

ANNUAL
REPORT
2020-2021
年報

Accessible
Transparent
Public Awareness
Responsive
Equality
Independent
Fair

Justice
Rule of Law
LASCO
Committed
Limited
Means



法律援助服務局
LEGAL AID SERVICES COUNCIL

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成立

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

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

抱負

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

Establishment

On 1 September 1996, the Legal Aid Services Council (“the Council”) was established under the Legal Aid Services Council Ordinance (Cap. 489). It is an independent statutory body set up to oversee the administration of the legal aid services provided by the Legal Aid Department (LAD) and to advise the Chief Executive on legal aid policy.

Since its establishment, the Council has made recommendations on various aspects of legal aid services in Hong Kong. It has advised the Government on policy relating to the eligibility criteria and scope of legal aid services. It has proposed measures to enhance the independence of legal aid system. It has suggested improvements in the administration of legal aid services such as the application and processing procedures, system for assigning cases to lawyers in private practice and monitoring of such cases, appeal procedures against the refusal of legal aid, etc. The Council has also put forward opinions on enhancing the operational transparency of LAD.

Vision

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

使命

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

信念

全力以赴

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

公正獨立

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

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。

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.

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.

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

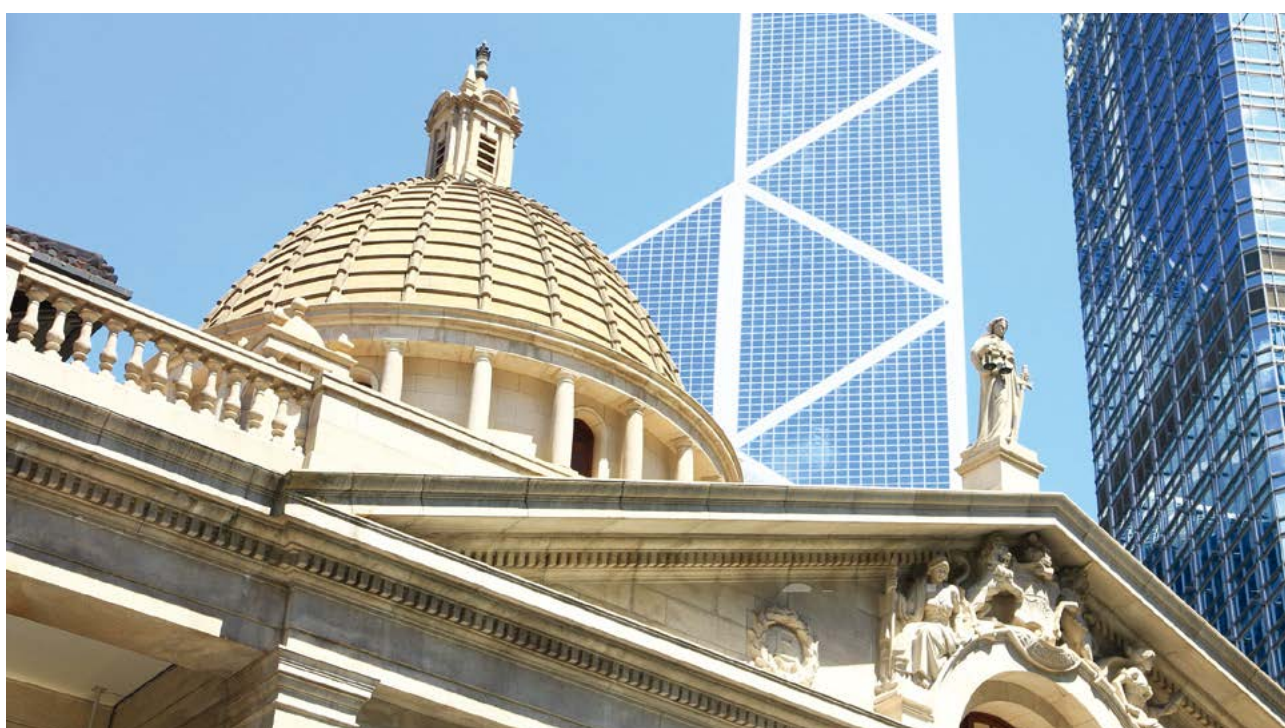
法援服務與整個社會的各個範疇息息相關。為了對法援政策提供完善的意見，及有效監督由法援署提供的法援服務，法援局會緊貼社會、經濟及政治狀況的變化、法律慣例及創新科技，並積極應對。此外，對公眾投訴或諮詢作出適時全面的回應，將能建立更有效與市民溝通的渠道，及有助公眾透過本局積極參與法援服務的管理。因此，本局隨時準備聆聽公眾意見，跟進討論研究，並及時採取行動。

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

法律援助局負責監督由法律援助署提供的法律援助服務的管理。法律援助署就該等服務的提供向法律援助局負責。

本局為履行職責，可：

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

本局無權就法律援助署的職員事宜及其對個別案件的處理向法律援助署作出指示。

本局亦是行政長官在關於獲公帑資助並由法律援助署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局的任何其他法律援助事項。

Functions

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

In discharging its responsibility, the Council may –

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

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

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

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

成員

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

於2021年3月31日，法援局成員包括：

梁永祥教授 SBS, JP（主席）

陳曉峰律師 MH, JP

藍嘉妍律師

劉麥嘉軒女士 BBS, JP

劉詩韻女士 JP

李佩珊女士

白天賜大律師

石書銘大律師

溫麗司女士

法律援助署署長鄭寶昌先生 JP
（當然成員）

Membership

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

Members of the Council as of 31 March 2021 are listed below –

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

Mr Nicholas CHAN Hiu-fung MH, JP

Ms Karen LAM

Mrs Ayesha Macpherson LAU BBS, JP

Ms Serena LAU Sze Wan JP

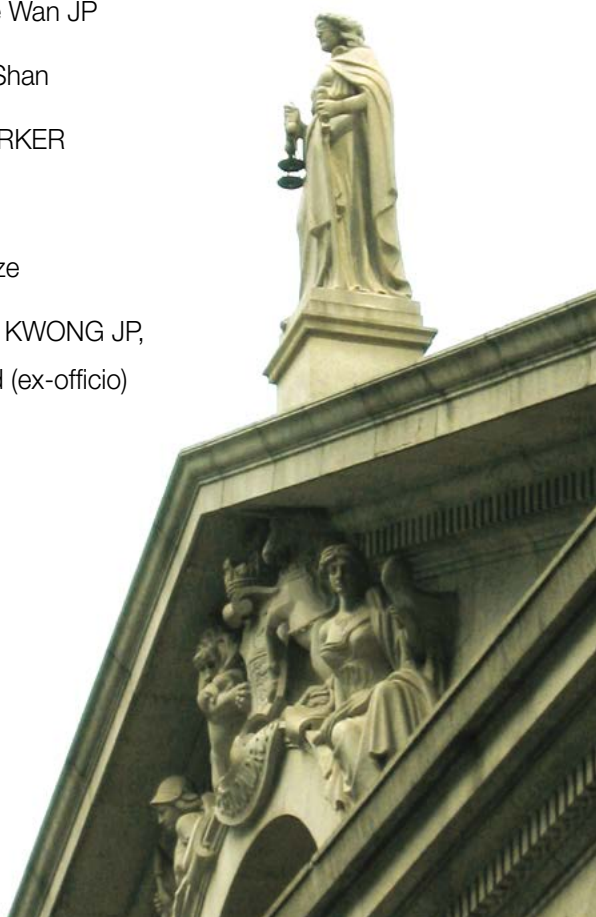
Ms Rosita LEE Pui Shan

Mr Timothy E.D. PARKER

Mr Randy SHEK

Miss Iris WAN Lai-sze

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





成員簡歷 About the Members

梁永祥教授 SBS, JP (主席)

Prof. 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
- 「劏房」租務管制研究工作小組主席
- 曾任地產代理監管局主席、僱員再培訓局及香港舞蹈團主席、香港演藝學院校董會主席及香港浸會大學校董會及諮議會司庫
- 獲頒香港演藝學院榮譽博士、香港浸會大學榮譽大學院士、香港大學專業進修學院榮譽院士及職業訓練局榮譽院士
- 獲委任為香港浸會大學商學院榮譽教授及香港恒生大學客席教授
- A senior banker who has held top positions in traditional bank, securities company, and virtual bank
- Executive Chairman of a Hong Kong listed company
- Chairman of the Task Force for the Study on Tenancy Control of Sub-Divided Units
- Served as Chairman of Estate Agents Authority, Chairman of Employee Retraining Board, Hong Kong Dance Company, Council Chairman of the Hong Kong Academy for Performing Arts, and Treasurer of Hong Kong Baptist University Council and Court
- Awarded Honorary Doctorate by the Hong Kong Academy for Performing Arts, Honorary University Fellow of Hong Kong Baptist University, Honorary Fellow of HKUSpace, Honorary Fellow of Vocational Training Council
- Appointed Honorary Professor of Hong Kong Baptist University Business School and Adjunct Professor of Hang Seng University

陳曉峰律師 MH, JP
Mr Nicholas CHAN Hiu-fung MH, JP



- 一邦國際網上仲調中心副主席
- 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
- 香港理工大學技術轉移管理委員會委員
- 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
- Vice Chairman, eBRAM International Online Dispute Resolution Centre
- 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 Technology Transfer Management Committee
- Member, HKU PCLL Academic Board
- Member, CityU PCLL Academic Board
- Hospital Governing Committee member, Castle Peak Hospital and Siu Lam Hospital
- Member, Hong Kong Athletes Career & Education Programme Committee of the Sports Federation & Olympics Committee of Hong Kong
- Partner, Squire Patton Boggs
- Substantive Member, Human Organ Transplant Board



藍嘉妍律師
Ms Karen LAM

- 香港律師會理事會理事
- 香港律師會會員服務常務委員會副主席
- 香港律師會執業者事務常務委員會委員
- 稅務上訴委員會委員
- 事務費委員會委員（由香港法例第 159 章《法律執業者條例》第 74 條下而設立）
- 榮華慈善基金諮詢委員會委員
- 中華全國青年聯合會委員（港區代表）
- 香港特別行政區執業律師
- 香港調解資歷評審協會認可綜合調解員
- 廣東法院粵港澳大灣區跨境商事糾紛特邀調解員
- 賽法思律師事務所高級律師
- Council Member, The Law Society of Hong Kong
- Vice-Chairlady, Standing Committee on Member Services, The Law Society of Hong Kong
- Member, Standing Committee on Practitioners Affairs, The Law Society of Hong Kong
- Member, Board of Review (Inland Revenue Ordinance)
- Member, Costs Committee (established under section 74 of the Legal Practitioners Ordinance (Cap. 159))
- Member, Advisory Board of Wing Wah Charity Foundation
- Member, All-China Youth Federation (Hong Kong SAR representative)
- Solicitor, Hong Kong SAR
- Accredited General Mediator, HKMAAL
- Mediator for Cross-border Commercial Dispute Resolution within the Guangdong-Hong Kong-Macao Greater Bay Area appointed under the special invitation of the Guangdong High Courts
- Senior Associate, Seyfarth Shaw



劉麥嘉軒女士 BBS, JP
Mrs Ayesha Macpherson LAU BBS, 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
- 中華人民共和國江蘇省政協委員會委員
- 國際財稅協會香港分會主席
- 稅務聯合聯絡小組成員
- 強制性公積金計劃管理局主席及非執行董事
- 強制性公積金計劃管理局之全資附屬公司積金易平台有限公司主席及非執行董事
- 金融領導委員會委員
- 香港金融管理局外匯基金諮詢委員會成員
- 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
- 金融學院有限公司董事
- BEPS 2.0 諮詢小組委員
- Practising Accountant
- Member of the Institute of Chartered Accountants in England and Wales
- Member of the Hong Kong Institute of Certified Public Accountants
- Accounting Advisor of the Ministry of Finance of the People's Republic of China
- Member of the Chinese People's Political Consultative Conference of Jiangsu Province
- Chairperson of International Fiscal Association - Hong Kong Branch
- Member of Joint Liaison Committee on Taxation
- Chairman and Non-Executive Director of Mandatory Provident Fund Schemes Authority
- Chairman and Non-Executive Director of MPFA's wholly owned subsidiary, eMPF Platform Company Limited
- Member of Financial Leaders Forum
- Member of Exchange Fund Advisory Committee of the Hong Kong Monetary Authority
- Member of Financial Infrastructure and Market Development Sub-Committee of the Exchange Fund Advisory Committee
- Member of Governance Sub-Committee of the Exchange Fund Advisory Committee
- Director of Hong Kong Academy of Finance Limited
- Member of Advisory Panel on BEPS 2.0

- 公務員敘用委員會成員
- 政府助學金聯合委員會主席
- 香港大學校務委員會及校董會成員
- 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、金融發展局市場推廣小組委員、金融發展局政策研究小組委員、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、司法人員薪俸及服務條件常務委員會成員及婦女事務委員會成員
- Member of Public Service Commission
- Chairman of Joint Committee on Student Finance
- Member of Council of the University of Hong Kong
- 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 and Deputy Chairperson of HKICPA Community Services Committee
- Previously served as member of Lump Sum Grant Independent Review Committee, Task Force on Economic Challenges, Financial Reporting Review Panel of the Financial Reporting Council, Market Development Committee of the Financial Services Development Council, Policy Research Committee of the Financial Services Development Council, Hong Kong Trade Development Council, Independent Commission Against Corruption Advisory Committee on Corruption, Harbourfront Commission, Aviation Development Advisory Committee, Standing Committee on Judicial Salaries and Conditions of Service and Women's Commission

劉詩韻女士 JP

Ms Serena LAU Sze Wan JP



- 香港測量師學會資深會員
- 香港註冊專業測量師（產業員）
- 香港房屋委員會委員
- 青年發展委員會委員
- 工業貿易署中小企業委員會委員
- 中醫藥發展基金諮詢委員會委員
- 香港房屋協會監事會成員
- 香港測量師學會紀律委員會委員
- 香港醫務委員會業外審裁員
- 澳洲會計師公會紀律委員會委員
- 曾任市區更新基金董事、地產代理監管局成員及香港測量師學會會長
- Fellow, Hong Kong Institute of Surveyors (FHKIS)
- Registered Professional Surveyor (General Practice Division), HKSAR
- Member, Hong Kong Housing Authority
- Member, Youth Development Commission
- Member, Small and Medium Enterprises Committee (SMEC), Trade and Industry Department
- Member, Advisory Committee on Chinese Medicine Development Fund
- Member, Supervisory Board, Hong Kong Housing Society
- Member, Disciplinary Panel, Hong Kong Institute of Surveyors
- Lay Assessor, The Medical Council of Hong Kong
- Member, Disciplinary Panel, CPA Australia
- Previously served as Director of Board of the Urban Renewal Fund, Member of Estate Agents Authority and President of Hong Kong Institute of Surveyors



李佩珊女士
Ms Rosita LEE Pui Shan

- 恒生銀行有限公司投資產品及顧問業務主管
- 恒生投資管理有限公司董事兼行政總裁
- 恒生投資服務有限公司董事兼行政總裁
- 恒生前海基金管理有限公司董事
- 財務匯報局非執行董事
- 香港賽馬會音樂及舞蹈信託基金委員會成員
- 戴麟趾爵士康樂基金投資諮詢委員會成員
- 懲教署人員子女教育信託基金投資顧問委員會成員
- 香港總商會中國委員會成員
- 香港科大分會會員
- 香港金融學院會員
- Head of Investment Products and Advisory Business of Hang Seng Bank Limited
- Director and Chief Executive Officer of Hang Seng Investment Management Limited
- Director and Chief Executive Officer of Hang Seng Investment Services Limited
- Director of Hang Seng Qianhai Fund Management Company Limited
- Non-Executive Director of The Financial Reporting Council
- Member of the Board of Trustees, The Hong Kong Jockey Club Music and Dance Fund
- Advisory Committee Member of The Sir David Trench Fund for Recreation Investment Advisory Committee
- Advisory Committee Member of The Correctional Services Children's Education Trust Investment Advisory Board
- Member of the China Committee of Hong Kong General Chamber of Commerce
- Member of Beta Gamma Sigma (Hong Kong University of Science and Technology)
- Member of Hong Kong Academy of Finance



白天賜大律師
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委員
- 香港大律師公會憲法及人權事務委員會委員
- 香港大律師公會執行委員會委員
- 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)
- Member, Hong Kong Bar Association Committee on International Law
- Member, Hong Kong Bar Association Committee on Constitutional Affairs and Human Rights
- Appointed to the Hong Kong Competition Commission's Panel of External Counsel



石書銘大律師
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-sze

- 公共及非牟利機構共創顧問
- 青年參與顧問
- 領袖培訓導師
- 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
- 交通諮詢委員會委員
- 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 cocreation for public and nonprofit sector
- Consultant on 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
- Member of the Transport Advisory Committee
- Co-opted Member of The Board of Management of the Chinese Permanent Cemeteries
- Global Shaper under the World Economic Forum (Hong Kong Hub)



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

我很高興向大家介紹 2020-2021 年度報告，這是我第二份報告亦是我以法律援助服務局（法援局）主席身份首次完成的整年報告。

法援服務是法律制度中不可或缺的一部分，對維護香港的法治扮演着重要的角色。政府提供法援服務的目的是確保所有符合法律援助署（法援署）認可資格的申請人士，不會因經濟能力有限而無法尋求公義。一般來說，當法援申請人同時通過《法律援助條例》（《條例》）規定的經濟審查和案情審查，他便符合資格獲取法援。

作為經濟審查的基礎，普通法律援助計劃（「普通計劃」）和法律援助輔助計劃（「輔助計劃」）的財務資格限額均會參考丙類消費物價指數的一般物價變動的情況作周年檢討。財務資格限額已由 2020 年 6 月 26 日起上調 5.1%，以反映由 2017 年 7 月至 2019 年 7 月丙類消費物價指數的累計變動。因此，「普通計劃」的財務資格限額已提高至 420,400 元，而「輔助計劃」的財務資格限額則提高至 2,102,000 元。另一方面，

I am pleased to present the Annual Report 2020-2021, which is my second report but the first one to cover a full year in my capacity as Chairman of the Legal Aid Services Council (the Council).

Legal aid services form an integral part of the legal system and play an important role in contributing towards upholding the rule of law in Hong Kong. The purpose of legal aid services provided by the Government is to ensure that all those applicants deemed qualified by Legal Aid Department (LAD) will not be denied access to justice because of a lack of means. Generally speaking, legal aid will be granted if the applicant is able to satisfy both the means test and merits test as provided by the Legal Aid Ordinance (LAO).

As the basis of means test, the relevant statutory financial eligibility limit (FEL) of the Ordinary Legal Aid Scheme (OLAS) and that of the Supplementary Legal Aid Scheme (SLAS) are annually reviewed with reference to the general price movement based on the Consumer Price Index (C) (CPI(C)). With effect from 26 June 2020, an upward adjustment of FELs by 5.1% was made to reflect the accumulated changes in CPI(C) from July 2017 to July 2019. The FEL of OLAS was increased to \$420,400 whilst that of SLAS was increased to \$2,102,000. On the other hand, in relation to the Director of Legal Aid (DLA)'s first charge, both the monthly maintenance payment for spouse or former spouse and the amount that DLA could exercise discretion to reduce in case of serious hardship of an applicant are also reviewed annually.



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

有關法律援助署署長（法援署署長）第一押記內，從配偶或前配偶獲得可保留的每月贍養費和法援署署長可酌情扣除因在受助人遭遇嚴重困苦的法定金額亦會安排每年作出檢討。

今年年初，政府已參考有關參照期內（即2019年7月至2020年7月）的丙類消費物價指數（即下跌了0.1%），完成了最新一輪有關財務資格限額及法援署署長第一押記內的兩項款額的周年檢討。鑑於參照期內錄得的丙類消費物價指數變動輕微，政府考慮當中相關的利與弊，決定保留0.1%的減幅，並與下一次周年檢討的結果一併考慮。政府會監察丙類消費物價指數的變動，並在下次涵蓋2020年7月至2021年7月的檢討得出結果後再向本局報告。

除了上述檢討，刑事法律援助的費用、檢控費用及當值律師費用都已完成了兩年一度的檢討。在進行有關檢討時，政府主要參考參照期內的一般物價變動情況，以及委聘大律師和律師時有否出現困難。在2020年完成的兩年一度檢討，政府備悉在參照期內（即2018年7月至2020年7月）丙類消費物價指數上升了2.7%，因此建議把有關費用相應上調2.7%，本局歡迎上調費用的方案。

政府於2019年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申索的可能性。今年年初，本局開展了搜集資料和數據的工作，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。在收集相關資料和統計數字後，本局會研究資料，並提交建議予政府考慮。

Early this year, the Government completed the latest round of annual review on FELs and the two amounts for DLA's first charge with reference to the CPI(C) for the reference period (i.e. July 2019 to July 2020), which had decreased by 0.1%. In view of the insignificant change in CPI(C) recorded during the reference period, the Government, after due consideration of relevant pros and cons, decided to reserve the 0.1% decrease and to consider it together with the outcome of the next annual reviews. The Government will monitor the change in CPI(C) and report to the Council when the result of the next review covering the period of July 2020 to July 2021 is ready.

Apart from the above-said reviews, the criminal legal aid fees, prosecution fees and duty lawyer fees are also subject to regular review which is conducted on a biennial basis. In conducting the biennial review, the Government takes into account mainly general price movement during the reference period and whether there has been difficulty in engaging the services of counsel and solicitors. In the biennial review of 2020, noting that the CPI(C) for the reference period (i.e. July 2018 to July 2020) increased by 2.7%, the Government proposed to adjust these fees upwards by 2.7% accordingly. The Council welcomes the proposed upward adjustment.

In 2019, 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. Early this year, the Council kicked off a research in collection of 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. Upon collection of relevant data and statistics, the Council will examine the information and tender its recommendations for consideration by the Government.

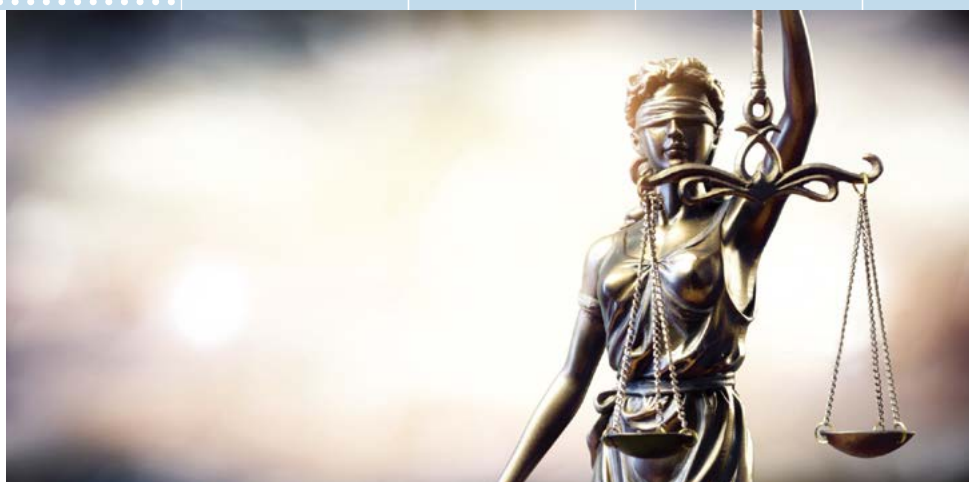
在 2020 年 8 月，莊偉倫先生、梁宏正先生與王惠貞女士完成本局任期而離任，他們在任期內對本局作出莫大貢獻，本局衷心祝願他們未來發展順利，並期望他們在局外繼續支持本局的工作。我亦衷心在此感謝所有本局成員的協助和支持，以及對法律援助人員的敬業和專業精神作出肯定，否則不可能為市民提供如此優質的法律援助服務。

在 2020-2021 年間，由於新型冠狀病毒在社區爆發，香港在過去 12 個月繼續應對前所未見的挑戰。同樣地，法律援助制度亦面臨嚴峻的考驗，其持續性亦受到威脅。當務之急是以堅定和迅速的行動挽回公眾對法律援助制度的信心。然而，這並不是容易的工作，法律援助

The Council bade farewell to Mr Warren Patrick GANESH, Mr Clarence LEUNG Wang-ching and Ms Connie WONG Wai-ching, who retired from the Council after fulfilling their tenures with tremendous contributions in August 2020. The Council wishes them the best in their future endeavours and looks forward to their continued support outside the Council. My heartfelt appreciation goes to all members of the Council to whom I am most indebted for their assistance and support. Recognition should also be given to the dedication and professionalism of the staff of LAD, without which quality legal aid services would not have been possible.

In the year of 2020-2021, Hong Kong has continued to take another twelve months of unprecedented challenges due to the spread of the COVID-19 epidemic in the community. Likewise, the legal aid system has also been facing serious





基於《條例》約束，並不能透露任何案件的相關資料，即使是獲批法援案件的案情，或在上訴過程中被駁回其拒絕法援申請的決定亦不容透露。保密要求限制了法援署向公眾及時澄清案件審批理據的自由，令法援署的公正性受到公眾質疑，以及史無前例的批評。

恰如行政長官於2021年6月初指出，法援制度必須與時並進及定期作出檢討。我相信政府很快會作出具體的建議，以改善現行的法援制度。本局將致力研究政府的建議，並就每項可能完善法援制度的建議提出意見。本局亦會盡力釐清社會上一些有關法援制度的誤解，為市民提供更多關於法援制度的真實和正面訊息。承先啟後，本局將繼續以堅定的態度，為公眾提供優質、高效益和具透明度的法援服務，以確保在法律面前人人平等，即使經濟能力有限的人士也能尋求公義。

challenges which threaten its viability into the future. Conscious and timely actions would be necessary to improve public confidence in the legal aid system. This however is not an easy task because LAD is bound by the LAO not to disclose any information about the case; not about the merits of the case that justify approval, nor its refusal decision being overruled in the appeal process. The confidentiality requirement limits LAD's liberty to make timely clarifications to the public on the rationale of decisions. This has lately called into question the impartiality of the LAD and exposed it to unprecedented criticism from the public.

As rightly pointed out by the Chief Executive in early June 2021, the legal aid system should keep up with the times and should be reviewed periodically. I am confident that the Government will soon come up with a concrete proposal for enhancement of the prevailing legal aid system. The Council will endeavour to examine the proposal from the Government and render necessary views for every possible step-up to the legal aid system. We shall also put persistent and conscious effort in dispelling the fallacies of public beliefs and presenting the truth of the legal aid system to the public. Building on past successes, the Council will continue to take every measured step into the future with firm assurance in what we do 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及 法律援助署署長第一押記

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

法律援助申請人財務資格限額

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

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

Financial Eligibility Limits of Legal Aid Applicants

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

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

根據政府在 1999 年 9 月就《1999 年法律援助（修訂）條例草案》向立法會提交的報告，政府會參考丙類消費物價指數的一般物價變動的情況，每年檢討兩個計劃的財務資格限額。財務資格限額已由 2020 年 6 月 26 日起上調 5.1%，以反映由 2017 年 7 月至 2019 年 7 月丙類消費物價指數的累計變動。

政府根據參照期內（即 2019 年 7 月至 2020 年 7 月）的丙類消費物價指數（即下跌了 0.1%），完成了最新一輪有關財務資格限額的周年檢討工作。

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)). An upward adjustment of FELs by 5.1% was made effective from 26 June 2020 to reflect the accumulated changes in CPI(C) from July 2017 to July 2019.

The Government had completed the latest round of annual review on FELs with reference to the CPI(C) for the reference period (i.e. July 2019 to July 2020), which had decreased by 0.1%.



法律援助署署長第一押記

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

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

政府根據參照期內（即2019年7月至2020年7月）的丙類消費物價指數（即下跌了0.1%），完成了最新一輪有關法援署署長第一押記的周年檢討工作。

Director of Legal Aid's First Charge

A legally aided person who is successful in recovering or preserving any money or property in the legally aided proceedings will be required to repay the Director of Legal Aid (DLA) all the costs and expenses incurred by DLA in the proceedings, as required under the LAO, out of the money or property so recovered or preserved in such proceedings. The sum of these costs and expenses is called the DLA's first charge. In practice, if money is recovered for the aided person, such costs and expenses will be deducted from the money first before the balance is released to the legally aided person. If the property involved in a piece of landed property, the DLA's first charge will operate by way of registering it against the property in the Land Registry so as to secure repayment of the costs and expenses to DLA. However, according to section 18A(5) of the LAO, DLA's first charge does not apply to maintenance payment for spouse or former spouse up to the first \$9,100 of each payment per month. Separately, upon receipt of all moneys paid to DLA pursuant to section 19 or 19A of the LAO, DLA may exercise discretion under the provision to section 19B(1)(a) of the LAO to reduce the amount to be retained by DLA by an amount not exceeding \$108,850 in cases of serious hardship to any person and that it is in all the circumstances just and equitable to do so.

Pursuant to a one-off review in 2018, the two specified amounts were adjusted upwards by 89.6% with effect from June 2020. The Government has also reported that the two amounts would be subject to an annual review to reflect the changes in CPI(C).

The Government had completed the latest round of annual review on DLA's first charge with reference to the CPI(C) for the reference period (i.e. July 2019 to July 2020), which had decreased by 0.1%.



未來路向

鑑於參照期內錄得的丙類消費物價指數變動輕微，對財務資格限額及法援署署長第一押記下兩項指定款額的相應影響極微，進行必需的立法程序所涉及的時間及行政費用與緊貼市場的需要未必相稱。因此，政府認為值得保留 0.1% 的減幅，並與下一次周年檢討的結果一併考慮。政府會監察丙類消費物價指數的變動，並在下一期涵蓋 2020 年 7 月至 2021 年 7 月的檢討得出結果後向本局報告。

Way Forward

In view of the insignificant change in CPI(C) recorded during the reference period and minimal corresponding impact of FELs and the two specified amounts for DLA's first charge, the time and administrative costs involved in the requisite legislative processes may not be commensurate with the need for keeping up with the market. The Government saw merits to reserve the 0.1% decrease and considered it together with the outcome of the next annual reviews. The Government would monitor the change in CPI(C) and report to the Council when the result of the next review covering the period July 2020 to July 2021 is ready.

刑事法律援助費用、檢控費用及 當值律師費用兩年一度的檢討

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

政府在 2021 年 3 月告知本局，於 2020 年完成刑事法律援助（法援）費用、檢控費用及當值律師費用（統稱為「三項費用」）兩年一度檢討的結果。

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

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

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

In March 2021, the Government informed the Council of the outcome of the 2020 biennial review of criminal legal aid fees, prosecution fees and duty lawyer fees (collectively referred to as “the Fees”).

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

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

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

檢討

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

最新一輪兩年一度檢討已於 2020 年完成，政府備悉在參照期內（即 2018 年 7 月至 2020 年 7 月）丙類消費物價指數上升了 2.7%，因此建議把有關費用相應上調 2.7%。至於 2020 年 7 月至 2022 年 7 月之間一般物價的變動，將會在下一輪兩年一度的檢討中反映。

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

年份 Year	2010	2012	2014	2016	2018	2020
調整幅度 Adjustment	+1.6%	+9.3%	+7.7%	+4.0%	+4.0%	+2.7% (建議 proposed)

The Review

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

In the biennial review of 2020, noting that the CPI(C) for the reference period (i.e. July 2018 to July 2020) increased by 2.7%, the Government proposed to adjust the Fees upwards by 2.7% accordingly. The impact of general price movement between July 2020 and July 2022 will be reflected in the next biennial review.

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





實施情況

政府會把修訂《規則》的建議提交予由高等法院首席法官出任主席的刑事訴訟程序規則委員會（「規則委員會」）審批。如獲規則委員會批准，政府會向立法會動議一項決議案以修改法例，並在獲得立法會通過後，儘快確定生效日期。檢控費用和當值律師費用會通過行政方式予以調整，並在實施經修訂的法援費用當日同時生效。

本局歡迎上調費用的方案，並期待三項修訂費用早日生效。

Implementation

To adjust criminal legal aid fees, the Government will submit the proposed amendments to the LACCR to the Criminal Procedure Rules Committee (Rules Committee) chaired by the Chief Judge of the High Court for approval. Subject to the Rules Committee's approval, the Government will move a resolution in LegCo to effect the legislative changes and appoint the commencement date as soon as possible upon LegCo's approval. Prosecution fees and duty lawyer fees will be adjusted administratively on the same date as for the implementation of the increased criminal legal aid fees.

The Council welcomes the proposed upward adjustment and is looking forward to the commencement of the revised Fees.

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。

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。

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.

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.



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。

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.

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）。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，本局正在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。

在收集相關數據和統計數字後，本局會研究資料，並提交建議予政府考慮。

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 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 been collecting 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.

Upon collection of relevant data and statistics, the Council would examine the information and tender its recommendations for consideration by the Government.



法援局自成立以來，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 2020-2021 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。

本局主席在 2020 年 12 月 23 日為香港律師會主辦的「法律周 2020」暨「青 Teen 講場」10 周年網上開幕禮擔任主禮嘉賓。「法律周」是一項年度活動，旨在宣傳法律服務和提高市民的法律知識，而「青 Teen 講場」是香港律師會的另一項旗艦活動，旨在提供一個能與香港律師互動的平台，向年輕一代推廣法律教育。

除此之外，本局注意到個別立法會議員及部分市民近期對一些法律援助議題存有誤解，部分針對法律援助政策的偏見甚或在社交媒體廣泛流傳。為積極提升香港法律援助服務的正面形象，本局主席和法律援助署署長(法援署署長)於 2021 年 2 月曾接受星島集團的訪問，相關的文章並於三月初在《東周刊》、《星島日報》和《英文虎報》上發佈。

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 2020-2021, 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.

On 23 December 2020, the Council Chairman officiated at the Joint Opening Ceremony of Teen Talk 10th Anniversary and Law Week 2020 online, which was launched by the Law Society of Hong Kong. Law Week has been organised annually to promote legal services and enhance the legal knowledge of the general public while Teen Talk is another flagship event of the Law Society of Hong Kong aiming at promoting legal education amongst younger generation through an interactive forum with Hong Kong lawyers.

Apart from the above, the Council noted that there have been recent concerns from some Legislative Council Members and members of the public on some misconception of certain legal aid issues. Some of the biased opinions against the provision of legal aid policy may even go viral through social media. To proactively reinforce the positive image of legal aid services in Hong Kong, the Chairman and the Director of Legal Aid (DLA) had been interviewed by Sing Tao Group in February 2021 and relevant articles were published on the East Week, Sing Tao Daily and the Standard in early March.

同時，本局亦進一步優化網站，優化後的網站引入了多項新功能，主要包括可相容流動裝置的版本、符合無障礙準則以及彈出特別公告的通知視窗，預計未來可為市民提供更多有關法律援助的最新資訊。

本局將致力釐清社會上一些有關法援制度的誤解，為市民提供更多關於法援制度真實和正面的訊息。

Meanwhile, the Council has taken the opportunity to revamp the website. The revamped website introduced various new features, including but not limited to production of a mobile-friendly version, compliance with accessibility standards, and creation of pop-up notification window special announcement. It is expected to provide more updates in relation to legal aid provision for public's information in future.

The Council would endeavor to put persistent and conscious effort in dispelling the fallacies of public beliefs and presenting the truth of the legal aid system to the public.



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

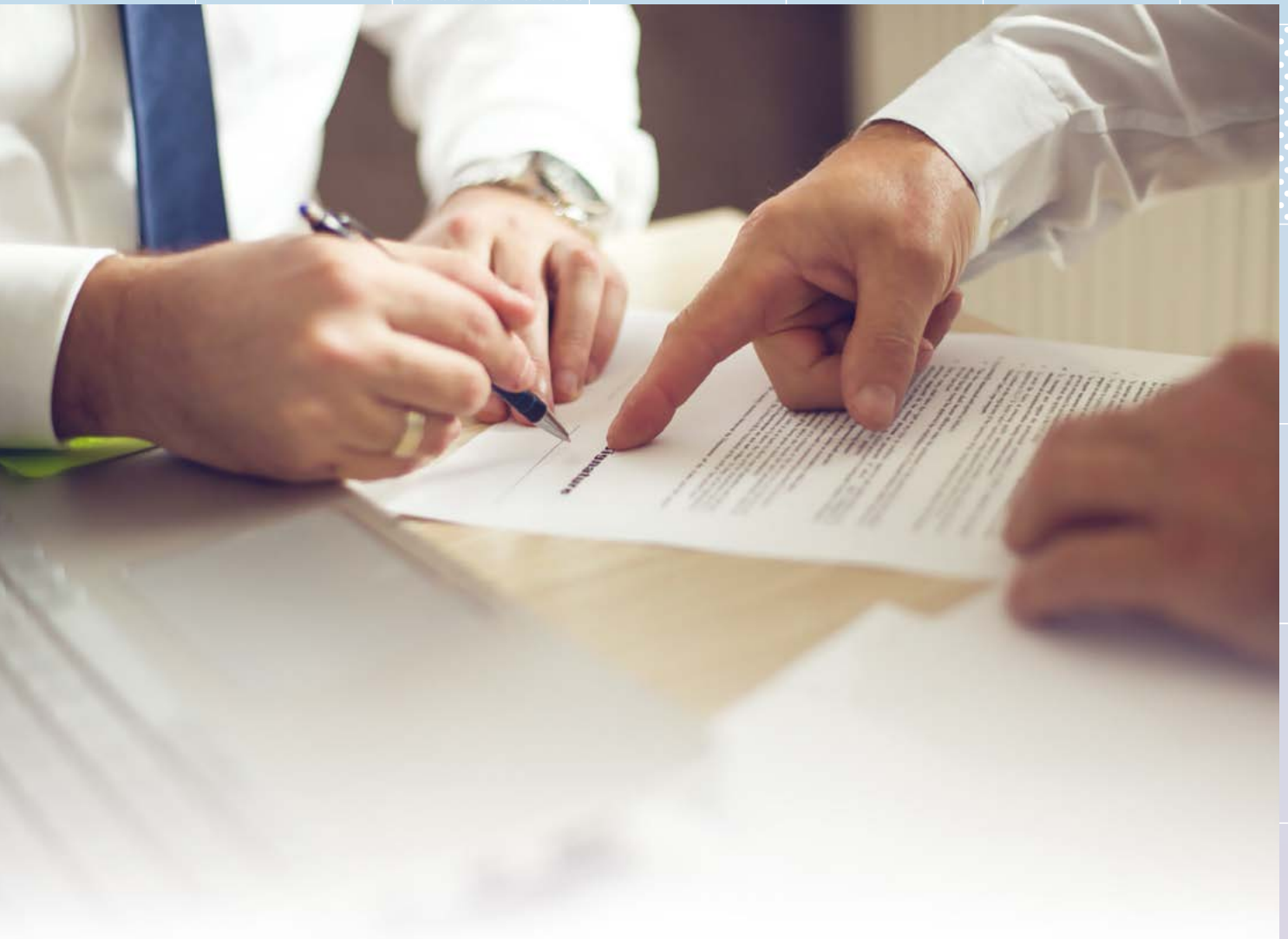
根據《法律援助條例》第 26A 條的規定，凡向終審法院提出上訴而不獲批法援的人士，可以在法律援助署署長作出拒絕批出法援的決定後 28 天內申請覆核。尋求覆核的申請必須附有由在香港執業的大律師發出的證明書，述明該申請人有合理機會向終審法院上訴得直，以及提出該項意見的理由。

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。

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.





在 2020 年 4 月 1 日至 2021 年 3 月 31 日期間，本局共接獲 26 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一半以上；至於民事案件，38% 的申請是與人身傷害有關。在 26 宗申請中，12 宗獲批，13 宗被拒，1 宗撤回申請。

在已簽發的 12 份大律師證明書中，2 份證明申請人有合理機會上訴得直，另外 10 份則述明申請人提出的上訴並無合理機會得直。

至於該 2 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 1 宗提供法律援助。

From 1 April 2020 to 31 March 2021, the Council received 26 applications for the provision of a certificate by counsel. The most common type of criminal case involved was “trafficking in dangerous drugs” accounting for more than half of the total number of applications in respect of criminal cases. As for civil cases, 38% of the applications were related to personal injuries. Of the 26 applications, 12 were approved, 13 were refused, one was withdrawn.

Of the 12 certificates by counsel issued, two certificates stated that the applicants had reasonable prospects of success in their intended appeal while ten stated that they did not.

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

在 2019-2020 年度及 2020-2021 年度接獲的申請的相關統計列表如下：

The relevant statistics on the applications received in 2019-2020 and 2020-2021 are set out in the table below –

	1.4.2019 to 31.3.2020			1.4.2020 to 31.3.2021		
	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	24	6	30	10	2	12
被拒 Refused	3	7	10	7	6	13
被終止 Aborted	0	1	1	0	0	0
被撤回 Withdrawn	1	0	1	1	0	1
總計 Total	28	14	42	18	8	26
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	4	3	7	0	2	2
無合理機會上訴得直案件 Cases certified not to have reasonable prospects of success	20	2	22	10	0	10
總計 Total	24	5*	29	10	2	12
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	4	1	5	0	1	1
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	2	2	0	1	1
總計 Total	4	3	7	0	2	2

- * 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.

以上統計數據顯示：

- (a) 2020-2021 年度總申請數目下降 38% (由 2019-2020 年度的 42 宗下降至 2020-2021 年度的 26 宗)；與刑事案件有關的申請下降 35.7% (由 2019-2020 年度的 28 宗下降至 2020-2021 年度的 18 宗) 及與民事案件有關的申請下降 42.9% (由 2019-2020 年度的 14 宗下降至 2020-2021 年度的 8 宗)；
- (b) 在 2020-2021 年度獲大律師確認有合理機會上訴得直的案件的百分比由 2019-2020 年度的 24.1% 下降至 2020-2021 年度的 16.7%；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 2019-2020 年度的 71.4% 降至 2020-2021 年度的 50%。

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

在 2020-2021 年度，就 12 宗成功獲批的申請，合共撥出 534,000 元作為支付大律師及律師提供證明書的費用，詳情如下：

The above statistics reveal that –

- (a) the total number of applications in 2020-2021 has decreased by 38% (from 42 in 2019-2020 to 26 in 2020-2021), with a decrease of 35.7% in the number of applications for criminal cases (from 28 in 2019-2020 to 18 in 2020-2021) and 42.9% for civil cases (from 14 in 2019-2020 to 8 in 2020-2021);
- (b) the percentage of cases certified by counsel to have reasonable prospects of success in 2020-2021 has dropped from 24.1% in 2019-2020 to 16.7% in 2020-2021; and
- (c) the percentage of cases where legal aid was granted by LAD in light of the counsel certificates has dropped from 71.4% in 2019-2020 to 50% in 2020-2021.

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.

In 2020-2021, a total of \$534,000 was committed as fees for counsel and solicitors to provide certificates for the 12 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	10	\$230,000	\$130,000	\$360,000
民事案件 Civil Case	2	\$116,000	\$58,000	\$174,000
總計 Total	12	\$346,000	\$188,000	\$534,000

法援局會議出席紀錄

法援局在 2020-2021 年度召開了六次會議，其中一次出席成員數目未達法定人數要求。各成員出席率列表如下：

Attendance at Council Meetings

In 2020-2021, the Council has convened six meetings but there were not enough members present to constitute a quorum for one of the meetings. The attendance rate of members is set out in the table below –

法援局成員 Council Members	出席會議次數 # No. of Meetings Attended [#]	出席率 Attendance Rate
梁永祥教授 SBS, JP Prof. William LEUNG SBS, JP	5	100%
陳曉峰律師 MH, JP Mr Nicholas CHAN MH, JP	5	100%
藍嘉妍律師 * Ms Karen LAM *	1	50%
劉麥嘉軒女士 BBS, JP Mrs Ayesha LAU BBS, JP	5	100%
劉詩韻女士 JP * Ms Serena LAU JP *	2	100%
李佩珊女士 * Ms Rosita LEE*	2	100%
白天賜大律師 Mr Timothy PARKER	5	100%
石書銘大律師 Mr Randy SHEK	4	80%
溫麗司女士 Miss Iris WAN	4	80%
法律援助署署長 Director of Legal Aid	5	100%

[#] 出席成員數目未達法定人數要求的一次會議並不計算在內。

A meeting for which there were not enough Members present to constitute a quorum was not included.

* 有關成員於2020年9月1日加入法援局。在2020年9月至2021年3月期間，本局召開了兩次會議，不包括法定人數不足的一次會議。

They joined the Council as Member on 1 September 2020. During the period from September 2020 to March 2021, two meetings were convened, excluding the one without sufficient quorum.

採納促進種族平等行政指引

政府於2019年修訂其推行的促進種族平等行政指引，並期望所有政府政策局、部門和相關機構採納。這些指引為公共機構提供指導，以期使所有香港市民，不論種族，皆有平等機會獲得公共服務。本局應政府的呼籲，在提供公共服務時已參考這些指引。本局會按要求提供有關「提供大律師證明書計劃」的口譯和筆譯服務。於2020年，本局已將相關通告和申請表翻譯成中英文以外的十種語言（即孟加拉語、印度語、印尼語、尼泊爾語、旁遮普語、他加祿語、泰米爾語、泰語、烏爾都語和越南語），以幫助不同種族的人士了解計劃詳情及遞交申請。

Adoption of Administrative Guidelines on Promotion of Racial Equality

The Administrative Guidelines on Promotion of Racial Equality implemented by the Government were revised in 2019 and aimed to be applied to all government bureaux and departments as well as related organisations. These Guidelines provide guidance to public authorities so that people of Hong Kong, regardless of their race, enjoy equal access to public services. In response to the Government's appeal, the Council made reference to the Guidelines in the delivery of services to members of the public. Interpretation and translation services on the Scheme on Provision of Certificate by Counsel will be provided upon request. In 2020, The Council had also translated the relevant notice and application form into ten languages other than Chinese and English (namely, Bengali, Hindi, Indonesia, Nepali, Punjabi, Tagalog, Tamil, Thai, Urdu and Vietnamese) to assist people of diverse race in understanding the details of the Scheme and submitting applications.



職業安全與健康

為減低新型冠狀病毒散播的風險，本局為辦公室添置了一台空氣淨化機，並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 2021 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 2020-2021 年度，本局從政府收取的補助為 6,977,000 元，全年總支出為 6,778,000 元。

Occupational Safety and Health

To reduce the risk of the spread of novel coronavirus through air in the office, the Council had acquired an air purifier and 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 has 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, curtains and fan coil units, and the provision of alcohol-based handrub and 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 2021, 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 2020-2021 amounted to \$6.977 million. Total expenditure of the year was \$6.778 million.

審計署署長報告 - 法律援助服務局帳目審計結果

Report of the Director of Audit on the Accounts of LASC

獨立審計師報告 致立法會

意見

我已審計列載於第 45 至 65 頁的法律援助服務局財務報表，該等財務報表包括於 2021 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 2021 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 45 to 65, which comprise the balance sheet as at 31 March 2021, 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 2021, and of its financial performance and cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in accordance with the Legal Aid Services Council Ordinance (Cap. 489).

Basis for opinion

I conducted my audit in accordance with section 13(1) of the Legal Aid Services Council Ordinance and the Audit Commission auditing standards. My responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of my report. I am independent of the Legal Aid Services Council in accordance with those standards, and I have fulfilled my other ethical responsibilities in accordance with those standards. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

法律援助服務局就財務報表而須承擔的責任

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

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

審計師就財務報表審計而須承擔的責任

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

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

Responsibilities of the Legal Aid Services Council for the financial statements

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

- 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.



審計署署長
首席審計師
蔡秀玫代行

S. M. CHOI
Principal Auditor
for Director of Audit

2021 年 8 月 26 日

26 August 2021

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 2021 年 3 月 31 日

AS AT 31 MARCH 2021

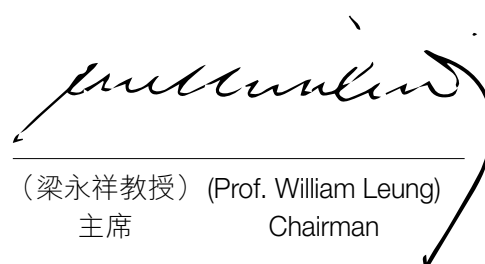
		附註 Note	2021 港幣 HK\$	2020 港幣 HK\$
非流動資產	NON-CURRENT ASSETS			
使用權資產	Right-of-use assets	3	4,083,729	5,717,221
物業、廠房及設備	Property, plant and equipment	4	15,248	35,334
			4,098,977	5,752,555
流動資產	CURRENT ASSETS			
現金及等同現金項目	Cash and cash equivalents	5	1,361,562	1,310,476
應收利息	Interest receivable		11	9
按金	Deposits		2,250	2,250
			1,363,823	1,312,735
流動負債	CURRENT LIABILITIES			
租賃負債	Lease liabilities	6	(1,623,413)	(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		(22,180)	(22,021)
未放取假期撥備	Provision for untaken leave		(15,059)	(15,481)
			(1,660,652)	(1,685,697)
淨流動負債	NET CURRENT LIABILITIES		(296,829)	(372,962)
非流動負債	NON-CURRENT LIABILITIES			
租賃負債	Lease liabilities	6	(2,523,923)	(4,085,033)
淨資產	NET ASSETS		1,278,225	1,294,495
上列項目代表：	Representing:			
政府基金	GOVERNMENT FUNDS			
經常性補助基金	Recurrent subvention fund	7	1,278,225	1,294,495

隨附附註1至13為本財務報表的一部分。

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

此等財務報表已於2021年8月26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 26 August 2021.


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

收支報表

INCOME AND EXPENDITURE ACCOUNT

截至 2021 年 3 月 31 日止年度 FOR THE YEAR ENDED 31 MARCH 2021

		附註 Note	2021 港幣 HK\$	2020 港幣 HK\$
收入	INCOME			
政府補助	Government subventions	8	6,977,000	7,192,000
利息收入	Interest income		49	739
			6,977,049	7,192,739
支出	EXPENDITURE			
職員酬金	Staff emoluments	9	(4,556,565)	(4,676,180)
折舊費用	Depreciation charge			
- 使用權資產	- Right-of-use assets	3	(1,633,492)	(1,633,491)
- 物業、廠房及設備	- Property, plant and equipment	4	(20,086)	(21,241)
管理費	Management fees		(223,625)	(223,625)
租賃負債利息支出	Interest expense on lease liabilities	6	(73,287)	(97,775)
其他開支	Other expenses	10	(270,569)	(266,019)
			(6,777,624)	(6,918,331)
本年度盈餘	SURPLUS FOR THE YEAR		199,425	274,408
其他全面收入	Other comprehensive income		-	-
本年度全面收益總額	TOTAL COMPREHENSIVE INCOME FOR THE YEAR		199,425	274,408

隨附附註1至13為本財務報表的一部分。

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

權益變動表

截至 2021 年 3 月 31 日止年度

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 31 MARCH 2021

港幣 HK\$

經常性補助基金

RECURRENT SUBVENTION FUND

於 2019 年 4 月 1 日結餘	Balance as at 1 April 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
退回政府款項	Refunded to Government	(215,695)
年度全面收益總額	Total comprehensive income for the year	199,425
於 2021 年 3 月 31 日結餘	Balance as at 31 March 2021	1,278,225

隨附附註1至13為本財務報表的一部分。

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

現金流量表

STATEMENT OF CASH FLOWS

截至 2021 年 3 月 31 日止年度

FOR THE YEAR ENDED 31 MARCH 2021

	附註 Note	2021 港幣 HK\$	2020 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	199,425	274,408
物業、廠房及設備折舊	Depreciation on property, plant and equipment	20,086	21,241
使用權資產折舊	Depreciation on right-of-use assets	1,633,492	1,633,491
利息收入	Interest income	(49)	(739)
租賃負債利息支出	Interest expense on lease liabilities	73,287	97,775
職員酬金調整撥備 (減少) / 增加	(Decrease) / Increase in provision for adjustment to staff salaries	(11,414)	11,414
約滿酬金撥備增加	Increase in provision for gratuities	159	976
未放取假期撥備 (減少) / 增加	(Decrease) / Increase in provision for untaken leave	(422)	3,080
經營活動所得的現金淨額	Net cash generated from operating activities	1,914,564	2,041,646
投資活動的現金流量	Cash flows from investing activities		
已收利息	Interest received	47	957
投資活動所得的現金淨額	Net cash generated from investing activities	47	957
融資活動的現金流量	Cash flows from financing activities		
退回政府款項	Amount refunded to Government	(215,695)	-
租賃付款	Lease payments	(1,647,830)	(1,726,608)
融資活動所用的現金淨額	Net cash used in financing activities	(1,863,525)	(1,726,608)
現金及等同現金項目增加淨額	Net increase in cash and cash equivalents	51,086	315,995
年初的現金及等同現金項目	Cash and cash equivalents at beginning of year	1,310,476	994,481
年末的現金及等同現金項目	Cash and cash equivalents at end of year	1,361,562	1,310,476

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隨附附註1至13為本財務報表的一部分。

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

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

Notes to the Financial Statements

1. GENERAL INFORMATION

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

The Council is a non-profit-making organisation formed for the objective of supervising the provision of legal aid services in Hong Kong provided by the Legal Aid Department and advising the Government 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 the Legal Aid Services Council Ordinance and all applicable Hong Kong Financial Reporting Standards (HKFRSs), which is a collective term that includes all applicable individual HKFRSs, Hong Kong Accounting Standards and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (HKICPA). A summary of the significant accounting policies adopted by the Council is set out below.

2.2 財務報表的編製基準

財務報表按應計記帳方式及歷史成本法編製。

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

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

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

2.2 Basis of preparation of the financial statements

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

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

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

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

2.3 新訂與修訂香港財務報告準則的影響

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

本局並未提早採納本會計期間尚未生效的任何修訂、新準則和詮釋。本局正在評估這些修訂、新準則和詮釋在最初採納期間的影響。到目前為止，結論是採納該等修訂、新準則及詮釋不太可能對本局的營運結果和財務狀況產生重大影響。

2.4 金融資產及金融負債

(i) 初始確認與計量

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

(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。它們其後使用實際利率法按攤銷成本值計量。這些金融資產的虧損準備是根據附註2.4(iv)所述的預期信貸虧損模型計量。

2.3 Impact of new and revised HKFRSs

The HKICPA has issued certain new or revised HKFRSs which are first effective for the current accounting period. There have been no changes to the accounting policies applied in these financial statements for the years presented as a result of these developments.

The Council has not early adopted any amendments, new standards and interpretations which are not yet effective for the current accounting period. The Council is in the process of making an assessment of what the impact of these amendments, new standards and interpretations is expected to be in the period of initial adoption. So far, it has concluded that the adoption of them is unlikely to have a significant impact on the Council's results of operations and financial position.

2.4 Financial assets and financial liabilities

(i) Initial recognition and measurement

Financial assets and financial liabilities are recognised on the date the Council becomes a party to the contractual provisions of the financial instrument. They are initially stated at fair value plus or minus transaction costs that are directly attributable to the acquisition of financial assets or issue of financial liabilities.

(ii) Classification and subsequent measurement

Financial assets measured at amortised cost

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

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

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。

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

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。

(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.

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

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

如沒有合理期望可收回合約現金流量，金融資產會被撇銷。

2.5 收入的確認

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

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。

In assessing whether the credit risk of a financial instrument has increased significantly since initial recognition, the Council compares the risk of default occurring on the financial instrument assessed at the reporting date with that assessed at the date of initial recognition. In making this assessment, the Council considers that a default event occurs when (i) the borrower is unlikely to pay its credit obligations to the Council in full; or (ii) the financial asset is 90 days past due. The Council considers both quantitative and qualitative information that is reasonable and supportable, including historical experience and forward-looking information that is available without undue cost or effort.

For a financial asset with lifetime expected credit losses recognised in the previous reporting period, if its credit quality improves and reverses the previously assessed significant increase in credit risk, then the loss allowance reverts from lifetime expected credit losses to 12-month expected credit losses.

A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

2.5 Revenue recognition

A government subvention is recognised when there is a reasonable assurance that the Council will comply with the conditions attaching to it and that the subvention will be received.

Government subventions relating to income are recognised in the income and expenditure account over the period necessary to match them with the costs they are intended to compensate.

2.6 租賃

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

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

(i) 使用權資產

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

Interest income is recognised as it accrues using the effective interest method.

2.6 Lease

A lease is recognised in the balance sheet as a right-of-use asset with a corresponding liability recognised at the lease commencement date, except that variable lease payments and payments associated with short-term leases having a lease term of 12 months or less and leases of low-value assets are charged to the income and expenditure account on a straight-line basis over the lease term.

The Council entered into two lease agreements for its office premises of which the lease term is from 15 October 2020 to 30 September 2023 (with an option to renew for a further term of three years). All the lease payments are fixed.

(i) Right-of-use asset

A right-of-use asset is initially measured at cost, which comprises the initial amount of the lease liability adjusted for any lease payments made at or before the commencement date, plus any initial direct costs incurred. The right-of-use asset is subsequently stated at cost less accumulated depreciation and any impairment losses (note 2.10). The right-of-use asset is depreciated over the shorter of the estimated useful life of the asset and the lease term on a straight-line basis.

(ii) 租賃負債

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

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

釐定附帶續租選擇權的合約租賃期

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

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

(ii) Lease liability

The lease liability is initially measured at the present value of the remaining lease payments, discounted using the Council's incremental borrowing rate. The incremental borrowing rate is the rate of interest that the Council would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. The lease liability is subsequently increased by the interest cost on the lease liability and decreased by lease payment made.

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.

Determination on lease term of contract with renewal option

The Council has applied judgement to determine the lease term of the office premises lease contract which includes a renewal option. The assessment of whether the Council is reasonably certain to exercise such option impacts the lease term, which significantly affects the amount of lease liabilities and right-of-use assets recognised.

The right-of-use assets are depreciated over the lease term (estimated at 3 years) on a straight-line basis. The renewal option (3 years extension) is not included in the lease term of the lease liabilities as the Council considers it not reasonably certain that the lease will be renewed.

2.7 物業、廠房及設備

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

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

傢具及裝置	10 年
辦公室設備	5 年
電腦設備	3 年

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

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。

2.7 Property, plant and equipment

Property, plant and equipment include furniture and fixtures, office equipment and computer equipment costing HK\$5,000 or more with estimated useful lives longer than one year.

Property, plant and equipment are stated in the balance sheet at cost less accumulated depreciation and any impairment losses (note 2.10). Depreciation is calculated to write off the cost of property, plant and equipment, less their estimated residual values, on a straight-line basis over their estimated useful lives as follows:

Furniture and fixtures	10 years
Office equipment	5 years
Computer equipment	3 years

Gains or losses arising from the disposal of property, plant and equipment are determined as the difference between the net disposal proceeds and the carrying amount of the asset, and are recognised in the income and expenditure account at the date of disposal.

2.8 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 現金及等同現金項目

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

2.10 非金融資產的減值

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。

2.9 Cash and cash equivalents

Cash and cash equivalents include cash and bank balances, and other short-term highly liquid investments that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value, having been within three months of maturity when placed or acquired.

2.10 Impairment of non-financial assets

Internal and external sources of information are reviewed at the end of each reporting period to identify indications that assets may be impaired or an impairment charge previously recognised no longer exists or may have decreased. If any such indication exists, the asset's recoverable amount is estimated. The recoverable amount of an asset is the higher of its fair value less costs of disposal and value in use. An impairment charge is recognised in surplus or deficit whenever the carrying amount of an asset exceeds its recoverable amount.

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	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
年內購入／處置	Addition/Disposal during the year	-
於 2021 年 3 月 31 日	At 31 March 2021	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
年內撇除	Charge for the year	1,633,492
於 2021 年 3 月 31 日	At 31 March 2021	3,266,983
帳面淨值	Net book value	
於 2021 年 3 月 31 日	At 31 March 2021	4,083,729
於 2020 年 3 月 31 日	At 31 March 2020	5,717,221

4. 物業、廠房及設備

4. PROPERTY, PLANT AND EQUIPMENT

		電腦設備 Computer equipment	辦公室設備 Office equipment	傢具及裝置 Furniture and fixtures	總數 Total
		港幣 HK\$	港幣 HK\$	港幣 HK\$	港幣 HK\$
成本	Cost				
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
年內處置	Disposal during the year	(4,580)	-	-	(4,580)
於2021年3月31日	At 31 March 2021	77,016	67,104	24,750	168,870
累計折舊	Accumulated depreciation				
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
年內撇除	Charge for the year	7,975	9,636	2,475	20,086
處置時撥回	Written back on disposal	(4,580)	-	-	(4,580)
於2021年3月31日	At 31 March 2021	77,016	65,469	11,137	153,622
帳面淨值	Net book value				
於2021年3月31日	At 31 March 2021	-	1,635	13,613	15,248
於2020年3月31日	At 31 March 2020	7,975	11,271	16,088	35,334

5. 現金及等同現金項目

5. CASH AND CASH EQUIVALENTS

		2021 港幣 HK\$	2020 港幣 HK\$
銀行現金	Cash at bank	1,361,016	1,308,300
庫存現金	Cash in hand	546	2,176
		1,361,562	1,310,476

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:

		2021 港幣 HK\$	2020 港幣 HK\$
在年初	At beginning of year	5,721,879	7,350,712
融資現金流的變動	Changes from financing cash flows		
租賃支付款項	Lease payments	(1,647,830)	(1,726,608)
非現金的變動	Non-cash changes		
租賃負債的利息費用	Interest expense on lease liabilities	73,287	97,775
在年終	At end of year	4,147,336	5,721,879
歸類為：	Classified as:		
流動負債	Current liabilities	1,623,413	1,636,781
非流動負債	Non-current liabilities	2,523,923	4,085,098
		4,147,336	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	1,635,005	1,647,830
- 12 個月後但不超過 24 個月	- after 12 months but within 24 months	1,726,608	1,635,005
- 24 個月後但不超過 60 個月	- after 24 months but within 60 months	863,304	2,589,912
		4,224,917	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6,977,000港元(2020年:7,192,000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\$6,977,000 (2020: HK\$7,192,000).

9. STAFF EMOLUMENTS

		2021 港幣 HK\$	2020 港幣 HK\$
公務員員工：	Civil service staff:		
薪金	Staff cost	4,130,721	4,255,862
非公務員合約員工：	Non-civil-service contract staff:		
薪金	Staff salaries	370,920	363,191
約滿酬金	Gratuities	35,345	34,374
強積金	Provident fund	20,001	19,674
未放取假期撥備	Provision for untaken leave	(422)	3,079
		425,844	420,318
		4,556,565	4,676,180

10. 其他支出

10. OTHER EXPENSES

		2021 港幣 HK\$	2020 港幣 HK\$
編製年報 / 通訊	Production of annual report/newsletter	63,060	67,601
常規出版物、期刊及雜誌	General publications, periodicals and journals	59,001	63,098
公用設施及行政支出	Utility and administration expenses	94,447	81,743
會計費用	Accountancy fee	40,500	40,500
其他支出	Other expenses	13,561	13,077
		270,569	266,019

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 major 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於資產負債表上每一類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 Council's maximum exposure to credit risk at the reporting date in relation to each class of financial assets is the carrying amount of those assets as stated in the balance sheet.

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。

按穆迪評級分析，銀行現金在報告日的信貸質素呈列如下：

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 bank is considered to be low.

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

		2021 港幣 HK\$	2020 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	1,361,016	1,308,300

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

流動資金風險

流動資金風險是指機構在履行與金融負債相關的責任時遇到困難的風險。

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

租賃負債的到期狀況在附註 6 披露。

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

Liquidity risk

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

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

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

12. 資本管理

本局的唯一資本來源是政府的經常性補助，本局管理資本的目標為：

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

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

13. 金融資產和金融負債的公平值

所有金融資產和金融負債均以公平值或與其相差不大的金額列於資產負債表上。

12. CAPITAL MANAGEMENT

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

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

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

13. FAIR VALUES OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES

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