公會稅務專項學會執行委員會主席及香港會計師公會社區服務委員會副主席
- 曾任香港政府公共事務論壇成員、婦女事務委員會成員、整筆撥款獨立檢討委員會成員、經濟機遇委員會成員、財務彙報局財務彙報委員團委員、香港貿易發展局理事會成員、廉政公署貪污問題諮詢委員會成員、海濱事務委員會成員、航空發展諮詢委員會成員、金融發展局市場推廣小組委員、司法人員薪俸及服務條件常務委員會成員、政府助學金聯合委員會成員及金融發展局政策研究小組成員
- Member of the Financial Infrastructure and Market Development Sub-Committee of the Exchange Fund Advisory Committee
- Member of the Governance Sub-Committee of the Exchange Fund Advisory Committee
- Member of Council of Advisors and Audit Committee of Our Hong Kong Foundation
- Member of Advisory Committee of the SADS HK Foundation Limited (charity)
- Non-Executive Director of the Mandatory Provident Fund Schemes Authority
- Previously served as Chairperson, Deputy Chair and Member of the Hong Kong Institute of Certified Public Accountants Taxation Committee, Chair of the Taxation Faculty Executive Committee of the Hong Kong Institute of Certified Public Accountants, Deputy Chairperson of HKICPA Community Services Committee
- Previously served as member of Public Affairs Forum, Women's Commission, the Lump Sum Grant Independent Review Committee, the Task Force on Economic Challenges, the Financial Reporting Review Panel of the Financial Reporting Council, Hong Kong Trade Development Council, ICAC Advisory Committee on Corruption, Harbourfront Commission, Aviation Development Advisory Committee, the Market Development Committee of the Financial Services Development Council, the Standing Committee on Judicial Salaries and Conditions of Service, Joint Committee on Student Finance and the Policy Research Committee of the Financial Services Development Council



梁宏正先生 JP
Mr Clarence LEUNG Wang-ching JP

- 新興織造廠有限公司董事
- 香港菁英會榮譽主席
- 關愛基金專責小組副主席
- 香港旅遊發展局成員
- 旅遊業策略小組委員
- 職業訓練局理事會成員
- 青年發展委員會成員
- 曾任扶貧委員會委員
- 曾任紡織業諮詢委員會委員
- 曾任城市規劃委員會委員
- 曾任中小型企業委員會委員
- 曾任工業貿易諮詢委員會委員
- 曾任中央政策組非全職顧問
- 獲頒劍橋大學經濟學榮譽學士及碩士
- Director of Sun Hing Knitting Factory Limited
- Emeritus Chairman of the Y. Elites Association
- Vice-chairperson of the Community Care Fund Task Force
- Member of the Hong Kong Tourism Board
- Member of the Tourism Strategy Group
- Member of the Vocational Training Council
- Member of the Youth Development Commission
- Previously served as member of the Commission on Poverty
- Previously served as member of the Textiles Advisory Board
- Previously served as member of the Town Planning Board
- Previously served as member of Small and Medium Enterprises Committee
- Previously served as member of the Trade and Industry Advisory Board
- Previously served as a Part-time Member of the Central Policy Unit
- Awarded BA and MA honours in Economics by the University of Cambridge



白天賜先生
Mr Timothy E.D. PARKER

- 執業大律師
 - 香港（2009），張健利資深大律師辦事處
 - 英格蘭及威爾斯（2017），Blackstone Chambers
 - 獲頒香港大律師公會獎學金（2008）
 - 專業範疇為公法、國際法、競爭及商業法
 - 曾就多個主要案件於香港終審法院、英國樞密院及其他法院代表出庭
- 持有劍橋大學法學碩士、香港大學法學士和法律專業證書及墨爾本大學文學士（中國研究）
- 香港大律師公會國際法委員會主席
- 香港大律師公會憲法及人權事務委員會主席
- 香港大律師公會執行委員會委員
- 獲委任為香港競爭事務委員會外聘法律顧問
- Practising Barrister
 - Hong Kong (2009), Denis Chang's Chambers
 - England & Wales (2017), Blackstone Chambers
 - Awarded the Bar Scholarship, Hong Kong (2008)
 - Specialises in public law, international law, competition and commercial law
 - Appeared in numerous leading cases in the Court of Final Appeal, the Privy Council, and other courts
- Holds an LLM (Cantab), LLB and PCLL (HKU), BA (Chinese Studies) (Melbourne)
- Chairman, Hong Kong Bar Association Committee on International Law
- Chairman, Hong Kong Bar Association Committee on Constitutional Affairs and Human Rights
- Member, Bar Council of the Hong Kong Bar Association
- Appointed to the Hong Kong Competition Commission's Panel of External Counsel



石書銘先生
Mr Randy SHEK

- 刑事辯護大律師，主要執業範疇為刑事法、人權及公民自由及公法
- 香港大律師公會執行委員會委員
- 香港大律師公會刑事法律與程序委員會和憲法及人權事務委員會委員
- 2012年和2017年行政長官選舉選舉委員會法律界界別分組成員
- A criminal defence counsel with main areas of practice in criminal law, human rights and civil liberties, and public law
- Member of the Hong Kong Bar Association Bar Council
- Member of the Criminal Law and Procedure Committee and the Constitutional Affairs and Human Rights Committee of the Hong Kong Bar Association
- Member of the 2012 and 2017 Election Committee for the Election of the Chief Executive for the Legal Sub-sector



溫麗司女士
Miss Iris WAN Lai-size

- 社會創新及青年參與顧問
- 領袖培訓導師
- 13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
- 消費者委員會委員
- 華人永遠墳場管理委員會增選委員
- 世界經濟論壇全球傑出青年（香港）
- Consultant on social innovation and youth engagement
- Leadership training instructor
- 13 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 Consumer Council
- Co-opted Member of The Board of Management of the Chinese Permanent Cemeteries
- Global Shaper under the World Economic Forum (Hong Kong Hub)



王惠貞女士 SBS, JP
Ms Connie WONG Wai-ching SBS, JP

- 香港浸會大學榮譽院士
- 英國曼徹斯特大學管理學碩士
- 自1993年起出任王新興有限公司董事總經理、萬菱實業（廣東）有限公司執行董事及廣州市萬菱置業有限公司董事總經理
- 自2018年起為中國人民政治協商會議全國委員會提案委員會副主任
- 自2010年起為中國人民政治協商會議全國委員會委員
- 自2008年起為中華全國婦女聯合會執行委員會委員
- 自2017年起擔任工業貿易諮詢委員會委員
- 自2017年起擔任廉政公署香港商業道德發展諮詢委員會委員
- 自2016年起為香港中華總商會副會長
- 自2009年起為九龍社團聯會理事長
- 自2014年起擔任香港義工聯盟常務副主席
- Honorary University Fellow of Hong Kong Baptist University
- Master of Science, University of Manchester, England
- Managing Director of Wong Sun Hing Limited, Executive Director of Onelink Industrial (Guangdong) Co Ltd and Managing Director of Guangzhou WanLing Real Estate Co Ltd since 1993
- Deputy Director of the Proposals Committee of the National Committee of the Chinese People's Political Consultative Conference since 2018
- Member of the National Committee of the Chinese People's Political Consultative Conference since 2010
- Member of the Standing Committee of the All-China Women's Federation since 2008
- Member of the Trade and Industry Advisory Board since 2017
- Member of the Hong Kong Business Ethics Development Advisory Committee (BEDAC) of the ICAC since 2017
- Vice Chairperson of the Chinese General Chamber of Commerce since 2016
- President of the Kowloon Federation of Associations since 2009
- Standing Vice Chairperson of the Hong Kong Volunteers Federation since 2014

- 自2018年起為香港各界扶貧促進會榮譽主席
- 自2012年起為香港廣西社團總會永遠會長
- 自2019年起擔任港區婦聯代表聯誼會永遠會長
- 自2018年起擔任香港浸會大學基金董事局成員
- 自2014年起擔任香港浸會大學諮議會榮譽委員

- Honorary Chairperson of the Hong Kong Poverty Alleviation Association since 2018
- Life President of the Federation of Hong Kong Guangxi Community Organisations Ltd since 2012
- Life President of the All-China Women's Federation Hong Kong Delegates Association Ltd since 2019
- Member of the Board of Governors of the Hong Kong Baptist University Foundation since 2018
- Honorary Member of the Hong Kong Baptist University Court since 2014



法律援助署署長鄺寶昌先生 JP（當然成員）

Mr Thomas Edward KWONG JP, Director of Legal Aid (ex-officio)

- 擁政治學及法律學學士學位
- 取得澳洲新南威爾斯最高法院、英格蘭及威爾斯最高法院和香港特別行政區高等法院的律師資格
- 1987年10月加入法律援助署，擔任法律援助律師
- 2013年9月獲委任為法律援助署署長
- 現為民事司法制度改革監察委員會、律政司司長轄下調解督導委員會和規管架構小組委員會、香港調解資歷評審協會有限公司調解資歷評審委員會，以及香港律師會公益法律服務及社區工作嘉許計劃評審委員會的委員
- 2014年擔任第3屆亞洲調解協會會議籌備委員會榮譽委員
- 曾任首席法官轄下調解工作小組、民事法庭使用者委員會、刑事法庭使用者委員會、刑事訴訟程序委員會、家事調解督導委員會、律政司司長轄下調解工作小組和調解專責小組、香港法律改革委員會集體訴訟小組委員會、僱員補償援助基金管理局、交通意外傷亡援助諮詢委員會、香港國際仲裁中心調解員認可委員會的委員
- Graduated with Bachelor of Political Science and Bachelor of Laws
- Admitted as Solicitor of the Supreme Court of New South Wales, Supreme Court of England and Wales and the High Court of Hong Kong
- Joined the Legal Aid Department in October 1987 as Legal Aid Counsel
- Appointed Director of Legal Aid in September 2013
- Member of the Civil Justice Reform Monitoring Committee, SJ's Steering Committee on Mediation and Regulatory Framework Sub-Committee, HKMAAL Mediation Accreditation Committee and the Law Society's Judging Panel for the Pro Bono & Community Work Recognition Programme
- Honorable member of the Organising Committee of the 3rd Asian Mediation Association Conference (2014)
- Previously served as member of the CJ's Working Party on Mediation, Civil Court Users' Committee, Criminal Court Users' Committee, Criminal Procedure Rules Committee, Steering Committee on Family Mediation, SJ's Working Group on Mediation, SJ's Mediation Task Force, Law Reform Commission Sub-Committee on Class Actions, Employees' Compensation Assistance Fund Board, Traffic Accident Victims Assistance Advisory Committee and HKIAC Mediator Accreditation Committee

主席回顧

Chairman's Review

我非常榮幸以法律援助服務局主席的身分，首次向各持份者匯報本局的工作。

我於2019年9月1日上任。在2019-2020年間，香港經歷了異乎尋常的十二個月。政府向立法會司法及法律事務委員會就2019年《施政報告》及《施政報告附篇》中有關法律援助（法援）的政策措施作出的簡報被迫延遲。由於2019新型冠狀病毒在社區爆發，除緊急及必要服務外，所有法院／審裁處的聆訊延期，法律援助署的服務也暫停了約一個月。

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重要的角色。法援的目的是確保所有具備合理理據在香港法院提出法律訴訟或抗辯的人士，不會因經濟能力有限而無法尋求公義。因此，當法援申請人同時通過《法律援助條例》（《條例》）規定的經濟審查和案情審查，他便符合資格獲取法援。



It is indeed my pleasure and privilege to address, for the first time, our stakeholders in the capacity as Chairman of the Legal Aid Services Council.

I took office on 1 September 2019. During 2019-2020, Hong Kong experienced an extraordinary twelve months. The briefing to the Panel on Administration of Justice and Administration of the Legislative Council on the policy initiatives in relation to legal aid in the 2019 Policy Address and the Policy Address Supplement was delayed. Due to the spread of the COVID-19 epidemic in the community, except for urgent and essential services, all hearings of courts/tribunals have been adjourned and the services of Legal Aid Department have been suspended for about one month.

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 is to ensure that all those who have reasonable grounds for pursuing or defending a legal action in the courts of Hong Kong will not be denied access to justice because of a lack of means. Thus, 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 (LAO).

To pass the means test, the financial resources of the person applying for legal aid should not exceed the statutory financial eligibility limit (FEL). The FEL of the Ordinary Legal Aid Scheme

梁永祥博士 SBS, JP (主席)
Dr William LEUNG Wing-cheung SBS, JP
(Chairman)

要通過經濟審查，申請法援人士的財務資源不得超過財務資格限額。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進行檢討。自1999年9月起，政府會參考丙類消費物價指數的一般物價變動的情況，每年檢討該兩個財務資格限額。政府亦曾在2011年，分別一次性大幅調高「普通計劃」及「輔助計劃」的財務資格限額48%和166%以加強公眾尋求司法公義的途徑。

行政長官於2019《施政報告附篇》公佈，考慮到訴訟成本的升幅高於自2011年的一次性調整後一般物價變動的累積升幅，以及「普通計劃」申請人對私人訴訟的負擔能力，政府建議將「普通計劃」的財務資格限額由307,130元提高至400,000元。政府亦建議將「輔助計劃」的財務資格限額由1,535,650元上調至2,000,000元。除了因應訴訟成本相比於物價變動的升幅外，建議亦能幫助財務資源僅高於現時「輔助計劃」財務資格限額的「夾心階層」申請人，尤其是倚靠儲蓄過活而沒有固定收入的年長申請人，有可能因為案件複雜而需要動用所有資產以應付龐大的訴訟成本。

(OLAS) and that of the Supplementary Legal Aid Scheme (SLAS) are subject to reviews. Since 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)). The Government also made a one-off adjustment in 2011 to increase the FELs of OLAS and SLAS by 48% and 166% respectively with a view to enhancing the public's access to justice.

In the 2019 Policy Address Supplement, the Government proposed increasing the FEL for OLAS from \$307,130 to \$400,000 having regard to the higher increase in legal costs than that of general price movement since the last one-off adjustment in 2011, as well as the affordability of private litigation services to OLAS applicants. The Government also proposed increasing the FEL for SLAS from \$1,535,650 to \$2,000,000. Apart from the increase in legal costs as compared with price changes, the Government found merit in providing a modest buffer for "sandwich class" applicants with financial resources marginally higher than the FEL for SLAS, particularly elderly applicants who are living on savings (not regular income) and may otherwise need to exhaust all their assets to cope with tremendous legal costs for the more complicated cases.

On top of the above 30% increase, the Government will make regular adjustments to the FELs to take into account the change in CPI(C) for the two-year period between July 2017 and July 2019 (+5.1% on aggregate) in accordance with the



除了上述的30%增幅，政府會根據年度檢討機制定期調整財務資格限額，以計及2017年7月至2019年7月兩年期內丙類消費物價指數的變動（累計+5.1%），因此，「普通計劃」的財務資格限額將由307,130元增加至420,400元，「輔助計劃」的財務資格限額則由1,535,650元提高至2,102,000元。

本局歡迎是次上調的建議。

去年，政府邀請本局進行另一輪擴大「輔助計劃」範圍的檢討，特別研究納入個別業主

annual review mechanism. That means the FEL for OLAS will be increased from \$307,130 to \$420,400, and the FEL for SLAS from \$1,535,650 to \$2,102,000.

The Council welcomes the proposed increase.

Last year the Government invited the Council to conduct another round of review of SLAS, in particular, to look into the possibility of expanding the scope of the Scheme to include claims made by individual owners against the incorporated owners (IOs) of multi-storey buildings.

SLAS is a self-financing legal aid scheme. The Supplementary Legal Aid Fund (SLAF) which finances SLAS is funded by

向多層大廈業主立案法團提出的申索的可能性。

「輔助計劃」是以自負盈虧方式營運的法援計劃。資助「輔助計劃」的法律援助輔助計劃基金（「輔助計劃基金」）的經費，最初是來自獎券基金撥出的100萬元種子基金，其後政府分兩次注資合共1億2,700萬元。

「輔助計劃基金」的其他經費來源包括「輔助計劃」申請人須繳付的申請費、「輔助計劃」受助人須繳付的中期分擔費，以及從勝訴案件討回的賠償中扣除的最後分擔費。

為維持財政穩健，「輔助計劃」自推行以來，一直以勝訴機會較高，以及賠償額與訟費比例較佳的案件作為援助對象。「輔助計劃」主要涵蓋那些已投購保險的被告人或可討回賠償機會較高的案件（例如與工作有關的意外而提出人身傷亡的申索）。「輔助計劃」在財政上得以維持，很大程度是因為討回賠償的成功機會高。以往在考慮「輔助計劃」可涵蓋的新案件類別時，一直緊記這些原則，因此，本局避免將不涉及金錢申索或成功率較低和討回賠償機會較小的案件納入「輔助計劃」。

an initial seed money of \$1 million from the Lotteries Fund and two injections of \$127 million in aggregate by the Government. SLAF's income sources also include the application fees payable by SLAS applicants, interim contributions from persons aided by the Scheme and the final contributions from a percentage deduction of the damages recovered in successful cases.

To maintain its financial viability, SLAS has been targeting at cases that carry a high chance of success with good damages to costs ratio since inception. SLAS covers mainly cases where the defendants are insured or where the likelihood for payment of damages is high (e.g. claims for personal injuries or death and work-related accidents). The high chance of recovery of damages helps ensure, to a large extent, the financial sustainability of the Scheme. When deliberating on new categories of cases to be covered by SLAS in the previous reviews, these principles were borne in mind. Therefore, the Council has not sought to cover cases which do not involve monetary claims or have a relatively low success rate or poor prospect of recovery.

Against the above background, the Council has tried to collect information and data for analysing whether IOs are well targeted defendants with ability to pay awarded damages, and whether there is a high chance of success with good damages to costs ratio in claims against IOs. Unfortunately, so far the data obtained from the Government is very limited.



基於上述背景，本局嘗試搜集資料和數據作分析，希望了解業主立案法團可否被視為具能力支付賠償的被告，以及向業主立案法團提出的申索是否屬勝訴機會較高和賠償額與訟費比例較佳的案件。可惜，目前從政府方面得到的資訊相當有限，因此，本局現正尋求途徑，在來年繼續嘗試從其他資料來源獲取所需要的資訊。

在過去的年度，備受尊重的前主席李家祥博士離任，他自2012年領導本局，在任內貢獻良多。本局衷心希望李博士未來發展順利，並期望他可在法援局外繼續支持本局的工作。在新一年，我雖不敢貿然預測，但相信未來的工作充滿挑戰。承先啟後，本局將繼續以堅定的步伐，履行本局的使命，為向公眾提供優質、高效益和具透明度的法援服務而努力，以確保法律面前人人平等，即使經濟能力有限的人士也能尋求正義伸張。

Thus, the Council is exploring ways to collect the required information from other possible sources in the year to come.

In the year under review, the Council saw the departure of our respected former chairman, Dr Eric Li Ka Cheung, who led the Council since 2012. He has made tremendous contributions to the Council during his tenure. The Council wishes Dr Li the best in his future endeavours and looks forward to his continued support outside the Council. As for the year to come, I believe there is a lot that can be done though I am not rash enough to forecast what will happen. Building on past successes, the Council will continue to take every measured step into the future with firm conviction in what we do, and will charge ahead with our mission in providing quality, efficient, effective and transparent legal aid services to members of the community with a view to ensuring equality before the law and access to justice by people of limited means.

法律援助申請人 財務資格限額的檢討

Review of Financial Eligibility Limits of Legal Aid Applicants

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，例如現金、銀行存款、珠寶首飾、古董、股票和物業。

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《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。



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 cash, bank savings, jewellery, antiques, stocks and shares, and property, 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 civil proceedings in the District Court or courts at levels 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

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。政府亦曾在2011年，分別一次性大幅調高「普通計劃」及「輔助計劃」的財務資格限額48%和166%以加強公眾尋求司法公義的途徑。

行政長官於2019年《施政報告附篇》公佈，將會把「普通計劃」及「輔助計劃」的財務資格限額提高約三成，即由目前\$307,130元增加至\$400,000元（「普通計劃」），以及由\$1,535,650元增至\$2,000,000元（「輔助計劃」）。

在建議提高「普通計劃」的財務資格限額（即由\$307,130元增加至\$400,000元）時，政府已考慮訴訟成本的升幅高於自2011年一次性調整以來一般物價變動的累積升幅，以及「普通計劃」申請人對私人訴訟的負擔能力。在缺乏具代表性的私人訴訟成本數據的情況下，政府參考了一系列有關法律專業人員開支指數的平均累積變動，包括民事法律援助案件的訴訟成本、名義工資指數及私人寫字樓的租金指數，並與丙類消費物價指數的變動比較。

scheme aiming at providing additional legal aid support in certain types of civil cases to the “sandwich class” whose financial resources exceed the limit allowed under OLAS, but below a certain amount.

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)). The Government has also made a one-off adjustment in 2011 to increase the FELs for OLAS and SLAS by 48% and 166% respectively with a view to enhancing the public’s access to justice.

In the 2019 Policy Address Supplement, the Government proposes to increase the FELs for OLAS and SLAS by about 30%, i.e. from \$307,130 to \$400,000 for OLAS and from \$1,535,650 to \$2,000,000 for SLAS.

The Government proposes increasing the FEL for OLAS from \$307,130 to \$400,000 having regard to the higher increase in legal costs than that of general price movement since the last one-off adjustment in 2011, as well as the affordability of private litigation services to OLAS applicants. In the absence of any representative data on private litigation costs, the Government have made reference to the average cumulative change of a series of indices relevant to legal professionals’ expenses, including civil litigation costs of legally aided cases, nominal wage indices and rental indices for private offices for comparison with that of CPI(C) for the purpose of review.



政府另外建議將「輔助計劃」的財務資格限額由目前1,535,650元提高至2,000,000元。除了因應訴訟成本相比於物價變動的升幅外，建議亦能幫助財務資源僅高於現時「輔助計劃」財務資格限額的「夾心階層」申請人，尤其是倚靠儲蓄過活而沒有固定收入的年長申請人，有可能因為案件複雜而需要動用所有資產以應付龐大的訴訟成本。

上述建議的目的是加強法律援助服務，從而實現法援政策的目標，即確保所有持合理理據在香港法院提出訴訟或抗辯的人士，不會因經濟能力有限而沒法尋求公義。

除了上述的30%增幅，政府會根據年度檢討機制定期調整財務資格限額，以計及

The Government also proposes increasing the FEL for SLAS from \$1,535,650 to \$2,000,000. Apart from the increase in legal costs as compared with price changes, the Government finds merit in providing a modest buffer for “sandwich class” applicants with financial resources marginally higher than the current FEL for SLAS, particularly elderly applicants who are living on savings (not regular income) and may otherwise need to exhaust all their assets to cope with tremendous legal costs for the more complicated cases.

The aim of the above proposals is to enhance access to legal aid so that it will continue to meet the policy objective of legal aid, i.e. to ensure that all those who have reasonable grounds for pursuing or defending a legal action in the courts of Hong Kong will not be denied access to justice owing to a lack of means.

2017年7月至2019年7月兩年期內丙類消費物價指數的變動。就參照期由2017年7月至2018年7月，丙類消費物價指數錄得2.3%的升幅，而就參照期由2018年7月至2019年7月，丙類消費物價指數則錄得2.8%升幅。因此，根據丙類消費物價指數累積變動的調整（共5.1%）將會另加於2019年《施政報告附篇》公布的30%增幅之上。總而言之，經調整前後的財務資格限額表列如下：

In addition to the above 30% increase, the Government will make regular adjustments to the FELs to take into account the change in CPI(C) for the two-year period between July 2017 and July 2019 in accordance with the annual review mechanism. For the reference period from July 2017 to July 2018, an increase of 2.3% in CPI(C) was recorded. As for the following reference period from July 2018 to July 2019, there was an increase of 2.8% in CPI(C). The Government will make adjustments based on CPI(C) movements (+5.1% on aggregate) on top of the 30% increase in FELs announced in the 2019 Policy Address Supplement. In sum, the FELs before and after the adjustment are shown below -

	調整前的財務資格限額 FELs before Adjustment	調整後的財務資格限額 FELs after Adjustment
「普通計劃」下的法律援助 Legal aid under OLAS	\$307,130	\$420,400
刑事法律援助 Criminal legal aid	\$307,130	\$420,400
「輔助計劃」下的法律援助 Legal aid under SLAS	\$1,535,650	\$2,102,000

本局歡迎是次上調的建議。

The Council welcomes the proposed increase.

檢討法律援助輔助計劃

Review of Supplementary Legal Aid Scheme

在2017年4月，經考慮法律援助政策的目標、法律援助輔助計劃（「輔助計劃」）的指導原則，以及各相關政策局和部門的意見後，政府就本局對擴大「輔助計劃」範圍的建議，向立法會司法及法律事務委員會匯報了立場。根據本局的建議，政府決定擴大「輔助計劃」至涵蓋下列超過60,000元的金錢申索：

- (i) 涉及持有證券及期貨事務監察委員會第1類（證券交易）、第2類（期貨合約交易）或第8類（提供證券保證金融資）受規管活動牌照金融中介人的專業疏忽的金錢申索；及
- (ii) 就銷售證券衍生工具、貨幣期貨或其他期貨合約時涉及詐騙、欺騙或失實陳述的法律程序。

政府認為由於法律規定第(i)項所提及的金融中介人須持有專業保險，有關申索應有較高成功討回賠償的機會；至於第(ii)項所述的申索，基於自2012年擴大普通法律援助計劃（「普通計劃」）至涵蓋這類申索的經驗，這類申索不大可能對「輔助計劃」的財政穩健狀況造成重大影響。

In April 2017, having considered the policy objectives of legal aid, guiding principles of the Supplementary Legal Aid Scheme (SLAS) as well as the views from relevant government bureaux and departments, the Government reported its position on the Council's recommendations on expanding the scope of the Scheme to the Panel on Administration of Justice and Legal Services (AJLS) of Legislative Council (LegCo). As recommended by the Council, the Government decided to include into SLAS monetary claims exceeding \$60,000 for:

- (i) professional negligence against financial intermediaries licensed for Type 1 (dealing in securities), Type 2 (dealing in futures contracts) or Type 8 (securities margin financing) regulated activities by the Securities and Futures Commission; and
- (ii) proceedings in derivatives of securities, currency futures or other futures contracts when fraud, deception or misrepresentation was involved at the time of purchase.

The Government considered that the claims for (i) should have a high chance of recovery of damages as the relevant financial intermediaries are required by law to maintain professional insurance. As regards the claims for (ii), the inclusion would unlikely have a significant impact on the financial viability of SLAS based on the experience gained since 2012 when the scope of the Ordinary Legal Aid Scheme (OLAS) was expanded to cover this category of claims.

在2020年3月，政府通知本局，立法會已通過實施這些建議的相關附屬法例，而建議修訂會於2020年4月1日生效。

另一方面，政府邀請本局進行另一輪擴大「輔助計劃」範圍的檢討，特別研究納入個別業主向多層大廈業主立案法團提出的申索的可能性。

「輔助計劃」是以自負盈虧方式營運的法援計劃，為財務資源超出「普通計劃」的財務資格限額，但低於「輔助計劃」的財務資格限額的人士提供法律援助。

資助「輔助計劃」的法律援助輔助計劃基金（「輔助計劃基金」）的經費，最初是來自獎券基金撥出的100萬元種子基金，及後政府於1995年和2012年分別注資2,700萬元和1億元，以支持「輔助計劃」擴大涵蓋範圍。「輔助計劃基金」的其他經費來源包括「輔助計劃」申請人須繳付的申請費、「輔助計劃」受助人須繳付的中期分擔費，以及從勝訴案件討回的賠償中扣除的最後分擔費。

為維持財政穩健，「輔助計劃」自推行以來，一直以勝訴機會較高，以及賠償額與訟費比例較佳的案件作為援助對象。「輔助計

In March 2020, the Government informed the Council that the LegCo had approved the relevant subsidiary legislation for implementing the proposals and the proposed changes will take effect from 1 April 2020.

On the other hand, the Government invited the Council to conduct another round of review of SLAS, in particular, to look into the possibility of expanding the scope of the Scheme to include claims made by individual owners against the incorporated owners (IOs) of multi-storey buildings.

SLAS is a self-financing legal aid scheme. It provides legal assistance to people whose financial resources exceed the financial eligibility limit (FEL) allowed under OLAS, but are below the FEL specified for SLAS.

The Supplementary Legal Aid Fund (SLAF) which finances SLAS is funded by an initial seed money of \$1 million from the Lotteries Fund. An injection of \$27 million in 1995 and a further injection of \$100 million in 2012 were made by the Government to support the operation of the expanded SLAS. SLAF's income sources also include the application fees payable by SLAS applicants, interim contributions from persons aided by the Scheme and the final contributions from a percentage deduction of the damages recovered in successful cases.

To maintain its financial viability, SLAS has been targeting at cases that carry a high chance of success with good damages to costs ratio since inception. SLAS covers mainly cases

劃」主要涵蓋那些已投購保險的被告人或可討回賠償機會較高的案件（例如與工作有關的意外而提出人身傷亡的申索）。以往在考慮「輔助計劃」可涵蓋的新案件類別時，本局一直緊記這些原則，因此，本局避免把不涉及金錢申索或成功率較低和討回賠償機會較小的案件納入「輔助計劃」。

基於上述背景，本局嘗試搜集資料和數據作分析，希望了解業主立案法團是否可被視為具能力支付賠償的被告，以及向業主立案法團提出的申索是否屬勝訴機會較高和賠償額與訟費比例較佳的案件。

可惜，目前從政府方面得到的資訊相當有限，沒有任何與業主立案法團有關的申索數據或統計資料，包括有關申索的個案數目、申索類別、成功申索的個案數目，已索取的賠償／訟費金額等。由於缺乏可靠的數據分析，本局認為要為是否應將向業主立案法團提出的申索納入「輔助計劃」的範圍作定論，是相當困難。因此，本局現正尋求途徑，在來年繼續嘗試從其他資料來源獲取所需要的資訊。

where the defendants are insured or where the likelihood for payment of damages is high (e.g. claims for personal injuries or death in work-related accidents). The high chance of recovery of damages helps ensure, to a large extent, the financial sustainability of the Scheme. When deliberating on new categories of cases to be covered by SLAS in the previous reviews, these principles were borne in mind. Therefore, the Council has not sought to cover cases which do not involve monetary claims, or have a relatively low success rate or poor prospect of recovery.

Against the above background, the Council has tried to collect information and data for analysing whether IOs are well targeted defendants with ability to pay awarded damages, and whether there is a high chance of success with good damages to costs ratio in claims against IOs.

Unfortunately, so far the data collected from the Government is very limited. No data or statistics on the claims made against IOs could be obtained, including the number of claims against IOs, nature of claims, number of successful cases, amount of damages/costs recovered, etc. In the absence of trustworthy data for analysis, the Council finds it quite difficult to draw a conclusion whether the scope of SLAS should be expanded to include claims against IOs. Thus, the Council is exploring ways to collect the required information from other possible sources in the year to come.

與相關持分者的聯繫

Communication with Relevant Stakeholders



法律援助局自成立以來，一直與負責制定法律援助（法援）政策及管理法律援助署的政策局保持密切聯繫。在2019-2020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。本局亦邀請政務司司長辦公室的代表出席了一次本局會議，就法援的政策措施作出簡介，及與本局成員交流意見。此外，本局收到了香港大律師公會就提供大律師證明書計劃的大律師費用檢討提出的進一步建議。

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. In 2019-2020, 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. The Council also invited representatives of the Chief Secretary for Administration's Office to attend one of the Council's meetings for briefing and exchanging views with Members on the latter matter. Besides, the Council received further suggestions from the Hong Kong Bar Association in relation to the review of fees to counsel assigned under the Scheme of Provision of Certificate by Counsel.

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。

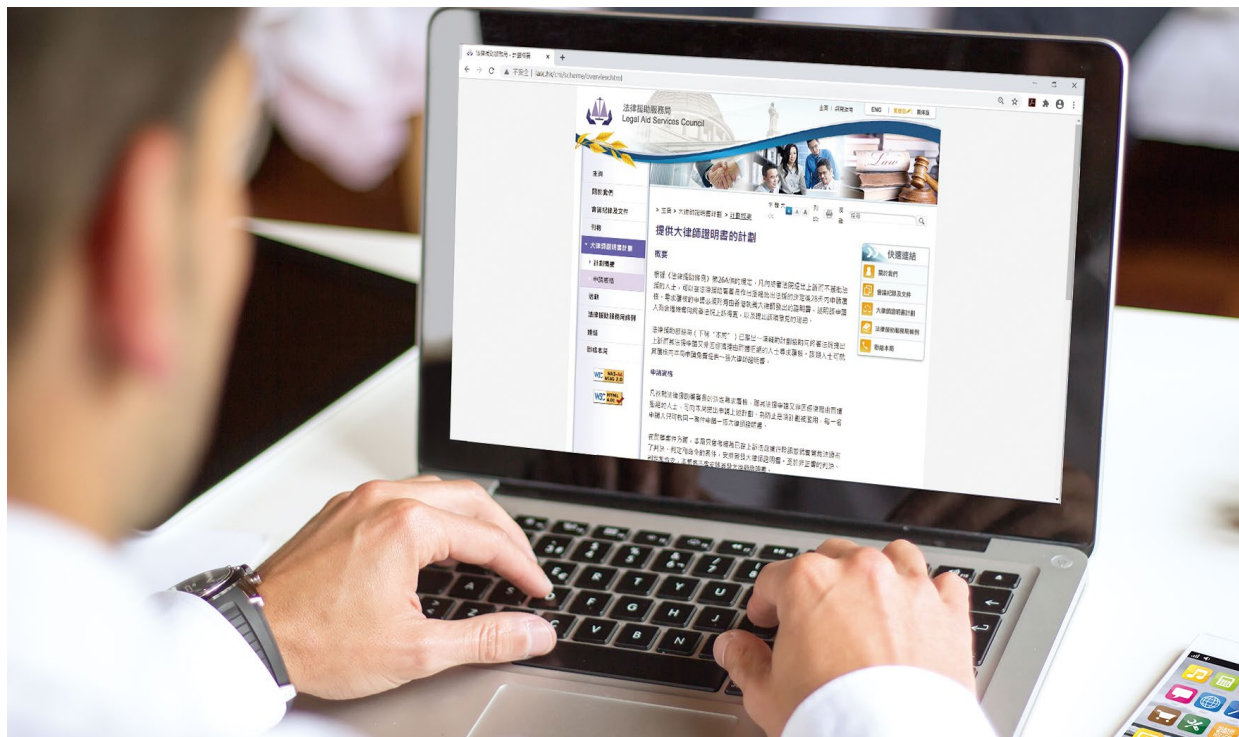
為協助向終審法院提出上訴而缺乏經濟能力的人士就不獲批法援尋求覆核，法援局推行了一項輔助計劃。通過法援經濟審查的人士可向本局申請免費提供一張大律師證明書。為防止計劃被濫用，每名申請人只能就同一案件申請一張證明書。在民事案件方面，本局只會考慮為已在上訴法庭進行聆訊，並有意就實質裁決所頒布的判決、判定或命令向終審法院提出上訴的案件，安排簽發大律師證明書。至於非正審的判決、判定和命令，本局將不會安排簽發大律師證明書。

在2019年4月1日至2020年3月31日期間，本局共接獲42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」，佔總刑事案件申請的53.6%；至於民事案件，超過一半的申請是與司法覆核有關。在42宗申請中，30宗獲批，十宗被拒，一宗撤回申請，另有一宗被終止。

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 2019 to 31 March 2020, the Council received 42 applications for the provision of a certificate by counsel. The most common type of criminal case involved was "trafficking in dangerous drugs" accounting for 53.6% of the total number of applications in respect of criminal cases. As for civil cases, more than half of the applications were related to judicial review. Of the 42 applications, 30 were approved, ten were refused, one was withdrawn and one was aborted.



在已簽發的29份大律師證明書中，七份證明申請人有合理機會上訴得直，另外22份則述明申請人提出的上訴並無合理機會得直。

至於該七宗獲大律師證明申請人有合理機會上訴得直的案件，法律援助署（法援署）經覆核後，決定為其中五宗提供法律援助。

Of the 29 certificates by counsel issued, seven certificates stated that the applicants had reasonable prospects of success in their intended appeal while 22 stated that they did not.

For the seven cases certified by counsel to have reasonable prospects of success, the Legal Aid Department (LAD) granted legal aid to five of the applicants after reviewing the matter.

在2018-2019年度及2019-2020年度接獲的
申請的相關統計列表如下：

The relevant statistics on the applications received in 2018-
2019 and 2019-2020 are set out in the table below –

	1.4.2018 - 31.3.2019			1.4.2019 - 31.3.2020		
	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	42	14	56	24	6	30
被拒 Refused	4	4	8	3	7	10
被終止 Aborted	1	0	1	0	1	1
被撤回 Withdrawn	0	0	0	1	0	1
總計 Total	47	18	65	28	14	42
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	11	2	13	4	3	7
無合理機會上訴得直案件 Cases certified not to have reasonable prospects of success	31	12	43	20	2	22
總計 Total	42	14	56	24	5*	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	10	2	12	4	1	5
經法援署覆核後仍不獲提供法律援助 Legal aid not granted after review by LAD	0	0	0	0	2	2
總計 Total	10 [#]	2	12	4	3	7

* 未包括其中一名民事案件的申請人未有回覆本局就提名律師協助擬備大律師證明書所提出的事宜。
Excluding one of the applicants in the approved civil cases has not responded to the Council on matters concerning the nomination of solicitor for the preparation of certificate by counsel.

在一宗獲大律師證明有合理機會上訴得直的刑事案件中，申請人未有提交新一份法援申請供法援署覆核。
In one criminal case certified by counsel to have reasonable prospects of success on appeal, the applicant has not submitted a fresh application for review by LAD.

以上統計數據顯示：

- (a) 2019-2020 年度總申請數目下降 35.4%（由2018-2019年度的65宗下降至2019-2020年度的42宗）；與刑事案件有關的申請下降40.4%（由2018-2019年度的47宗下降至2019-2020年度的28宗）及與民事案件有關的申請下降22.2%（由2018-2019年度的18宗下降至2019-2020年度的14宗）；
- (b) 在2019-2020年度獲大律師確認有合理機會上訴得直的案件的百分比與去年大致相同（在2018-2019年度是23.2%而在2019-2020年度是24.1%）；和
- (c) 法援署因應大律師意見提供法律援助的案件的百分比，由2018-2019年度的100%（不包括一宗申請人未有提交新一份法援申請供法援署覆核的案件）降至2019-2020年度的71.4%。

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。

是項計劃由本局管理，經費由公帑支付。在考慮調整律師費用時，本局有責任謹慎

The above statistics reveal that –

- (a) the total number of applications in 2019-2020 has decreased by 35.4% (from 65 in 2018-2019 to 42 in 2019-2020), with a decrease of 40.4% in the number of applications for criminal cases (from 47 in 2018-2019 to 28 in 2019-2020) and 22.2% for civil cases (from 18 in 2018-2019 to 14 in 2019-2020);
- (b) the percentage of cases certified by counsel to have reasonable prospects of success in 2019-2020 has been more or less the same as last year (23.2% in 2018-2019 and 24.1% in 2019-2020); and
- (c) the percentage of cases where legal aid was granted by LAD in light of the counsel certificates has dropped from 100% in 2018-2019 (excluding the case for which the applicant has not submitted a fresh legal aid application to LAD for review) to 71.4% in 2019-2020.

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.

The scheme administered by the Council is funded by public funds. The Council is duty-bound to exercise prudence when considering adjustment to the level of fees to lawyers assigned under the scheme. In a recent review of the fees,

行事。在最近一次費用檢討中，本局決定將大律師在刑事案件的定額費用提高53%至23,000元，民事案件的費用提高45%至58,000元。而律師在刑事案件的定額費用則增加44%至13,000元，民事案件的費用增加45%至29,000元。該次檢討已參考了丙類消費物價指數的上升，以及近期對刑事法律援助費用和在評定民事案件訟費時的律師每小時收費率的調整，並同時考慮了是項計劃在委派合適的律師執行所需工作上是否存在困難。修訂後的費用自2019年12月16日起生效。

在2019-2020年度，就30宗成功獲批的申請，合共撥出1,011,000元作為支付大律師及律師提供證明書的費用，詳情如下：

the Council decided to increase the fixed fees to counsel by 53% to \$23,000 for criminal cases and by 45% to \$58,000 for civil cases. As for solicitors, the fixed fees were increased by 44% to \$13,000 for criminal cases and by 45% to \$29,000 for civil cases. In conducting the review, reference has been made to the increase in the Consumer Price Index (C), and the recent adjustments to criminal legal aid fees and the Solicitor's Hourly Rates for taxation in civil cases. Consideration has also been given as to whether there is any difficulty in identifying suitable lawyers to perform the work required under the scheme. The revised fees took effect from 16 December 2019.

In 2019-2020, a total of \$1.011 million was committed as fees for counsel and solicitors to provide certificates for the 30 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	24	\$392,000	\$232,000	\$624,000
民事案件 Civil Case	6	\$258,000	\$129,000	\$387,000
總計 Total	30	\$650,000	\$361,000	\$1,011,000

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2019至2020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尚未登記香港大律師公會及香港律師會的會員加入名冊。於2020年3月31日，名冊內共有64名大律師和33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 2019-2020 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 2020, the number of counsel and solicitors on the panel were 64 and 33 respectively.

行政

Administration

法援局會議出席紀錄

法援局在2019-2020年度召開了四次會議，各成員出席率列表如下：

Attendance at Council Meetings

In 2019-2020, the Council has convened four 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
李家祥博士 GBS, JP* Dr Eric LI Ka Cheung GBS, JP*	3	100%
梁永祥博士 SBS, JP# Dr William LEUNG Wing-cheung SBS, JP#	1	100%
陳曉峰先生 MH Mr Nicholas CHAN Hiu-fung MH	4	100%
莊偉倫先生 Mr Warren GANESH	4	100%
劉麥嘉軒女士 JP Mrs Ayesha Macpherson LAU JP	3	75%
梁宏正先生 JP Mr Clarence LEUNG Wang-ching JP	4	100%
白天賜先生 Mr Timothy PARKER	3	75%
石書銘先生 Mr Randy SHEK	2	50%
溫麗司女士 Miss Iris WAN	3	75%
王惠貞女士 SBS, JP Ms Connie WONG Wai-ching SBS, JP	3	75%
法律援助署署長 Director of Legal Aid	4	100%

* 李家祥博士擔任本局主席至2019年8月31日止。在2019年4至8月期間，本局召開了三次會議。
Dr Eric LI Ka Cheung served the Council as Chairman up to and including 31 August 2019. During the period from April to August 2019, three meetings were convened.

梁永祥博士自2019年9月1日起成為本局主席。在2019年9月至2020年3月期間，本局召開了一次會議。
Dr William LEUNG joined the Council as Chairman on 1 September 2019. During the period from September 2019 to March 2020, one meeting was 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，決定參考這些指引，在提供公共服務時為有需要人士安排合適的語言支援服務。

職業安全與健康

鑑於本局辦公室所在地區的空氣污染情況，特別於2019年下半年期間，以及新冠病毒散播的風險，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，為減低病毒感染和散播的風



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 decided to make reference to the Guidelines in the delivery of services to members of the public. Arrangement will be made to provide appropriate language services as and when necessary.

Occupational Safety and Health

In view of air pollution in the area where the office is located particularly during the period from mid to late 2019 and the risk of the spread of novel coronavirus through air, the Council had 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 stepped up measures to reduce the risk of infection and the spread of the virus including the arrangement of regular cleansing service for the carpet, curtain and fan coil units, and the provision of alcohol-based handrub and

險，本局已加強一系列防控措施，包括定期清洗地氈、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。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。本局致力為員工提供一個無菌且受良好保護的工作環境。

職員編制

截至2020年3月底，秘書處共有六名職員，包括四名由政府借調的公務員和兩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2019-2020年度，本局從政府收取的補助為7,192,000元，全年總支出為6,914,000元。

sanitising mat at the entrance of the office. The Council also provided staff with a surgical mask 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.

Staffing

As at the end of March 2020, the Secretariat had six staff members comprising four civil service staff seconded from the Government and two 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 2019-2020 amounted to \$7.192 million. Total expenditure of the year was \$6.914 million.

審計署署長報告一 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46至70頁的法律援助服務局財務報表，該等財務報表包括於2020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2020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 46 to 70, which comprise the balance sheet as at 31 March 2020, 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 2020, 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

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：

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.

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

- 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

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:

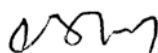
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting 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

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

- 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。

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

- 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.



S. M. CHOI
Principal Auditor
for Director of Audit

28 August 2020

審計署署長
首席審計師
蔡秀玫代行

2020年8月28日

審計署
香港灣仔告士打道7號
入境事務大樓26樓

Audit Commission
26th Floor
Immigration Tower
7 Gloucester Road
Wanchai, Hong Kong

資產負債表 BALANCE SHEET

於2020年3月31日 AS AT 31 MARCH 2020

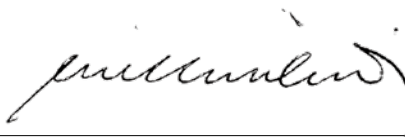
		附註 Note	2020 港幣 HK\$	2019 港幣 HK\$
非流動資產	NON-CURRENT ASSETS			
使用權資產	Right-of-use assets	3	5,717,221	-
物業、廠房及設備	Property, plant and equipment	4	35,334	56,575
			5,752,555	56,575
流動資產	CURRENT ASSETS			
現金及等同現金項目	Cash and cash equivalents	5	1,310,476	994,481
應收利息	Interest receivable		9	227
按金	Deposits		2,250	2,250
			1,312,735	996,958
流動負債	CURRENT LIABILITIES			
租賃負債	Lease liabilities	6	(1,636,781)	-
職員酬金調整撥備	Provision for adjustment to staff salaries		(11,414)	-
約滿酬金撥備	Provision for gratuities		(22,021)	(21,045)
未放取假期撥備	Provision for untaken leave		(15,481)	(12,401)
			(1,685,697)	(33,446)
淨流動（負債）／資產	NET CURRENT (LIABILITIES) / ASSETS		(372,962)	963,512
非流動負債	NON-CURRENT LIABILITIES			
租賃負債	Lease liabilities	6	(4,085,098)	-
淨資產	NET ASSETS		1,294,495	1,020,087
上列項目代表：	Representing:			
政府基金	GOVERNMENT FUNDS			
經常性補助基金	Recurrent subvention fund	7	1,294,495	1,020,087

隨附附註1至15為本財務報表的一部分。

The accompanying notes 1 to 15 form part of these financial statements.

此等財務報表已於2020年8月28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 28 August 2020.


(梁永祥博士) (Dr William Leung)
主席 Chairman

收支報表 INCOME AND EXPENDITURE ACCOUNT

截至2020年3月31日止年度 FOR THE YEAR ENDED 31 MARCH 2020

		附註 Note	2020 港幣 HK\$	2019 港幣 HK\$
收入	INCOME			
政府補助	Government subventions	8	7,192,000	6,846,000
利息收入	Interest income		739	518
			<u>7,192,739</u>	<u>6,846,518</u>
支出	EXPENDITURE			
職員酬金	Staff emoluments	9	(4,676,180)	(4,533,386)
折舊費用	Depreciation charge			
- 使用權資產	- Right-of-use assets		(1,633,491)	-
- 物業、廠房及設備	- Property, plant and equipment		(21,241)	(21,241)
租金及管理費	Rent and management fees		(223,625)	(1,950,233)
租賃負債利息	Interest on lease liabilities		(97,775)	-
其他開支	Other expenses	10	(266,019)	(253,936)
			<u>(6,918,331)</u>	<u>(6,758,796)</u>
本年度盈餘	SURPLUS FOR THE YEAR		274,408	87,722
其他全面收入	Other comprehensive income		-	-
本年度全面收益總額	TOTAL COMPREHENSIVE INCOME FOR THE YEAR		274,408	87,722

隨附附註1至15為本財務報表的一部分。
The accompanying notes 1 to 15 form part of these financial statements.

權益變動表 STATEMENT OF CHANGES IN EQUITY

截至2020年3月31日止年度 FOR THE YEAR ENDED 31 MARCH 2020

		港幣 HK\$
經常性補助基金	RECURRENT SUBVENTION FUND	
於2018年4月1日結餘	Balance as at 1 April 2018	932,365
年度全面收益總額	Total comprehensive income for the year	87,722
於2019年3月31日結餘	Balance as at 31 March 2019	1,020,087
年度全面收益總額	Total comprehensive income for the year	274,408
於2020年3月31日結餘	Balance as at 31 March 2020	1,294,495

隨附附註1至15為本財務報表的一部分。
The accompanying notes 1 to 15 form part of these financial statements.

現金流量表 STATEMENT OF CASH FLOWS

截至2020年3月31日止年度 FOR THE YEAR ENDED 31 MARCH 2020

	附註 Note	2020 港幣 HK\$	2019 港幣 HK\$
經營活動的現金流量	Cash flows from operating activities		
年度盈餘	Surplus for the year	274,408	87,722
物業、廠房及設備折舊	Depreciation on property, plant and equipment	21,241	21,241
使用權資產折舊	Depreciation on right-of-use assets	1,633,491	-
利息收入	Interest income	(739)	(518)
租賃負債利息	Interest on lease liabilities	97,775	-
按金增加	Increase in deposits	-	(50)
職員酬金調整撥備增加	Increase in provision for adjustment to staff salaries	11,414	-
約滿酬金撥備增加	Increase in provision for gratuities	976	7,127
未放取假期撥備增加	Increase in provision for untaken leave	3,080	4,453
經營活動所得的現金淨額	Net cash generated from operating activities	2,041,646	119,975
投資活動的現金流量	Cash flows from investing activities		
已收利息	Interest received	957	297
投資活動所得的現金淨額	Net cash generated from investing activities	957	297
融資活動的現金流量	Cash flows from financing activities		
租賃付款	Lease payments	(1,726,608)	-
融資活動所用的現金淨額	Net cash used in financing activities	(1,726,608)	-
現金及等同現金項目增加淨額	Net increase in cash and cash equivalents	315,995	120,272
年初的現金及等同現金項目	Cash and cash equivalents at beginning of year	994,481	874,209
年末的現金及等同現金項目	Cash and cash equivalents at end of year	1,310,476	994,481

隨附附註1至15為本財務報表的一部分。
The accompanying notes 1 to 15 form part of these financial statements.

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

財務報表乃根據香港會計師公會頒布的《香港財務報告準則》的所有適用規定，以及《法律援助服務局條例》的有關規定編製。

香港會計師公會頒布了若干新增及經修訂的《香港財務報告準則》，並於本會計期首次生效或可供提前採納。其中，本局由2019年4月1日起採納《香港財務報告準則》第16號租賃（見附註2.3）。

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 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 have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (HKFRSs) issued by the Hong Kong Institute of Certified Public Accountants (HKICPA) and the requirements of the Legal Aid Services Council Ordinance.

The HKICPA has issued certain new and revised HKFRSs that are first effective or available for early adoption for the current accounting period of the Council. Of these, the Council has adopted HKFRS 16 Leases from 1 April 2019 (see note 2.3).

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在其他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號租賃如附註2.3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

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 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 2.3, 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

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。

2.3 會計政策的改變

《香港財務報告準則》第 16 號租賃

《香港財務報告準則》第 16 號取代《香港會計準則》第 17 號租賃。本局過往把經營租賃作出的租賃付款按租賃期以直線法於收支報表中扣除。採納《香港財務報告準則》第 16 號後，租賃會於其生效日在資產負債表內確認為使用權資產，及相應的租賃負債。

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扣除累計折舊及任何減值虧損列帳（附註 2.10）。

租賃負債初始按剩餘租賃付款的現值計量，並以本局於確認日的增量借貸利率進行折現。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

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.

2.3 Changes in accounting policies

HKFRS 16 Leases

HKFRS 16 replaces Hong Kong Accounting Standard (HKAS) 17 Leases. The Council previously charged the rental payments made under operating leases to the income and expenditure account on a straight-line basis over the lease term. On adoption of HKFRS 16, a lease is recognised in the balance sheet as a right-of-use asset with a corresponding liability recognised at the lease commencement date.

The 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 stated at cost less accumulated depreciation and any impairment losses (note 2.10).

The lease liability is initially measured at the present value of the remaining lease payments, discounted using the Council's incremental borrowing rate as of the date of recognition. 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

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及租賃付款而減少。

租賃付款分配至有關負債及財務成本。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。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折舊。若合理確定租賃將會續約，續租選擇權則包括在租賃期內。

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。

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.

The lease payment is allocated between the liability and finance cost. The finance cost is charged to the income and expenditure account over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. 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. The renewal option is included in the lease term if it is reasonably certain that the lease will be renewed.

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.

過渡影響

於過渡期，根據《香港會計準則》第17號分類為經營租賃的租賃，租賃負債按剩餘租賃付款的現值計量，並以本局於2019年4月1日的增量借貸利率折現。使用權資產按租賃負債相等的金額計量。因此，本局於2019年4月1日確認使用權資產為7,350,712港元及相應租賃負債為7,350,712港元。

本局應用《香港財務報告準則》第16號所允許使用的實際權宜法，在合約包含續租選擇權時以事後分析結果釐定租賃期。

本局根據有關的過渡條款以累計影響方法追溯應用《香港財務報告準則》第16號，並無重新列示比較數字，而首次採納的累計影響會列作對2019年4月1日的經常性補助基金之調整予以確認。於2019年4月1日採納《香港財務報告準則》第16號對本局的經常性補助基金沒有影響。

Impacts on transition

At transition, for leases classified as operating leases under HKAS 17, lease liabilities were measured at the present value of the remaining lease payments, discounted at the Council's incremental borrowing rate as at 1 April 2019. Right-of-use assets were measured at an amount equal to the lease liability. Accordingly, the Council recognised right-of-use assets of HK\$7,350,712 with corresponding lease liabilities of HK\$7,350,712 as at 1 April 2019.

The Council has applied the practical expedient as permitted by HKFRS 16, using hindsight in determining the lease term where the contract contains an option to renew the lease.

The Council has applied HKFRS 16 retrospectively in accordance with the transitional provisions therein using the cumulative effect method where the comparative figures have not been restated, with the cumulative effect of initial application recognised as an adjustment to recurrent subvention fund at 1 April 2019. The adoption of HKFRS 16 has no impact on the Council's recurrent subvention fund at 1 April 2019.

下表列示採納《香港會計準則》第17號所披露於2019年3月31日的經營租賃的承擔（附註13），與於2019年4月1日根據《香港財務報告準則》第16號在資產負債表確認的租賃負債期初結餘的對帳如下。

The table below reconciles the operating lease commitments disclosed applying HKAS 17 as at 31 March 2019 (note 13) to the opening balance for lease liabilities recognised under HKFRS 16 in the balance sheet as at 1 April 2019.

		港幣 HK\$
於2019年3月31日的經營租賃承擔	Operating lease commitments as at 31 March 2019	2,654,892
加：本局認為合理確定會行使續租選擇權的額外租賃期的租賃付款	Add: lease payments for the additional periods where the Council considers it reasonably certain that it will exercise the renewal option	4,944,463
在《香港財務報告準則》第16號下的剩餘租賃付款（並無折現）	Remaining lease payments under HKFRS 16 (without discounting)	7,599,355
減：未來利息支出總額	Less: total future interest expenses	(248,643)
於2019年4月1日確認的租賃負債	Lease liabilities recognised as at 1 April 2019	7,350,712

2.4 金融資產及金融負債

(i) 初始確認

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。

2.4 Financial assets and financial liabilities

(i) Initial recognition

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。它們旨在收取合約現金流量，即只包括所支付的本金及利息。它們其後按攤銷成本值扣除任何虧損準備（如有一附註2.4(iv)）的淨值計量。

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。

(ii) Categorisation and subsequent measurement

Financial assets measured at amortised cost

This category comprises 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, net of loss allowance, if any (note 2.4(iv)).

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) 金融資產減值

對於現金及等同現金項目、應收利息和按金，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
- 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

(iv) Impairment of financial assets

For cash and cash equivalents, interest receivable and deposits, 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
- 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 instrument.

In assessing whether the credit risk of a financial instrument has increased significantly since initial

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。

2.5 收益確認

當可以合理地確定本局會履行政府補助的附帶條件並收到補助時，該政府補助便會在收支報表內確認為收入。

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.

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.

與收入有關的政府補助會在相關支出產生時，在收支報表內確認為有關期間的收入。

利息收入採用實際利息法以應計基礎確認入帳。

2.6 租賃

(i) 租賃（2019年4月1日開始適用）

本局就辦公室物業訂立兩份租賃協議，租賃期由2017年10月15日至2020年10月14日（附有3年租期的續租權），所有租賃付款均為固定。

(a) 使用權資產

使用權資產按資產的估計可使用年期及租賃期（估計4.5年）兩者中的較短者以直線法折舊。

(b) 租賃負債

租賃負債按剩餘租賃付款的現值計量，以本局於2019

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 Lease

(i) Leases (applicable from 1 April 2019)

The Council entered into two lease agreements for its office premises of which the lease term is from 15 October 2017 to 14 October 2020 (with an option to renew for a further term of three years). All the lease payments are fixed.

(a) Right-of-use assets

The right-of-use assets are depreciated over the shorter of the estimated useful lives of the assets and the lease term (estimated at 4.5 years) on a straight-line basis.

(b) Lease liabilities

The lease liabilities were measured at the present value of the remaining lease payments, discounted using the Council's incremental borrowing rate as of 1 April 2019. The incremental borrowing rate

年4月1日的增量借貸利率折現。於2019年4月1日應用於有關租賃負債的增量借貸利率為1.513%。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。本局認為可合理確定租賃將會續約，為期3年的續租選擇權已包括於租賃期內。

(ii) 經營租賃（2019年4月1日前適用）

凡擁有權的絕大部分風險和回報由出租人保留的租賃，均列作經營租賃。根據經營租賃（扣除出租人給予的任何優惠）作出的租賃付款按相關租賃期以直線法於收支報表中扣除。

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。

applied to the lease liabilities on 1 April 2019 was 1.513%. The lease payment is allocated between the liabilities and finance cost. The finance cost is charged to the income and expenditure account over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liabilities for each period. The renewal option (3 years extension) is included in the lease term as the Council considers it reasonably certain that the lease will be renewed.

(ii) Operating leases (applicable before 1 April 2019)

Leases in which a significant portion of the risks and rewards of ownership was retained by the lessors were classified as operating leases. Rental payments made under operating leases (net of any incentives received from the lessors) were charged to the income and expenditure account on a straight-line basis over the period of the relevant leases.

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.

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值與資產的帳面值的差額決定，並於出售日於收支報表確認入帳。

2.8 僱員福利

合約酬金、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員工的退休及住房福利，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庫存現金。

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 Employee benefits

Contract 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 and housing benefits provided to the 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 comprise cash at bank and cash in hand.

2.10 非金融資產的減值

每個報告期期末審查內部及外部資訊，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，則評估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。

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。

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.

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

		港幣 HK\$
成本	Cost	
於2019年4月1日	At 1 April 2019	-
因首次採用《香港財務報告準則》 第16號而作出的調整	Adjustment on initial application of HKFRS 16	7,350,712
於2019年4月1日，經調整	At 1 April 2019, as adjusted	7,350,712
年內購入／處置	Addition/Disposal during the year	-
於2020年3月31日	At 31 March 2020	7,350,712
累計折舊	Accumulated depreciation	
於2019年4月1日	At 1 April 2019	-
年內撇除	Charge for the year	1,633,491
於2020年3月31日	At 31 March 2020	1,633,491
帳面淨值	Net book value	
於2020年3月31日	At 31 March 2020	5,717,221
於2019年3月31日	At 31 March 2019	-

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2018年4月1日	At 1 April 2018	99,746	67,104	24,750	191,600
年內購入 / 處置	Addition/Disposal during the year	-	-	-	-
於2019年4月1日	At 1 April 2019	99,746	67,104	24,750	191,600
年內處置	Disposal during the year	(18,150)	-	-	(18,150)
於2020年3月31日	At 31 March 2020	81,596	67,104	24,750	173,450
累計折舊	Accumulated depreciation				
於2018年4月1日	At 1 April 2018	74,371	35,701	3,712	113,784
年內撇除	Charge for the year	8,700	10,066	2,475	21,241
於2019年4月1日	At 1 April 2019	83,071	45,767	6,187	135,025
年內撇除	Charge for the year	8,700	10,066	2,475	21,241
處置時撥回	Written back on disposal	(18,150)	-	-	(18,150)
於2020年3月31日	At 31 March 2020	73,621	55,833	8,662	138,116
帳面淨值	Net book value				
於2020年3月31日	At 31 March 2020	7,975	11,271	16,088	35,334
於2019年3月31日	At 31 March 2019	16,675	21,337	18,563	56,575

5. 現金及等同現金項目

5. CASH AND CASH EQUIVALENTS

		2020 港幣 HK\$	2019 港幣 HK\$
銀行現金	Cash at bank	1,308,300	992,395
庫存現金	Cash in hand	2,176	2,086
		1,310,476	994,481

6. 租賃負債

6. LEASE LIABILITIES

租賃負債的帳面值及年內變動如下：

The carrying amount of lease liabilities and the movements during the year are as follows:

		港幣 HK\$
於2019年4月1日	At 1 April 2019	7,350,712
支付款項	Payments	(1,726,608)
租賃負債利息	Interest on lease liabilities	97,775
於2020年3月31日	At 31 March 2020	5,721,879
		2020 港幣 HK\$
歸類為：	Classified as:	
流動負債	Current liabilities	1,636,781
非流動負債	Non-current liabilities	4,085,098
		5,721,879
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	1,647,830
- 12個月後但不超過24個月	- after 12 months but within 24 months	1,635,005
- 24個月後但不超過60個月	- after 24 months but within 60 months	2,589,912
		5,872,747

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7,192,000港元（2019年：6,846,000港元）。

9. 職員酬金

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\$7,192,000 (2019: HK\$6,846,000).

9. STAFF EMOLUMENTS

		2020 港幣 HK\$	2019 港幣 HK\$
公務員員工：	Civil service staff:		
薪金	Staff cost	4,255,862	4,136,480
非公務員合約員工：	Non-civil-service contract staff:		
薪金	Staff salaries	363,191	343,761
約滿酬金	Gratuities	34,374	28,990
強積金	Provident fund	19,674	18,407
未放取假期撥備	Provision for untaken leave	3,079	5,748
		420,318	396,906
		4,676,180	4,533,386

10. 其他支出

10. OTHER EXPENSES

		2020 港幣 HK\$	2019 港幣 HK\$
編製年報 / 通訊	Production of annual report/newsletter	67,601	64,520
常規出版物、期刊及雜誌	General publications, periodicals and journals	63,098	53,210
公用設施及行政支出	Utility and administration expenses	81,743	86,985
會計費用	Accountancy fee	40,500	40,500
其他支出	Other expenses	13,077	8,721
		266,019	253,936

11. 金融風險管理

11. FINANCIAL RISK MANAGEMENT

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。

The Council's major financial instruments are cash at bank and lease liabilities. The main risks associated with these financial instruments are credit risk and liquidity risk.

信貸風險

Credit risk

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。本局的金融資產最高信貸風險是該等資產在報告日的帳面值。

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 is their carrying amounts at the reporting date.

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，涉及銀行現金的信貸風險不大。

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 associated with cash at

這些金融工具的信貸風險被評估為自初始確認以來並沒有大幅增加，本局釐定以12個月預期信貸虧損計量須予確認的虧損準備。本局估計這些金融工具的12個月預期信貸虧損並不重大，並認為無需作虧損準備。

按穆迪或等同指定評級分析，銀行現金在報告日的信貸質素呈列如下：

bank is considered to be low. The credit risk on this financial instrument is assessed as not having increased significantly since initial recognition and the Council determines the loss allowance required to be recognised based on 12-month expected credit losses. The Council has estimated that 12-month expected credit losses on this financial instrument is immaterial and considers that no loss allowance is required.

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

		2020 港幣 HK\$	2019 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>1,308,300</u>	<u>992,395</u>

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。

租賃負債的到期狀況在附註6披露。

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.

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是為：

- 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. 經營租賃的承擔

根據不可撤銷經營租賃，未來須支付的最低租賃付款總額如下：

		2020 港幣 HK\$	2019 港幣 HK\$
1年內	Within 1 year	-	1,726,608
1年後但不超過5年	After 1 year but within 5 years	-	928,284
		-	2,654,892

由2019年4月1日起，未來應支付的租賃付款按照列載於附註2.6(i)(b)的會計

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. OPERATING LEASE COMMITMENTS

The future aggregate minimum lease payments under non-cancellable operating leases are as follows:

From 1 April 2019 onwards, future lease payments are recognised as lease liabilities in the balance sheet

政策，於資產負債表內確認為租賃負債，有關本局未來應支付的租賃付款詳情於附註6披露。

14. 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。

15. 已頒布但於截至2020年3月31日止年度尚未生效的修訂、新準則及詮釋的可能影響

截至本財務報表發出當日，香港會計師公會已頒布多項修訂、新準則及詮釋，其中包括於截至2020年3月31日止年度尚未生效，及沒有提前在本財務報表中被採納的修訂、新準則及詮釋。本局正評估該等修訂、新準則及詮釋在首次採用期間預期會產生的影響。截至目前為止，本局預期採納該等修訂、新準則及詮釋不會對本局的財務表現和狀況構成重大影響。

in accordance with the accounting policies as set out in note 2.6(i)(b) and the details regarding the Council's future lease payments are disclosed in note 6.

14. 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.

15. POSSIBLE IMPACT OF AMENDMENTS, NEW STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR ENDED 31 MARCH 2020

Up to the date of issue of the financial statements, the HKICPA has issued a number of amendments, new standards and interpretations which are not yet effective for the year ended 31 March 2020 and which have not been early adopted in the financial statements. The Council is in the process of making an assessment of the impact expected of these amendments, new standards and interpretations in the period of initial application. So far, it has concluded that the adoption of them is unlikely to have a significant impact on the Council's results of operations and financial position.