



法律援助服務局

LEGAL AID SERVICES COUNCIL

ANNUAL REPORT 年報

2023-2024



Responsive 敏於眾望

Transparent 開誠佈公

Accessible 通眾近民

Independent and Fair 公正獨立

Committed 全力以赴



目錄

Contents

2 關於法律援助
About the LASC

18 主席回顧
Chairman's Review

年度摘要
The Year at a Glance

24 實施完善法律援助制度措施
Implementation of the Enhancement
Measures to Legal Aid System

30 法律援助申請人財務資格限額
及法律援助署署長第一押記的
檢討
Annual Reviews of Financial Eligibility
Limits of Legal Aid Applicants and
Director of Legal Aid's First Charge

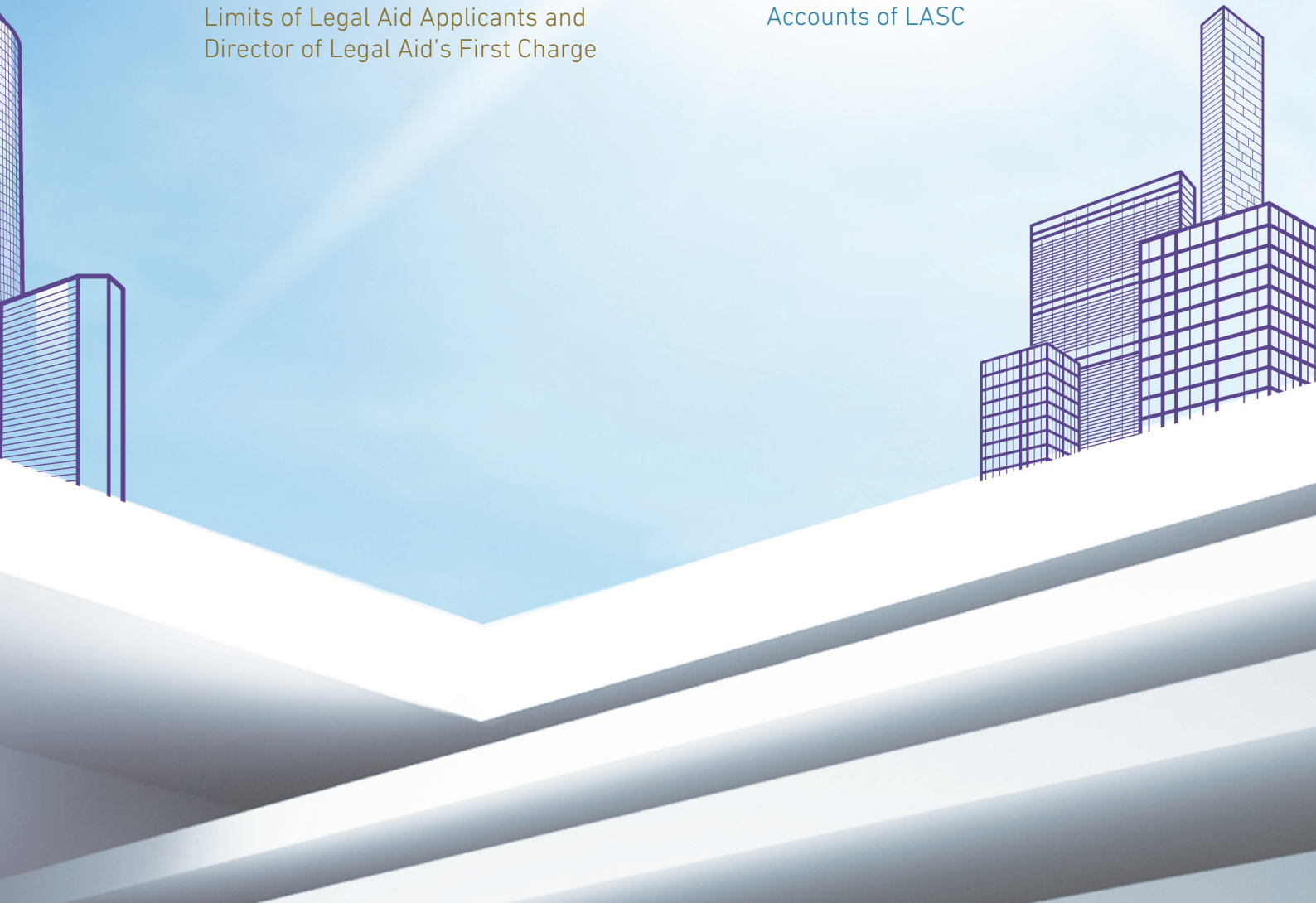
34 與相關持分者的聯繫
Communication with Relevant
Stakeholders

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

管理
Management

42 行政
Administration

46 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



關於法律援助 About the LASC

成立

法律援助服務局(「法律援助局」)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(「法律援助署」)提供的法律援助服務的管理，並就法援政策向行政長官提供意見。

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

抱負

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

Establishment

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

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

Vision

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

使命

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

信念

全力以赴

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

公正獨立

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

Mission

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

Values

Committed

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

Independent and Fair

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

關於法援局

About the LASC

通眾近民

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

開誠佈公

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

敏於眾望

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

Accessible

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

Transparent

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

Responsive

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



職能

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

本局為履行職責，可：

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

Functions

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

In discharging its responsibility, the Council may –

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

關於法援局

About the LASC

本局無權就法援署的職員事宜及其對個別案件的處理向法援署作出指示。

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

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

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

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

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

成員

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

於2024年3月31日，法援局成員包括：

梁永祥教授 GBS, JP (主席)

鄭宇傑大律師

艾家敦大律師

傅嘉綿律師

劉詩韻女士 MH, JP

李佩珊女士

岑君毅律師 JP

溫麗司女士

楊建霞女士

法律援助署署長莊因東先生 JP
(當然成員)

Membership

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

Members of the Council as of 31 March 2024 are listed below –

Prof. LEUNG Wing Cheung, William GBS, JP (Chairman)

Mr Bosco CHENG Yu Kit

Mr Robin EGERTON

Mr Tom FU Ka Min

Ms Serena LAU Sze Wan MH, JP

Ms Rosita LEE Pui Shan

Mr Ronald SUM Kwan Ngai JP

Miss Iris WAN Lai Sze

Ms Yvonne YEUNG Kin Ha

Mr CHONG Yan Tung, Chris JP, Director of Legal Aid
(ex-officio)

關於法援局 About the LASC

成員簡歷 About the Members

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



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

鄭宇傑大律師
Mr Bosco CHENG Yu Kit



- 執業大律師
 - 香港(2007), 駱應淦資深大律師辦事處
 - 專業範疇為刑事法、商業法及土地法
 - 曾任暫委裁判官及暫委審裁官
- 持有英國倫敦大學國王學院法學碩士、香港城市大學法學士及法律專業證書
- Practising Barrister
 - Hong Kong (2007), Lawrence Lok Chambers
 - Specialises in criminal law, commercial law and land law
 - Appointed as Deputy Magistrate and Deputy Presiding Officer
- Holds an LLM (University of London), LLB and PCLL (CityU)

關於法援局

About the LASC

艾家敦大律師
Mr Robin EGERTON



- 執業大律師
 - 香港(2005)，柏承大律師事務所
 - 專業範疇為家事法：子女及財務；海牙公約
- 香港調解資歷評審協會認可
 - 綜合調解員
 - 家庭調解員
- The International Academy of Family Lawyers 成員
- 香港大律師公會執行委員會委員
- Practising Barrister
 - Hong Kong (2005), Parkside Chambers
 - Specialises in family law: Children & Finance; Hague Convention
- Accredited Mediator (General & Family), HKMAAL
- Fellow, The International Academy of Family Lawyers
- Member, Hong Kong Bar Association Bar Council

傅嘉綿律師
Mr Tom FU Ka Min



- 香港律師會理事會2023-2024理事
- 香港律師會執業者事務常務委員會主席
- 香港律師會體育法委員會副主席
- 香港律師會對外事務常務委員會委員
- 香港律師會國際法律事務委員會委員
- 香港律師會海外律師資格考試報考資格及豁免委員會委員
- 較高級法院出庭發言權評核委員會成員
- 孖士打律師行合夥人
- Council Member 2023-2024 of the Law Society of Hong Kong
- Chair of Standing Committee on Practitioners Affairs, The Law Society of Hong Kong
- Vice-Chair of Sports Law Committee, The Law Society of Hong Kong
- Member of Standing Committee on External Affairs, The Law Society of Hong Kong
- Member of International Legal Affairs Committee, The Law Society of Hong Kong
- Member of the OLQE Eligibility and Exemption Committee ("OEEC"), The Law Society of Hong Kong
- Member of the Higher Rights Assessment Board
- Partner of Mayer Brown

關於法援局

About the LASC

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



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

李佩珊女士
Ms Rosita LEE Pui Shan



- 恒生投資管理有限公司董事兼行政總裁
- 恒生前海基金管理有限公司董事
- 會計及財務匯報局非執行董事
- 證券及期貨事務監察委員會槓桿式外匯買賣仲裁委員會主席
- 證券及期貨事務監察委員會產品諮詢委員會成員
- 香港金融學院會員
- Beta Gamma Sigma 香港科大分會會員
- Director and Chief Executive Officer of Hang Seng Investment Management Limited
- Director of Hang Seng Qianhai Fund Management Company Limited
- Non-Executive Director of Accounting and Financial Reporting Council
- Chairman of the Leveraged Foreign Exchange Trading Arbitration Panel under Securities and Futures Commission
- Member of The Products Advisory Committee under Securities and Futures Commission
- Member of Hong Kong Academy of Finance
- Member of Beta Gamma Sigma (Hong Kong University of Science and Technology)

關於法援局

About the LASC

岑君毅律師 JP

Mr Ronald SUM Kwan Ngai, JP



- 香港律師會理事
- 香港國際仲裁中心資深會員
- 專業服務協進支援計劃 (PASS) 成員
- 香港 (1994)、英格蘭和威爾斯 (1994)、澳大利亞 (1993) 和粵港澳大灣區 (2021) 律師執業資格
- 中國委託公證人
- 香港仲裁司學會資深成員
- 英國特許仲裁員協會資深會員
- 一邦國際網上仲調 (eBRAM) 副主席
- 國際奧林匹克委員會體育仲裁法庭 (CAS) 仲裁員
- 中國體育仲裁委員會 (CCAS) 仲裁員
- 中國國際經濟貿易仲裁委員會 (CIETAC) 仲裁員
- 上海國際經濟貿易仲裁委員會 (SHIAC) 仲裁員
- 內地與香港關於建立更緊密經貿關係的安排 (CEPA) 的投資協議香港調解資歷評審協會調解員
- 香港律師會認可調解員
- 有效解決爭議中心 (CEDR) 調解員
- 廣州知識產權法院的調解員
- 香港特區政府仲裁推廣諮詢委員會成員
- 調解督導委員會成員
- 公眾教育及宣傳小組委員會成員
- Member, The Law Society of Hong Kong
- Fellow Member, Hong Kong International Arbitration Centre
- Member, The Professional Services Advancement Vetting Support Scheme (PASS)
- Qualified as a solicitor in Hong Kong (1994), England and Wales (1994), Australia (1993) and Guangdong-Hong Kong-Macao Greater Bay Area (GBA) (2021)
- China-Appointed Attesting Officer
- Fellow Member, Hong Kong Institute of Arbitrators
- Fellow Member, Chartered Institute of Arbitrators
- Vice-chairman, eBRAM International Online Dispute Resolution Centre
- Arbitrator, Court of Arbitration for Sport of the International Olympics Committee (CAS)
- Arbitrator, China Commission of Arbitration for Sport (CCAS)
- Arbitrator, China International Economic and Trade Arbitration Commission (CIETAC)
- Arbitrator, Shanghai International Arbitration Center (SHIAC)
- Investor State Mediator under the Mainland and Hong Kong Closer Economic Partnership Arrangement (CEPA)
- Mediator, The Law Society of Hong Kong
- Mediator, The Centre for Effective Dispute Resolution (CEDR)
- Mediator, Guangzhou Intellectual Property Court
- Member, Hong Kong Government Advisory Committee on the Promotion of Arbitration
- Member, Hong Kong Steering Committee on Mediation
- Member, Public Education and Publicity Sub-Committee on Mediation

溫麗司女士

Miss Iris WAN Lai Size



- 公共及非牟利機構共創顧問
- 青年參與顧問
- 領袖培訓導師
- 15年內為逾10 000位來自非牟利團體、公營機構和私營企業的年輕領袖和高級管理人員提供領導才能發展和共創培訓
- 曾服務倡導青年充權、教育平等和弱勢家庭福利的非牟利機構
- 上訴委員團(旅遊業條例)成員
- 博彩及獎券事務委員會委員
- 消費者委員會委員
- 交通諮詢委員會委員
- 華人永遠墳場管理委員會增選委員
- Consultant on cocreation for public and nonprofit sector
- Consultant on youth engagement
- Leadership training instructor
- 15 years of experience providing leadership development and cocreation training for over 10 000 individuals including young leaders and senior executives from the nonprofit, public and private sectors
- Served in nonprofits advocating for youth empowerment, education equality and well being of vulnerable families
- Member of the Appeal Panel (Travel Industry Ordinance)
- Member of the Betting and Lotteries Commission
- Member of the Consumer Council
- Member of the Transport Advisory Committee
- Co-opted Member of The Board of Management of the Chinese Permanent Cemeteries

關於法援局

About the LASC

楊建霞女士

Ms Yvonne YEUNG Kin Ha



- 香港基督教女青年會總幹事
- 香港社會服務聯會
 - 執行委員會委員
 - 業界發展及財務常設委員會主席
 - 人才發展策略委員會副主席
 - 「卓越實踐在社福獎勵計劃」籌備委員會主席
- 市區重建局非官方非執行董事
- 香港賽馬會慈善信託基金
 - 賽馬會支援護老者計劃諮詢委員會當然委員
 - 賽馬會e健樂電子健康管理計劃諮詢委員會當然委員
- 團結香港基金顧問
- 曾任中央政策組特邀顧問、婦女事務委員會委員、廉政公署防止貪污諮詢委員會委員及民政事務總署「伙伴倡自強」社區協作計劃諮詢委員會委員
- 獲頒《旭茉 JESSICA》成功女性大獎2022
- Chief Executive of Hong Kong Young Women's Christian Association
- Hong Kong Council of Social Service
 - Member of Executive Committee
 - Chairperson of Standing Committee on Sector Development & Finance
 - Vice-chairperson of Strategy Committee on Talent Development
 - Chairperson of the Best Practice Awards Organizing Committee
- Non-Official Non-Executive Director of the Board of Urban Renewal Authority
- The Hong Kong Jockey Club Charities Trust
 - Ex-officio Member of Advisory Committee for the Trust-initiated Project for Supporting Elderly's Caregivers
 - Ex-officio Member of the Advisory Committee of Jockey Club Community eHealth Care Project
- Advisor of Our Hong Kong Foundation
- Previously served as Associate Member of the Central Policy Unit, Member of the Women's Commission, Member of the Corruption Prevention Advisory Committee of the Independent Commission Against Corruption and Member of Advisory Committee on Enhancing Self-Reliance Through District Partnership Programme of Home Affairs Department
- Awarded as the JESSICA Most Successful Women 2022

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



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

主席回顧

Chairman's Review

我很高興向大家介紹 2023-2024 年度報告，這是我第五份以法律援助服務局（法援局）主席身份完成的年報。

法律援助服務是法律制度中的重要基石，旨在維護香港法治及促進法律的公平與平等。自 1996 年成立以來，法援局負責監督法律援助署（法援署）的管理，確保所有符合資格提出法律行動或進行辯護的申請人不會因經濟能力有限而無法尋求公義。在一般情況下，當法援申請人同時通過法援署根據《法律援助條例》進行的經濟審查和案情審查，便符合資格獲取法律援助。為維持高質素的法律援助服務，法援局將繼續監督法援署的管理，並就提升其營運效率方面提出建議。

I am pleased to present the Annual Report 2023-2024, which is my fifth report in my capacity as Chairman of the Legal Aid Services Council (the Council).

Legal aid services form a cornerstone of the legal system in upholding the rule of law in Hong Kong with the aim to promote fairness and equality before the law. Since its establishment in 1996, the Council oversees the administration of the Legal Aid Department (LAD) to ensure that all legal aid applicants deemed qualified for taking or defending a legal action will not be denied access to justice because of lack of means. In general, legal aid will be granted if the applicant is qualified by passing both the means test and merits test conducted by LAD as provided by the Legal Aid Ordinance. To maintain the high quality of legal aid services, the Council continues to focus on overseeing the administration of LAD as well as to suggest any possible enhancement on their operational effectiveness.

梁永祥教授 GBS, JP (主席)

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





就符合法律援助的資格而言，法援署會為申請人進行經濟審查，以評估該人士的財務資源會否超過法定財務資格的限額。普通法律援助計劃和法律援助輔助計劃的財務資格限額均由政府在參考丙類消費物價指數後進行檢討，以確保獲取法律援助的門檻與市場一般物價水平相符。於2023年12月，政府已完成最新一輪的檢討工作，並向立法會提交決議案，將財務資格限額按照2022年7月至2023年7月的丙類消費物價指數變動上調1.8%。同時，法援署署長第一押記亦須每年進行檢討，而就本年度的調整，有關指定款額亦上調1.8%，以反映參照期內的丙類消費物價指數變動。

As regards the eligibility for legal aid, a means test is conducted to assess whether the financial resources of the applicants exceed the statutory financial eligibility limit (FEL). The FELs of both the Ordinary Legal Aid Scheme and the Supplementary Legal Aid Scheme are reviewed by the Government annually with reference to the Consumer Price Index (C) (CPI(C)) so that the thresholds set for legal aid are commensurate with the general price level in the market. Upon completion of the latest round of review in December 2023, an increase of 1.8% of CPI(C) from July 2022 to July 2023 was benchmarked for the adjustment of FELs and the Government accordingly moved a resolution in the Legislative Council to put into effect the said proposal. Same as the FELs, the Director of Legal Aid's (DLA) First Charge is also subject to review annually and for this year, it was also adjusted by 1.8% upwards to reflect the CPI(C) changes in relevant period.

主席回顧

Chairman's Review

鑒於提高法援署的運作透明度能有助增加公眾對法律援助服務的認識和對整個法律制度的信心，我於2023年邀請法援署擬定一個與公眾溝通的計劃，從而及時駁斥虛假和誤導資訊。誠如上一份年度報告中所提及，法援署已採納我的建議，於本年度從「宣傳及傳播資訊」、「及時回應媒體的不實報道」及「加強與持分者的合作」三方面推行有關溝通計劃。自該計劃實施後，法援署成功提高其運作透明度，讓公眾接觸正確和重要的法援資訊。我謹藉此機會感謝法援署為完善香港法援制度所付出的努力。

In view that a high transparency of the operation of LAD could help enhance the public's understanding of legal aid services and hence their confidence in the entire legal system, I invited LAD in 2023 to map out a public communication plan for refuting false and misleading information in a more responsive manner. As mentioned in the last annual report, LAD has already taken forward my suggestion and come up with a structured communication plan this year in a three-pronged approach, namely the "promotion and dissemination of information", "timely responses to inaccurate media reports" and "strengthening collaboration with stakeholders". Upon implementation of the plan, LAD has successfully improved its operational transparency and broadened the public's access to accurate information and key facts related to legal aid. I would like to take this opportunity to express my appreciation for the unfailing effort of LAD in making the betterment of legal aid system in Hong Kong.



除了有系統的溝通計劃，法援署於2021年所實施的完善法援制度措施亦有助提升公眾對法援制度的信心。誠如先前的報告中所提及，各項完善法援制度的措施經已推出，當中重要的一環為改善案件委派方式，能夠擴大合資格律師的範圍，讓更多律師跟進刑事及司法覆核的法援案件，以防止濫用法援制度及浪費政府資源。根據法援署於本年度向法援局提交的報告，有關措施已全面推行，成果令人鼓舞。在新的委派案件限額下，委派予每名《名冊》律師的司法覆核案件的平均數量已大幅減少。此外，由於大多數申請人同意授權法援署可在有需要時披露他們的司法覆核案件細節，因此公眾對司法覆核案件相關的法援申請處理方式亦有更清晰的了解。我相信來年法援署能憑著專業精神取得更多工作成果，令社會在法援領域中邁向長遠的成功。

Apart from the well-structured communication plan, the public's confidence in the legal aid system is also further boosted by those enhancement measures implemented upon the legal aid review in 2021. As introduced in the previous report, disparate enhancement measures have been implemented. A major pillar of the enhancement measures is the improvement of the case assignment system. Enlarging the pool of qualified lawyers to take up criminal and Judicial review (JR) legal aid cases is to prevent any potential abuse of legal aid system and misuse of government funding. As reported by LAD to the Council in the year, the measures have been fully implemented with encouraging results. The average number of JR cases assigned to each panel lawyer has been reduced significantly under the new assignment limit. Members of the public also have a clearer picture on how the legal aid applications related to JR cases are handled given that the majority of applicants agree to provide consent for LAD to disclose their JR case details where necessary. I believe that in the year ahead, the professionalism and the work accomplished by LAD will bring the society further to a long-standing success in the legal aid spectrum.

主席回顧

Chairman's Review

我於本年度參加了多個宣傳及重要活動，以推廣香港法律援助制度。於2023年10月，我與法援署署長參加了商業電台的直播節目「政好星期天」，介紹法援署推行的完善法援制度措施，並釐清社會一些對法律援助服務的誤解。此外，我亦參加了多個交流活動，例如2024年法律年度開啟典禮及香港律師會周年招待酒會。我珍惜每次與法律專業人士及相關持分者會面的機會，促進互相交流意見和使我更加了解法律界的最新發展。

During the year, I have participated in a number of publicity programmes and notable events to promote the Hong Kong legal aid system. In October 2023, I attended a live radio programme called "Beautiful Sunday" broadcast by the Commercial Radio Hong Kong with DLA to give an account of the enhancement measures launched by LAD and to dispel several misconceptions of legal aid services in the society. Furthermore, I also took part in certain networking activities such as the ceremonial opening of the legal year 2024 and the annual cocktail reception of the Law Society of Hong Kong. All these events were inspiring and I cherished every opportunity to meet with legal professionals and stakeholders in the field to exchange ideas and to keep abreast of the latest development in the legal sector.



一套行之有效的法律援助制度能妥善滿足公眾對法律援助的要求，此乃香港能連通公平和公義的大道。建基於過往的成就及法援局成員的不懈努力，法援局將繼續與法援署聯繫，積極協助香港維護法治，確保香港市民享有平等尋求公義的權利。

An effective legal aid system ensures that the public needs for legal aid are duly met as it is a gateway to justice and fairness in Hong Kong. Building on the past accomplishments and with dedicated effort by the Council members, the Council will continue to work with LAD, actively contributing to enhance the rule of law in Hong Kong and to ensure equality and access to justice by all people of Hong Kong.



年度摘要

The Year at a Glance

實施完善法律援助制度措施

Implementation of the Enhancement Measures to Legal Aid System

香港能夠成為一個成功的國際經濟體，「法治」是實現其繁榮穩定的關鍵。為確保市民享有《基本法》第二十五條所賦予的權利，即「香港居民在法律面前一律平等」，市民不會因欠缺經濟能力而無法尋求公義。作為一個設有完善法律制度的國際金融中心，香港擁有眾多法律專業人士為市民提供優質法律服務。在過去50多年，法律援助署（法援署）實在作出了很大貢獻。

完善的法援制度是維護香港法治的基石之一。在2021年之前，社會越趨關注刑事及司法覆核相關的法援案件會否過度集中於少數律師、律師事務所或大律師，以及出現法援受助人（受助人）濫用提名律師機制的情況，特別是司法覆核案件。有見及此，政府於2021年10月對法援制度進行了檢討，隨後實施了一系列完善制度的措施，藉以：

- (a) 增加合資格接辦法援案件的律師人數，以加強防止獲委派案件出現過度集中的情況，長遠而言，可讓受助人獲益；
- (b) 提升法援署工作的透明度，以加深公眾對其工作的認識和了解，並提升對法援制度的信心；以及
- (c) 加強管理法援申請及個案，防止法援制度被濫用。

“Rule of law” is a key to the prosperity and stability of Hong Kong as a successful international economy. To ensure that “All Hong Kong residents should be equal before the law” as provided for in Article 25 of the Basic Law, it is crucial that no one will be denied access to justice because of lack of means. As an international financial centre renowned for its well-established legal system, Hong Kong has a vibrant community of talented legal professionals to provide high-quality legal services for members of the public. In this respect, the Legal Aid Department (LAD) has made significant contributions over the past 50 years.

A sound legal aid system is one of the cornerstones in upholding the rule of law in Hong Kong. In view of the growing community concerns before 2021 on the over-concentration of criminal and judicial review (JR) related legal aid cases assigned to a handful of lawyers, law firms or counsel, as well as the potential abuse in the nomination system of lawyers by legally aided persons (APs) particularly for JR cases, the Government conducted a review on the legal aid system in October 2021 and subsequently implemented an array of enhancement measures to –

- (a) enlarge the pool of qualified lawyers to take up legal aid cases in order to strengthen the prevention of over-concentration in assignment of cases which would benefit the APs in the long run;
- (b) enhance the transparency of LAD’s work to raise the public’s awareness and understanding of its work and confidence in the system; and
- (c) strengthen the management of legal aid applications and cases to avoid potential abuse of the legal aid system.



有關完善制度的措施已於2021年年底全面推行，法援署隨後不時向本局提交報告，並於2024年2月匯報最新的進展如下。

實施進展

委派案件

下調可接辦的民事案件限額

該項措施將律師和大律師在過去12個月內可接辦的民事案件限額分別由35宗和20宗減少至30宗和15宗。這有助減少案件可能過度集中於某些律師／大律師的情況，長遠而言亦可增加可接辦法援案件的律師數目。

設立新的可接辦司法覆核案件限額

新的限額規定律師和大律師可接辦司法覆核有關的法援案件分別為5宗和3宗，並計算在所有民事法援案件限額內。在此安排下，除非有充分理據支持委派同一律師接辦的數宗緊密相連的集體／相關集體司法覆核案件外，沒有《名冊》律師獲委派超過委派限額的案件數量。

The enhancement measures were fully implemented by the end of 2021. Since then, LAD has reported to this Council the implementation progress from time to time and the latest updates provided in February 2024 are set out below.

Implementation Progress

Assignment

Reduction of overall civil case assignment limits

This measure has reduced the overall civil case assignment limits in the past 12 months from 35 to 30 for solicitors and 20 to 15 for counsel. It is useful in lowering the possibility of over-concentration of cases among certain solicitors/counsel, and in widening the pool of lawyers available for taking up legal aid cases in the long run.

Setting up new assignment limit for JR cases

The new assignment limits for solicitors and counsel are 5 and 3 respectively for JR-related legal aid cases among the overall limit for all civil legal aid cases. Under this new arrangement, no panel lawyer is assigned JR cases exceeding the assignment limit except for a few group/connected group JR cases that are inextricably intertwined and thus assignment of the same lawyer is justifiable.

實施完善法律援助制度措施

Implementation of the Enhancement Measures to Legal Aid System

如下表所示，落實該項措施後，委派予每名《名冊》律師的平均司法覆核案件數目顯著減少，成效顯著。由此可見，這項措施有效釋除市民對案件過份集中於某些律師／大律師的疑慮，以及在平均分配案件給同樣符合資格的律師與容許受助人提名律師兩者之間取得平衡。

After implementation of this measure, positive outcomes are observed as the average number of JR cases assigned to each panel lawyer is reduced significantly as shown in the table below. Apparently, this measure has effectively alleviated the concern about over-concentration of cases among certain solicitors/counsel, while striking a balance between distributing cases more evenly to equally qualified lawyers and allowing APs to nominate their lawyers.

委派予每名《名冊》律師的平均司法覆核案件數目 Average no. of JR cases assigned to each panel lawyer			
	2021年12月 December 2021	2022年12月 December 2022	2023年12月 December 2023
律師 Solicitor	7.5	4.4	4.0
大律師 Counsel	3.2	2.5	3.2

法律援助署直接委派《名冊》律師接辦刑事案件

為了消除公眾以為刑事案件能提名律師是受助人的法定「權利」之誤解，法律援助署自2021年10月起落實直接委派《名冊》律師接辦刑事案件的措施，以取代由受助人提名律師的安排。自2022年12月起，法律援助署直接委派的刑事案件比例由2021年9月的51.26%上升至100%，可見這項措施彰顯成效，亦釋除公眾對案件過份集中於某些律師／大律師的疑慮。

Direct assignment of panel lawyers by LAD in criminal cases

To correct public's misconception that nomination of lawyers for criminal cases is a statutory "right" of APs, LAD implemented the measure of direct assignment of panel lawyers in place of APs' nomination in criminal cases since October 2021. This measure has been proven effective as the percentage of criminal cases under LAD's direct assignment has increased from 51.26% in September 2021 to 100% since December 2022. With the enhancement measure in relation to the assignment of lawyers, the public concern on over-concentration of cases in a handful of a particular group of solicitors/counsel has been alleviated.

透明度

司法覆核案件的申請人給予同意披露申請詳情

礙於法律專業保密權及某些私隱限制，法援署在面對社會上某些誤解時，往往未能迅速澄清其立場或案件的詳情。考慮到提高透明度能有助公眾清楚理解法援制度的運作，特別是與司法覆核相關的案件，法援署因而推出了一項措施，要求與司法覆核案件有關的申請人給予書面同意，容許法援署署長在認為合適的情況下，披露申請結果及／或批准或拒絕申請的理由。這項措施讓法援署獲得所需資料及具有權力，可以及時有效地澄清公眾的疑問。

迄今，絕大多數申請人答允給予同意。於未來，法援署將繼續爭取更多申請人答允給予同意，並制定更有系統的宣傳溝通計劃，藉以駁斥社會上任何虛假和誤導的資訊。

Transparency

JR applicants to provide consent to disclose details of application

In view of legal professional privilege and certain privacy restrictions, LAD was unable to clarify its stance or case details in a swift manner in response to certain misconception in the community. Since a higher level of transparency could help the public to better understand the operation of legal aid system, in particular in relation to JR cases, LAD has rolled out a measure requesting JR applicants to give written consent for disclosing the results and/or the reasons for granting/refusing the applications whenever the Director of Legal Aid (DLA) considers appropriate. With this measure, LAD is equipped with necessary information and authority to make clarifications to any queries raised by the public in a timely and effective manner.

So far, the majority of JR applicants agree to give consent. In the near future, LAD will continue to encourage more applicants to give consent and work out a more structured publicity communication plan to refute any false and misleading information in society.

實施完善法律援助制度措施

Implementation of the Enhancement Measures to Legal Aid System

披露統計資料

法律援助署定期在網頁公佈各類法律援助案件的統計資料，包括獲批及被拒的法援申請數目、法律援助委派律師接辦的法援案件分布情況、已報警處理懷疑包攬訴訟案件數目及發出第11條命令¹的數目、已支出的法援費用及所討回的賠償和訟費等。於2023年，法律援助署網頁的瀏覽次數超過9,500次，可見法律援助署的工作受到公眾關注，其發佈相關統計數據亦增進了公眾對法律援助署工作的認識。

管理

成立司法覆核監察委員會

為了監督司法覆核案件的管理，法律援助署於2021年12月成立了部門司法覆核監察委員會，由法律援助署署長擔任主席，首長級人員出任成員。委員會定期召開會議討論多項事宜，包括委派案件的統計資料、改善法律援助的資訊系統以應付集體或相關案件、監察敏感案件和因法律援助上訴成功而獲得法律援助的案件、檢視司法覆核案件的受助人不同意披露案件詳情的原因等。

Disclosure of Statistics

Statistics for various types of legal aid cases are regularly released on the homepage of LAD, including the number of successful and refused legal aid applications, distribution of legal aid assignments to legal aid practitioners, number of suspected champerty cases reported to the Police and Regulation 11 Order¹ issued, legal aid costs expended, damages and costs recovered, etc. In 2023, over 9,500 hits on LAD's homepage were recorded, which is a positive indication that the public is interested in the work of LAD and better educated about LAD's work through publications of the statistics.

Management

Establishment of JR monitoring committee

To oversee the administration of JR cases, a Departmental Judicial Review Monitoring Committee, chaired by the DLA with other directorate officers as members, was set up in December 2021. The Committee convenes regular meetings to discuss different types of issues including the assignment statistics, enhancement of LAD's information system to cater for group/connected cases, the monitoring of sensitive cases and cases with legal aid granted as a result of successful legal aid appeal, review of reasons for APs not giving consent to disclose JR case details, etc.

¹ 根據《法律援助規例》第11條，凡有人(i)申請證書而被拒，次數達2次或以上，而各次申請實質上與同一訟案或事宜有關；或(ii)在其他情況下，申請證書而被拒，次數達4次或以上，而署長覺得其行為構成濫用本條例提供的協助，署長可命令對該人日後提出的任何申請，均不予考慮。該項指示不適用於該人代表幼年人提出的申請；或有效期不得超過3年。

¹ Under Regulation 11 of Legal Aid Regulations, where a person has applied for and been refused a certificate (i) on 2 or more occasions in which the applications relate to substantially the same cause or matter; or (ii) in any other case, on 4 or more occasions, and it appears to the Director that his conduct has amounted to an abuse of the facilities provided by the Ordinance, the Director may order that no consideration shall be given to any future application by that person. No such direction shall apply to any application by that person on behalf of an infant; or remain in force for a period longer than 3 years.

外委律師有責任在無法履行職責時 通知法援署

法援署要求大律師／律師在預計自己無法履行職責或不適宜或無法代表受助人時，須立即以書面匯報和交還案件文件。如任何《名冊》律師未能遵從此規定，法援署會將其案件重新委派予其他律師，並可能會將其個案提交部門監察委員會，讓委員會採取適當行動，包括發出勸誡信，以及把有關《名冊》律師的姓名列入「工作表現欠佳記錄冊」或從《法律援助律師名冊》中剔除。

申報其他資助來源

法援申請人須在提交申請時及在法援證書存續期間，申報其他資助來源，例如眾籌。如申請人／受助人未能在應該申報的情況下申報其他資助來源，其申請可能會被拒絕，或其法援證書可能會被取消／撤回，法援署亦可能會把有關個案轉介警方調查。

向法援局匯報具體個案

落實上述措施後，法援署於定期會議上向本局匯報其處理司法覆核案件的申請及管理相關獲批個案的進度。主要匯報事項包括委派司法覆核案件的最新統計資料、加強對司法覆核案件的監察、鼓勵申請人同意法援署披露其案件詳情的措施等。

本局肯定法援署所付出的努力，並相信有關措施能繼續完善香港的法援制度，並將帶來正面和長遠的影響。

Obligation of assigned lawyers to inform LAD if unable to perform their duty

LAD requires counsel/solicitors to report in writing and to return the papers immediately if they foresee that they will not be able to perform their duties or will not be suitable or available to represent the aided persons. For those panel lawyers who fail to comply with this requirement, LAD will re-assign their cases and may refer them to the Departmental Monitoring Committee for appropriate action including issuing advisory letters, putting the name of the panel lawyer in the record of unsatisfactory performance, or removing his name from the Legal Aid Panel, etc.

Declaration of alternative source of funding

When applicants apply for legal aid, they are required to declare alternative source of funding, such as crowd funding, at the time of application and during the subsistence of the legal aid certificates. If applicants/APs fail to report alternative source of funding when they should, their applications may be refused or legal aid certificates may be discharged/revoked, and LAD may also refer the case to the Police for investigation.

Reporting to LASC on specific cases

After implementation of the above measures, LAD reports to the Council the progress of its handling of JR applications and the management of relevant approved cases at regular meetings. Major reported items include the updated assignment statistics on JR cases, tightening up of the monitoring of JR cases, the measures on encouraging the applicants to give consent for disclosing relevant case details, etc.

The Council appreciates the effort of LAD and trusts that the enhancement measures will continue to improve the legal aid system in Hong Kong with positive and long-lasting impact.

法律援助申請人財務資格限額及法律援助署署長第一押記的檢討 Annual Reviews of Financial Eligibility Limits of Legal Aid Applicants and Director of Legal Aid's First Charge

法律援助申請人財務資格限額

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

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

Financial Eligibility Limits of Legal Aid Applicants

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

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

根據政府在1999年9月就《1999年法律援助(修訂)條例草案》向立法會提交的報告，政府會參考丙類消費物價指數的一般物價變動之情況，每年檢討兩個計劃的財務資格限額。政府根據2022年7月至2023年7月參照期內的丙類消費物價指數完成最新一輪有關財務資格限額的周年檢討工作後，建議將財務資格限額上調1.8%。因此，政府已於2024年1月向立法會提交決議案，調整財務資格限額，而現時「普通計劃」及「輔助計劃」的財務資格限額分別為440,800元及2,204,030元。

Pursuant to the Government's report to the Legislative Council (LegCo) on the Legal Aid (Amendment) Bill 1999 in September 1999, the Government has been making annual adjustments to the two FELs with reference to the general price movement based on the Consumer Price Index (C) (CPI(C)). Upon completion of the latest round of annual reviews of FELs according to the CPI(C) for the reference period from July 2022 to July 2023, the Government proposed to adjust the FELs upwards by 1.8%. Accordingly, the Government moved a resolution in LegCo in January 2024 to adjust the FELs and the existing FELs under OLAS and SLAS are now \$440,800 and \$2,204,030 respectively.



法律援助申請人財務資格限額及法律援助署署長第一押記的檢討

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

法律援助署署長第一押記

如法援受助人從獲批法援的訴訟討回或保留任何金錢或物業，便須按《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《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9,370元。另外，在收到按《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《條例》第19B(1)(a)條行使酌情權，就任何人遭遇嚴重困苦的情況下減少其保留的款項，但款額以不超過112,120元為限。

Director of Legal Aid's First Charge

A legally-aided person who is successful in recovering or preserving any money or property in the legally aided proceedings will be required to repay the Director of Legal Aid (DLA) all the costs and expenses incurred by DLA in the proceedings, as required under the LAO, out of the money or property so recovered or preserved in such proceedings. The sum of these costs and expenses is called the DLA's first charge. In practice, if money is recovered for the aided person, such costs and expenses will be deduced from the money first before the balance is released to the legally-aided person. If the property involved in a piece of landed property, the DLA's first charge will operate by way of registering it against the property in the Land Registry so as to secure repayment of the costs and expenses to DLA. However, according to section 18A(5) of the LAO, DLA's first charge does not apply to maintenance payment for spouse or former spouse up to the first \$9,370 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 proviso to section 19B(1)(a) of the LAO to reduce the amount to be retained by DLA by an amount not exceeding \$112,120 in cases of serious hardship to any person.



根據在2018年的一次性檢討，第18A(5)條及第19B(1)(a)條下的兩項指定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。於2024年1月，政府作出檢討後向立法會提交決議案，建議將法援署署長第一押記的兩個指定款額上調1.8%，與財務資格限額相同，以反映2022年7月至2023年7月參照期內丙類消費物價指數的變動。根據《條例》第18A(5)條及第19B(1)(a)條，現時法援署署長第一押記的兩個指定款額分別為9,540元及114,140元。

本局歡迎政府是次上調財務資格限額及法援署署長第一押記的兩個指定款額。

Pursuant to a one-off review in 2018, the two specified amounts under section 18A(5) and the proviso to section 19B(1)(a) would be subject to an annual review to reflect the changes in CPI(C). Same as FELs, the Government proposed to adjust the two specified amounts of DLA's first charge upwards by 1.8% to reflect the changes in the CPI(C) for the reference period from July 2022 to July 2023, and accordingly moved a resolution in LegCo in January 2024 for adjustment. The existing amount of DLA's first charge under section 18A(5) and section 19B(1)(a) are \$9,540 and \$114,140 respectively.

The Council welcomes the upward adjustments for the FELs and the two specified amounts of DLA's first charge.

與相關持分者的聯繫

Communication with Relevant Stakeholders

本局自成立以來一直與負責制定法律援助政策及管理法律援助署（法援署）的政策局保持密切聯繫。在2023-2024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有關法援申請人財務資格限額的周年檢討文件。

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

Since its establishment, the Council has been maintaining regular contacts with the Government Bureau responsible for formulating legal aid policy and housekeeping the Legal Aid Department (LAD). In 2023-2024, the Council was kept informed by the Government on its proposals or positions in relation to legal aid issues, including the paper 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.

Starting from 1970, LAD has assumed an important role in providing access to justice for people of limited means. To ensure the accessibility of legal aid services to the public, the Council continues to work hand in hand with LAD to contribute towards the upholding and enhancement of the rule of law in Hong Kong. Meanwhile, the Bar Free Legal Service Scheme has been established by the Hong Kong Bar Association to provide free legal advice and representation in cases where legal aid is not available or where the applicant is unable to afford legal assistance, and the case is thought to be one where assistance should be given. The Council Chairman is a member of the Advisory Board for the Scheme.



偶有個別市民對香港提供法律援助服務及事宜提出批評，這些批評乃源於對法援署工作的誤解。有時候這些批評甚至可能在社交媒體平台上演變為熱議話題。有關偏見及錯誤認知不僅會削弱公眾對法援署的信心，亦可能影響整個法律援助制度的成效。就此而言，本局已委聘公關顧問公司，以加強法律援助政策及相關服務在香港的正面形象。於2023年7月，該顧問公司安排本局主席參加由一位立法會議員主持的線上訪談節目，討論有關實施完善法援制度的措施及與法律援助相關的議題。此外，本局主席及法援署署長亦於2023年10月出席由香港商業電台制作的直播電台節目「政好星期天」。透過這個節目，本局及法援署可釐清一些對法援服務的錯誤觀念及藉此宣傳完善法援制度的措施。

除宣傳計劃外，法援署亦按本局的建議制定一個有系統的公眾溝通計劃，並於2023至2024年間通過三方面推行，以提升法援署的公眾形象並增強市民對香港法援制度的信心。

From time to time, there are criticisms raised by some members of the public on the provision of legal aid services and certain legal aid issues in Hong Kong arising from their misunderstanding and misconception of LAD's work. Sometimes the criticisms may even be stirred up into viral topics on social media platforms. Such biased opinions and misperceptions would not only lessen the public confidence in LAD but may also affect the effectiveness of the overall legal aid system. In this regard, the Council has engaged a public relations consultancy to reinforce the positive image of the legal aid policy and the provision of related services in Hong Kong. In July 2023, the consultancy arranged for the Chairman to attend an online interview programme hosted by a member of Legislative Council to discuss the implementation of enhancement measures on the legal aid system and the prevailing issues related to legal aid. Further, the Chairman and the Director of Legal Aid also attended a live radio programme "Beautiful Sunday" broadcasted by the Commercial Radio Hong Kong in October 2023. This programme provided a very good opportunity for the Council and LAD to dispel fallacies and to promote the enhancement measures.

Apart from the publicity programmes, LAD also mapped out a structured public communication plan based on the Council's suggestions. The plan was rolled out through a three-pronged approach in 2023-2024 to promote the Department's image and to bolster up public confidence in the legal aid system of Hong Kong.

與相關持分者的聯繫

Communication with Relevant Stakeholders

宣傳及傳播資訊

為更有效傳播法律援助資訊，法援署已選定六個與法律援助相關且公眾普遍關注的主題，並透過不同宣傳渠道進行推廣。該六個主題包括「法援之道」、「有效使用法律援助資源」、「打擊濫用法律援助」、「律師提名」、「司法覆核案件中的法律援助」及「提高透明度」。為實現其所訂立的目標，法援署已接觸主要網絡媒體安排進行訪談，當中包括香港大公文匯傳媒集團。此外，法援署了解教育的重要性，亦為非政府組織、本地大學及中學舉行講座以接觸年輕一代。隨著推廣範圍擴大，法援署的工作透明度亦進一步提升。

及時回應媒體的不實報道

由於媒體不實報道可引起社會的批評，法援署已組成了一個快速回應小組以便及時駁斥虛假及誤導資訊。此外，法援署亦加強宣傳工作，製作了一系列於各社交媒體平台上發佈的媒體資料包，當中包括問答集、簡易導讀及資訊圖表，以擴大公眾對準確接收法援資料及重要資訊的認識。

Promotion and Dissemination of Information

With the aim for better dissemination of legal aid information, LAD identified six topical legal aid-related issues of common public concern for promotion via different publicity channels. The six topics ranged from “a gateway to justice”, “efficient use of legal aid resources”, “combating abuse of legal aid”, “nomination of lawyers”, “legal aid in judicial review cases” and “enhancing transparency”. To achieve the above objectives, interviews with leading online media, including the Hong Kong Ta Kung Wen Wei Media Group, were lined up for LAD officials. In addition, LAD also recognised the importance of education and hence reached out to younger generation by conducting visits and talks for non-governmental organisations, local universities and secondary schools. With a widened scope of promotion, the transparency of LAD’s work was enhanced.

Timely Response to Inaccurate Media Reports

As inaccurate media reports might sometimes lead to social agitation, LAD had already formed a quick response team to timely refute false and misleading information. Moreover, LAD also stepped up their promotional work by creating an array of media kits which included Q&As, easy digest and infographics on various social media platforms to broaden the public’s exposure to accurate information and important messages related to legal aid.



加強與持分者的合作

法援署致力加強與香港大律師公會、香港律師會、立法會議員、保險業界及相關工會之持分者的溝通與互動，以促進公眾對法援制度的理解。此外，法援署與立法會議員建立了更緊密的關係，期望在處理具爭議的法援議題時可爭取相關支持。

於本年度，本局主席代表局方出席數項重要活動，從而推廣香港的法律援助服務，其中包括2024年法律年度開啟典禮以及香港律師會周年招待酒會。這些都是寶貴的活動讓本局主席與專業人士交流，以了解法律界的最新發展。於未來，本局將繼續與持分者及公眾保持有效的溝通渠道，以確保市民可在香港法律制度下公平地尋求正義伸張。

Strengthen Collaboration with Stakeholders

LAD endeavoured to strengthen communication and interaction with stakeholders including the Hong Kong Bar Association, the Law Society of Hong Kong, members of Legislative Council, insurance sectors and relevant trade unions in order to promote public understanding of the legal aid system. Furthermore, LAD had established a closer relationship with the members of Legislative Council for enlisting their support in the handling of controversial and topical legal aid issues.

On behalf of the Council, the Chairman attended a couple of significant events throughout the year to promote the legal aid services in Hong Kong, including but not limited to the ceremonial opening of the legal year 2024 and the annual cocktail reception of the Law Society of Hong Kong. These were all valuable business networking events providing opportunities to connect with professionals and to keep abreast of the latest development in the legal sector. In the years ahead, the Council would continue to maintain an effective communication channel with stakeholders and the public for fair access to the legal system in Hong Kong.

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法律援助署署長批出法援的人士，可以在其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香港執業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，讓通過法援經濟審查的人士可申請免費提供一張大律師證明書。為防止計劃被濫用，每名申請人只能就同一案件申請一張證明書。在民事案件方面，本局只會考慮為已在上訴法庭進行聆訊，並有意就實質裁決所頒布的判決、判定或命令向終審法院提出上訴的案件，安排簽發大律師證明書。至於非正審的判決、判定和命令，本局將不會安排簽發大律師證明書。

在2023年4月1日至2024年3月31日期間，本局共接獲34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」，佔刑事案件的總申請數目一半以上；至於民事案件則沒有顯著的主要類別。在34宗申請中，24宗獲批，9宗被拒，1宗被終止。

Under section 26A of the Legal Aid Ordinance, a person who has been refused legal aid by the Director of Legal Aid in respect of his/her appeal to the Court of Final Appeal (CFA) may seek a review of the refusal within 28 days of the decision. The application for review must be accompanied by a certificate by counsel practising in Hong Kong to state that the person has a reasonable prospect of success in the appeal to the CFA and the grounds for that opinion.

To assist persons who lack means to seek a review of legal aid refusal, the Council has implemented an assistance scheme in which the person who has passed the means test for legal aid may apply 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, the Council will only consider to provide a certificate by counsel if the case has been heard by the Court of Appeal (CA) and the intended appeal to the CFA is related to a judgment or decision or order on the substantive merits of the case as opposed to an interlocutory decision or order by the CA.

From 1 April 2023 to 31 March 2024, the Council received 34 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, there was no prevalent majority type of case. Of the 34 applications, 24 were approved, 9 were refused and 1 was aborted.

24 宗獲批的申請全部均已獲發出大律師證明書。在已簽發的 24 份證明書中，7 份述明申請人有合理機會上訴得直，另外 17 份則述明申請人提出的上訴並無合理機會得直。

在 2022-2023 年度及 2023-2024 年度接獲申請的相關統計列表如下：

Certificates by counsel were all issued in respect of the 24 approved applications. Of the 24 certificates issued, 7 stated that the applicant had reasonable prospects of success in his/her intended appeal while 17 stated that they did not.

The relevant statistics on the applications received in 2022-2023 and 2023-2024 are set out in the table below –

	1.4.2022 至 31.3.2023			1.4.2023 至 31.3.2024		
	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	23	6	29	22	2	24
被拒 Refused	6	5	11	1	8	9
被終止 Aborted	0	0	0	0	1	1
被撤回 Withdrawn	1	0	1	0	0	0
總計 Total	30	11	41	23	11	34
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	6	2	8	6	1	7
無合理機會上訴得直案件 Cases certified not to have reasonable prospects of success	17	4	21	16	1	17
總計 Total	23	6	29	22	2	24
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	2	2	4	2	0	2
經法援署覆核後仍不獲提供法律援助 Legal aid not granted after review by LAD	4	0	4	4	1	5
總計 Total	6	2	8	6	1	7

提供大律師證明書計劃

Scheme of Provision of Certificate by Counsel

以上統計數據顯示：

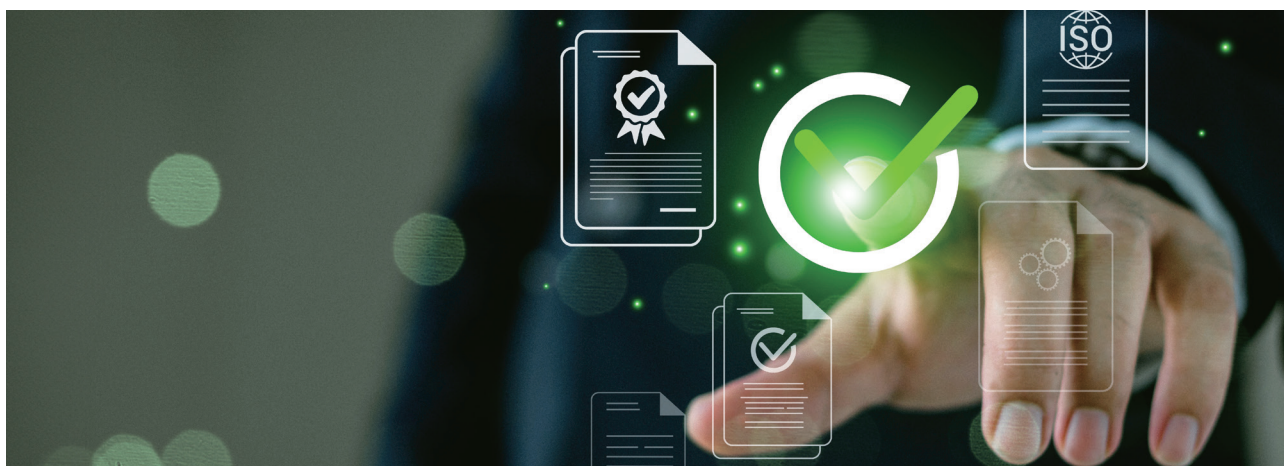
- (a) 2023-2024年度總申請數目下降17%（由2022-2023年度的41宗下降至2023-2024年度的34宗）；與刑事案件有關的申請下降23%（由2022-2023年度的30宗下降至2023-2024年度的23宗），而與民事案件有關的申請數目於2022-2023年度及2023-2024年度則相同；
- (b) 獲大律師證明有合理機會上訴得直的案件比率由2022-2023年度的28%微升至2023-2024年度的29%；及
- (c) 法援署因應大律師證明書的意見而提供法律援助的案件比率，由2022-2023年度的50%下降至2023-2024年度的29%。

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

The above statistics reveal that –

- (a) the total number of applications in 2023-2024 has decreased by 17% (from 41 in 2022-2023 to 34 in 2023-2024), with a decrease of 23% in the number of applications for criminal cases (from 30 in 2022-2023 to 23 in 2023-2024) and the number of applications for civil cases remained the same for both 2022-2023 and 2023-2024;
- (b) the percentage of cases certified by counsel to have reasonable prospects of success slightly increased from 28% in 2022-2023 to 29% in 2023-2024; and
- (c) the percentage of cases where legal aid was granted by LAD in light of the counsel certificates decreased from 50% in 2022-2023 to 29% in 2023-2024.

For the purpose of the provision of certificate by counsel, one counsel and one solicitor from the panel of lawyers maintained by the Council will be assigned for each successful scheme application. The fees paid to assigned counsel and solicitor for the provision of a certificate are fixed.



在 2023-2024 年度，就 24 宗成功獲批的申請，合共撥出 966,000 元作為支付大律師及律師提供證明書的費用，詳情如下：

In 2023-2024, a total of \$966,000 was committed as fees for counsel and solicitors to provide certificates for the 24 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	總費用 Total Fees
刑事案件 Criminal Case	22	\$506,000	\$286,000	\$792,000
民事案件 Civil Case	2	\$116,000	\$58,000	\$174,000
總計 Total	24	\$622,000	\$344,000	\$966,000

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

作為計劃的管理人，本局有責任確保所有名冊內的大律師和律師均熟悉有關向終審法院提出上訴的程序和要求，以及具備相關的工作經驗。為履行該責任，本局於2023年度已完成名冊更新工作，而本局亦藉此機會邀請香港大律師公會及香港律師會尚未登記的會員加入名冊。於2024年3月31日，本局名冊內共有63名大律師和34名律師。

To join the panel maintained by the Council, counsel must have at least ten years' practicing experience and for solicitors, seven years. In addition, both counsel and solicitors must have handled at least three CA or CFA cases in the past three years. Senior counsel are exempted from the minimum experience requirements.

As the administrator of the scheme, the Council has the responsibility to ensure that counsel and solicitors on the panel possess both relevant experience and sound knowledge of the laws and practices relating to appeal procedures and requirements for appeal to the CFA. To perform this duty, a panel updating exercise was completed in 2023 and the Council also took the opportunity to invite members of the Hong Kong Bar Association and the Law Society of Hong Kong, who have not yet registered with the Council, to join the panel. As at 31 March 2024, the number of counsel and solicitors on the panel were 63 and 34 respectively.

管理 Management

行政 Administration

法援局會議出席記錄

法援局在2023-2024年度召開了四次會議。各成員出席情況列表如下：

Attendance at Council Meetings

In 2023-2024, the Council convened four meetings. The attendance 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
梁永祥教授 GBS, JP Prof. William LEUNG GBS, JP	4
鄭宇傑大律師 Mr Bosco CHENG	3
艾家敦大律師 Mr Robin EGERTON	3
傅嘉綿律師 Mr Tom FU	3
劉詩韻女士 MH, JP Ms Serena LAU MH, JP	4
李佩珊女士 Ms Rosita LEE	3
岑君毅律師 JP Mr Ronald SUM JP	3
溫麗司女士 Miss Iris WAN	3
楊建霞女士 Ms Yvonne YEUNG	1
法律援助署署長 Director of Legal Aid	4



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，不論種族背景，皆有平等機會獲得公共服務。為配合政府的政策，本局在提供公共服務時已參考這些指引，並將「提供大律師證明書計劃」申請表及相關通告翻譯為中英以外的十種語言。於2023-2024年度，本局繼續按要求提供有關計劃的傳譯和筆譯服務，而本局所有員工會適當運用在培訓中所學到的技巧，協助不同種族人士遞交申請。

Adoption of Administrative Guidelines on Promotion of Racial Equality

The Administrative Guidelines on Promotion of Racial Equality implemented by the Government were revised in 2019 and aimed to be applied to all Government Bureaux and Departments as well as related organisations. These Guidelines provide guidance to public authorities so that people of Hong Kong, regardless of their racial background, enjoy equal access to public services. To support the Government's policy, the Council has made reference to the Guidelines in the delivery of services to members of the public and translated the relevant notice as well as the application form of the Scheme on Provision of Certificate by Counsel into ten languages other than Chinese and English. In 2023-2024, the Council continued to provide interpretation and translation services on the Scheme upon request and all staff in the Council were ready to render help for people of diverse races in their submissions of applications and applied the techniques learnt in the training where appropriate.

行政 Administration

職業健康與安全

本局高度重視員工健康及工作環境衛生，以確保員工在安全的環境下工作。於2023年，本局再度聘用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，為了減低辦公室內細菌散播的風險，本局繼續提高警覺，定期安排地氈、窗簾和風機盤管組件的清洗服務，於辦公室入口處設置消毒地墊，並為需要向公眾提供面對面服務的員工配備酒精搓手液、外科口罩及手套等個人防護裝備。本局透過這些措施致力為全體員工建立一個無菌和安全的工作環境，讓他們發揮最佳的工作表現。

Occupational Safety and Health

The Council goes on to maintain a safe working environment and attach great importance to the health of staff and the hygiene of workplace. In 2023, the Council engaged an accredited Indoor Air Quality Certificate Issuing Body again 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. Moreover, the Council stayed vigilant to reduce the risk of viral infection spread in office by arranging regular cleansing services for the carpet, curtain and fan coil units, and providing sanitising mat at the entrance of the office and personal protective equipment such as alcohol-based handrub, surgical masks and gloves for staff who rendered face-to-face services to the public members. With these measures, a germ-free and well-protected working atmosphere was created for all staff to perform at their best.



職員編制

截至2024年3月底，秘書處共有五名職員，包括四名由政府借調的公務員和一名由本局聘請的合約員工。

財務事宜

本局為公帑資助的法定機構，於2023-2024年度，本局從政府收取的補助為7,100,000元，全年總支出為6,816,000元。

Staffing

As at the end of March 2024, the Secretariat had five staff members comprising four civil service staff seconded from the Government and one staff employed by the Council on contract basis.

Finance Matters

The Council is a Government-funded statutory body. Subventions received from the Government for 2023-2024 amounted to \$7.1 million. Total expenditure of the year was \$6.816 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50至70頁的法律援助服務局財務報表，該等財務報表包括於2024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，包括重大會計政策資料。

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2024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 50 to 70, which comprise the balance sheet as at 31 March 2024, 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 material accounting policy information.

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 2024, 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:

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

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

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

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

- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Legal Aid Services Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.



審計署署長
首席審計師
蔡秀玫代行

S. M. CHOI
Principal Auditor
for Director of Audit

2024年8月20日
審計署
香港
金鐘道66號
金鐘道政府合署高座6樓

20 August 2024
Audit Commission
6th Floor, High Block
Queensway Government Offices
66 Queensway
Hong Kong

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

資產負債表 BALANCE SHEET

於2024年3月31日 AS AT 31 MARCH 2024

		附註 Note	2024 港幣 HK\$	2023 港幣 HK\$
非流動資產	NON-CURRENT ASSETS			
使用權資產	Right-of-use assets	3	3,822,871	816,745
物業、廠房及設備	Property, plant and equipment	4	12,290	13,045
			<u>3,835,161</u>	<u>829,790</u>
流動資產	CURRENT ASSETS			
現金及等同現金項目	Cash and cash equivalents	5	1,409,256	1,440,655
應收利息	Interest receivable		2,355	1,630
按金	Deposits		2,250	2,250
			<u>1,413,861</u>	<u>1,444,535</u>
流動負債	CURRENT LIABILITIES			
租賃負債	Lease liabilities	6	(1,503,437)	(860,591)
職員約滿酬金撥備	Provision for staff gratuities		(8,605)	(8,200)
未放取假期撥備	Provision for untaken leave		(6,334)	(6,523)
			<u>(1,518,376)</u>	<u>(875,314)</u>
淨流動(負債)/資產	NET CURRENT (LIABILITIES)/ASSETS		<u>(104,515)</u>	<u>569,221</u>
非流動負債	NON-CURRENT LIABILITIES			
租賃負債	Lease liabilities	6	(2,365,629)	–
淨資產	NET ASSETS		<u>1,365,017</u>	<u>1,399,011</u>
上列項目代表：	Representing:			
政府基金	GOVERNMENT FUNDS			
經常性補助基金	Recurrent subvention fund	7	<u>1,365,017</u>	<u>1,399,011</u>

隨附附註 1 至 13 為本財務報表的一部分。

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

梁永祥教授
主席

(Prof. William Leung)
Chairman

此等財務報表已於2024年8月20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 20 August 2024.

收支報表 INCOME AND EXPENDITURE ACCOUNT

截至 2024 年 3 月 31 日止年度 FOR THE YEAR ENDED 31 MARCH 2024

		附註 Note	2024 港幣 HK\$	2023 港幣 HK\$
收入	INCOME			
政府補助	Government subventions	8	7,100,000	7,200,000
利息收入	Interest income		9,717	2,578
			<u>7,109,717</u>	<u>7,202,578</u>
支出	EXPENDITURE			
職員酬金	Staff emoluments	9	(4,405,084)	(4,432,301)
折舊費用	Depreciation charge			
– 使用權資產	– Right-of-use assets	3	(1,563,929)	(1,633,492)
– 物業、廠房及設備	– Property, plant and equipment	4	(6,345)	(5,568)
管理費	Management fees		(244,922)	(223,625)
租賃負債利息支出	Interest expense on lease liabilities	6	(111,784)	(24,823)
其他支出	Other expenses	10	(483,636)	(503,758)
			<u>(6,815,700)</u>	<u>(6,823,567)</u>
年度盈餘	SURPLUS FOR THE YEAR		294,017	379,011
其他全面收益	Other comprehensive income		–	–
年度全面收益總額	TOTAL COMPREHENSIVE INCOME FOR THE YEAR		<u>294,017</u>	<u>379,011</u>

隨附附註 1 至 13 為本財務報表的一部分。

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

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

權益變動表 STATEMENT OF CHANGES IN EQUITY

截至2024年3月31日止年度 FOR THE YEAR ENDED 31 MARCH 2024

		港幣 HK\$
經常性補助基金	RECURRENT SUBVENTION FUND	
於2022年4月1日結餘	Balance at 1 April 2022	1,202,295
退回政府款項	Refunded to Government	(182,295)
年度全面收益總額	Total comprehensive income for the year	379,011
於2023年3月31日結餘	Balance at 31 March 2023	1,399,011
退回政府款項	Refunded to Government	(328,011)
年度全面收益總額	Total comprehensive income for the year	294,017
於2024年3月31日結餘	Balance at 31 March 2024	1,365,017

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 2024 年 3 月 31 日止年度 FOR THE YEAR ENDED 31 MARCH 2024

	附註 Note	2024 港幣 HK\$	2023 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	294,017	379,011
調整項目：	Adjustments for:		
物業、廠房及設備折舊	Depreciation on property, plant and equipment	6,345	5,568
使用權資產折舊	Depreciation on right-of-use assets	1,563,929	1,633,492
利息收入	Interest income	(9,717)	(2,578)
租賃負債利息支出	Interest expense on lease liabilities	111,784	24,823
職員約滿酬金撥備增加／(減少)	Increase/(Decrease) in provision for staff gratuities	405	(11,955)
未放取假期撥備減少	Decrease in provision for untaken leave	(189)	(5,458)
經營活動所得的現金淨額	Net cash from operating activities	1,966,574	2,022,903
投資活動的現金流量	Cash flows from investing activities		
購買物業、廠房及設備	Acquisition of property, plant and equipment	(5,590)	—
已收利息	Interest received	8,992	958
投資活動所得的現金淨額	Net cash from investing activities	3,402	958
融資活動的現金流量	Cash flows from financing activities		
退回政府款項	Amount refunded to Government	(328,011)	(182,295)
支付租賃負債	Payments of lease liabilities	(1,673,364)	(1,726,608)
融資活動所用的現金淨額	Net cash used in financing activities	(2,001,375)	(1,908,903)
現金及等同現金項目 (減少)／增加淨額	Net (decrease)/increase in cash and cash equivalents	(31,399)	114,958
年初的現金及等同現金項目	Cash and cash equivalents at beginning of year	1,440,655	1,325,697
年末的現金及等同現金項目	Cash and cash equivalents at end of year	1,409,256	1,440,655

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.

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

財務報表附註

1. 一般資料

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

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

本局註冊辦事處的地址為香港銅鑼灣告士打道262號中糧大廈16樓1601室。

2. 重大會計政策

2.1 符合準則聲明

本局的財務報表乃根據《法律援助服務局條例》與香港會計師公會頒布的香港財務報告準則（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。本局採納的重大會計政策列載如下。

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

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

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

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

2. MATERIAL ACCOUNTING POLICIES

2.1 Statement of compliance

The financial statements of the Council have been prepared in accordance with the Legal Aid Services Council Ordinance and all applicable Hong Kong Financial Reporting Standards (HKFRSs), which is a collective term that includes all applicable individual HKFRSs, Hong Kong Accounting Standards and Interpretations issued by the Hong Kong Institute of Certified Public Accountants (HKICPA). Material accounting policies adopted by the Council are 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。

本局在實施會計政策時並不涉及任何關鍵的會計判斷，在報告日亦無對未來作出任何主要的假設或估計有其他重要的不明朗因素會構成重大風險，導致資產和負債的帳面值在來年需大幅修訂。

2.2 Basis of preparation of the financial statements

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

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

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

There are no 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.

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

2.3 新增及經修訂香港財務報告準則的影響

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

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

2.4 金融資產及金融負債

(i) 初始確認與計量

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

2.3 Impact of new and revised HKFRSs

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

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

2.4 Financial assets and financial liabilities

(i) Initial recognition and measurement

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

(ii) 分類及其後計量

按攤銷成本值計量的金融資產

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

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

(ii) Classification and subsequent measurement

Financial assets measured at amortised cost

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

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

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

按攤銷成本值計量的金融負債

這包括租賃負債，它們其後採用實際利率法按攤銷成本值計量。

(iii) 註銷確認

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

當合約指明的債務被解除、取消或到期時，該金融負債會被註銷確認。

(iv) 金融資產減值

對於按攤銷成本值計量的金融資產，本局以預期信貸虧損計量須予確認的虧損準備。

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

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

Financial liabilities measured at amortised cost

These comprise lease liabilities. They are subsequently measured at amortised cost using the effective interest method.

(iii) Derecognition

A financial asset is derecognised when the contractual rights to receive the cash flows from the financial asset expire, or where the financial asset together with substantially all the risks and rewards of ownership have been transferred.

A financial liability is derecognised when the obligation specified in the contract is discharged, is cancelled or expires.

(iv) Impairment of financial assets

For financial assets measured at amortised cost, the Council measures the expected credit losses to determine the loss allowance required to be recognised.

Expected credit losses are a probability-weighted estimate of credit losses. They are based on the difference between the contractual cash flows due in accordance with the contract and the cash flows that the Council expects to receive, discounted at the effective interest rate. They are measured on either of the following bases:

- 12-month expected credit losses (for financial instruments for which there has not been a significant increase in credit risk since initial recognition): these are losses that are expected to result from possible default events within the 12 months after the reporting date; or

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

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

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

如沒有合理期望可收回合約現金流量，金融資產會被撇銷。

- lifetime expected credit losses (for financial instruments for which there has been a significant increase in credit risk since initial recognition): these are losses that are expected to result from all possible default events over the expected life of the financial instruments.

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

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

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

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

2.5 收入的確認

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

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

利息收入採用實際利率法以應計基礎確認入帳。

2.6 租賃

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

2.5 Revenue recognition

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

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

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

2.6 Leases

A lease is recognised in the balance sheet as a right-of-use asset with a corresponding lease liability recognised at the lease commencement date, except that 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.

(i) 使用權資產

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

(ii) 租賃負債

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

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

(i) Right-of-use asset

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

(ii) Lease liability

The lease liability is initially measured at the present value of the remaining lease payments, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Council's incremental borrowing rate. The incremental borrowing rate is the rate of interest that the Council would have to pay to borrow over a similar term, and with a similar security, the funds necessary to obtain an asset of a similar value to the right-of-use asset in a similar economic environment. The lease liability is subsequently increased by the interest cost on the lease liability and decreased by lease payment made.

Lease payments are allocated between the liability and finance cost. The finance cost is charged to the income and expenditure account over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period.

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

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

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

2.7 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

Staff gratuities, salaries and annual leave entitlements are accrued and recognised as expenditure in the year in which associated services are rendered by the staff. Staff on-costs, including pension, Government's contribution to the Civil Service Provident Fund Scheme and housing and medical benefits provided to the seconded staff by the Government, are charged as expenditure in the year in which the services are rendered.

2.9 現金及等同現金項目

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

2.10 非金融資產的減值

非金融資產（包括物業、廠房及設備以及使用權資產）的帳面值於每個報告日評估，以確定有否出現減值跡象。若有任何減值跡象，當資產的帳面值高於其可收回金額，則有關減值虧損在收支報表內確認。資產的可收回金額為其公平值減出售成本與使用值兩者中的較高者。

2.9 Cash and cash equivalents

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

2.10 Impairment of non-financial assets

The carrying amounts of non-financial assets, including property, plant and equipment and right-of-use assets, are reviewed at each reporting date to identify any indication of impairment. If any such indication exists, an impairment loss is recognised in the income and expenditure account whenever the carrying amount of an asset exceeds its recoverable amount. The recoverable amount of an asset is the higher of its fair value less costs of disposal and value in use.

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

3. 使用權資產

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。本局已續簽兩份租賃協議，租賃期由2023年10月1日至2026年9月30日。所有租賃付款均為固定。

使用權資產的帳面值及年內變動列示如下：

辦公室租賃

3. RIGHT-OF-USE ASSETS

The Council entered into two lease agreements for its office premises of which the lease term is from 15 October 2020 to 30 September 2023. The Council renewed the two lease agreements of which the lease term is from 1 October 2023 to 30 September 2026. All the lease payments are fixed.

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

Office lease

		2024 港幣 HK\$	2023 港幣 HK\$
成本	Cost		
年初結餘	Balance at beginning of year	7,350,712	7,350,712
年內購入	Addition during the year	4,570,055	–
年末結餘	Balance at end of year	11,920,767	7,350,712
累計折舊	Accumulated depreciation		
年初結餘	Balance at beginning of year	6,533,967	4,900,475
年內折舊	Charge for the year	1,563,929	1,633,492
年末結餘	Balance at end of year	8,097,896	6,533,967
帳面淨值	Net book value		
年末結餘	Balance at end of year	3,822,871	816,745
年初結餘	Balance at beginning of year	816,745	2,450,237

4. 物業、廠房及設備

4. PROPERTY, PLANT AND EQUIPMENT

		電腦設備 Computer equipment 港幣 HK\$	辦公室設備 Office equipment 港幣 HK\$	傢具及裝置 Furniture and fixtures 港幣 HK\$	總數 Total 港幣 HK\$
成本	Cost				
於 2022 年 4 月 1 日及 2023 年 3 月 31 日	At 1 April 2022 and 31 March 2023	86,296	67,104	24,750	178,150
年內購入	Addition during the year	5,590	–	–	5,590
年內註銷	Disposal during the year	(1,030)	–	–	(1,030)
於 2024 年 3 月 31 日	At 31 March 2024	<u>90,856</u>	<u>67,104</u>	<u>24,750</u>	<u>182,710</u>
累計折舊	Accumulated depreciation				
於 2022 年 4 月 1 日	At 1 April 2022	78,821	67,104	13,612	159,537
年內折舊	Charge for the year	3,093	–	2,475	5,568
於 2023 年 3 月 31 日	At 31 March 2023	81,914	67,104	16,087	165,105
年內折舊	Charge for the year	3,870	–	2,475	6,345
註銷回撥	Written back on disposal	(1,030)	–	–	(1,030)
於 2024 年 3 月 31 日	At 31 March 2024	<u>84,754</u>	<u>67,104</u>	<u>18,562</u>	<u>170,420</u>
帳面淨值	Net book value				
於 2024 年 3 月 31 日	At 31 March 2024	<u>6,102</u>	<u>–</u>	<u>6,188</u>	<u>12,290</u>
於 2023 年 3 月 31 日	At 31 March 2023	<u>4,382</u>	<u>–</u>	<u>8,663</u>	<u>13,045</u>

5. 現金及等同現金項目

5. CASH AND CASH EQUIVALENTS

		2024 港幣 HK\$	2023 港幣 HK\$
銀行現金	Cash at bank	1,406,338	1,438,968
手頭現金	Cash in hand	2,918	1,687
		<u>1,409,256</u>	<u>1,440,655</u>

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

6. 租賃負債

租賃負債的帳面值及年內變動，包括現金及非現金變動，列示如下：

6. LEASE LIABILITIES

The carrying amount of lease liabilities and the movements during the year, including both cash and non-cash changes, are as follows:

		2024 港幣 HK\$	2023 港幣 HK\$
年初結餘	Balance at beginning of year	860,591	2,562,376
融資現金流量的變動：	Changes from financing cash flows:		
支付租賃負債	Payments of lease liabilities	(1,673,364)	(1,726,608)
非現金變動：	Non-cash changes:		
與新租賃相關的	Increase in lease liabilities relating to		
租賃負債增加	new leases	4,570,055	–
租賃負債的利息費用	Interest expense on lease liabilities	111,784	24,823
年末結餘	Balance at end of year	3,869,066	860,591
歸類為：	Classified as:		
流動負債	Current liabilities	1,503,437	860,591
非流動負債	Non-current liabilities	2,365,629	–
		3,869,066	860,591
租賃負債的到期狀況	Maturity profile of lease liabilities		
(未折現的合約現金流量)：	(contractual undiscounted cash flows):		
– 1年內	– within 1 year	1,620,120	863,304
– 1年後但2年內	– after 1 year but within 2 years	1,620,120	–
– 2年後但5年內	– after 2 years but within 5 years	810,060	–
		4,050,300	863,304
收支報表內確認與租賃	Expense items in relation to the lease		
有關的支出項目：	recognised in the income and		
	expenditure account:		
租賃負債的利息費用	Interest expense on lease liabilities	111,784	24,823
租賃現金流出總額：	Total cash outflow for leases:		
租賃負債	Lease liabilities	1,673,364	1,726,608

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

從政府收取的補助為 7,100,000 港元(2023 年：7,200,000 港元)。

7. RECURRENT SUBVENTION FUND

The reserve ceiling is 15% of the approved annual recurrent subvention, which refers to the subvention amount stated in the audited financial statements in the preceding year. If the level of the reserve exceeds the ceiling, the Council should return the amount in excess to the Government in the following financial year upon issuance of the audited financial statements.

8. GOVERNMENT SUBVENTIONS

Subventions received from the Government amounted to HK\$7,100,000 (2023: HK\$7,200,000).

		2024 港幣 HK\$	2023 港幣 HK\$
年度經常性補助	Annual recurrent grant	7,100,000	7,140,000
非經常性補助	Non-recurrent grant	—	60,000
政府補助	Subventions from the Government	<u>7,100,000</u>	<u>7,200,000</u>

9. 職員酬金

9. STAFF EMOLUMENTS

		2024 港幣 HK\$	2023 港幣 HK\$
公務員員工：	Civil service staff:		
薪金	Staff cost	4,193,657	4,137,949
非公務員合約員工：	Non-civil-service contract staff:		
薪金	Staff salaries	184,025	259,060
約滿酬金	Gratuities	17,671	23,737
強積金	Provident fund	9,920	14,514
未放取假期撥備	Provision for untaken leave	(189)	(2,959)
		<u>211,427</u>	<u>294,352</u>
		<u>4,405,084</u>	<u>4,432,301</u>

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

10. 其他支出

10. OTHER EXPENSES

		2024 港幣 HK\$	2023 港幣 HK\$
調查及顧問服務	Survey and consultancy	258,000	240,000
編製年報／通訊	Production of annual report/newsletter	64,500	64,300
常規出版物、期刊及雜誌	General publications, periodicals and journals	–	53,580
公用設施及行政支出	Utility and administration expenses	98,865	95,774
會計費用	Accountancy fee	44,400	40,500
其他支出	Other expenses	17,871	9,604
		483,636	503,758

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、利率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, interest rate 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。本局的金融資產於報告日須承受的最高信貸風險是相等於資產的帳面值。

Credit risk is the risk that one party to a financial instrument will fail to discharge an obligation and cause the other party to incur a financial loss. The maximum exposure to credit risk of the financial assets of the Council at the reporting date is equal to their carrying amounts.

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，本局所面臨的信貸風險被認為有限。

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 Council's exposure to credit risk is considered to be limited.

按穆迪評級分析，銀行現金在報告日的信貸質素呈列如下。

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

		2024 港幣 HK\$	2023 港幣 HK\$
按信貸評級列示的銀行現金	Cash at bank, by credit rating		
Aa1 至 Aa3	Aa1 to Aa3	<u>1,406,338</u>	<u>1,438,968</u>

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

利率風險

利率風險指金融工具的公平值或未來現金流量因市場利率變動而波動的風險。此可進一步分為公平值利率風險和現金流量利率風險。

公平值利率風險指金融工具的公平值因市場利率變動而波動的風險。由於本局並無按固定利率計息的金融資產，因此市場利率變動不會影響本局的盈餘／虧絀。

現金流量利率風險指金融工具的未來現金流量因市場利率變動而波動的風險。由於來自浮息金融工具的利息收入並不重大，因此本局面臨的現金流量利率風險較低。

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

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. This can be further classified into fair value interest rate risk and cash flow interest rate risk.

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. Since the Council does not have financial assets bearing interest at fixed rates, changes in market interest rates will not affect the Council's surplus/deficit.

Cash flow interest rate risk is the risk that future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Council's exposure to cash flow interest rate risk is small because interest income from financial instruments bearing interest at a floating rate is not significant.

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

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。

12. 資本管理

本局的資本結構只包括政府的經常性補助，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。

Liquidity risk

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

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

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

12. CAPITAL MANAGEMENT

The capital structure 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.

