

审计署署长报告－法律援助服务局帐目审计结果

Report of the Director of Audit on the Accounts of LASC

独立审计师报告 致立法会

意见

我已审计刊载于第48至67页的法律援助服务局财务报表，该等财务报表包括于2025年3月31日的资产负债表与截至该日止年度的收支报表、权益变动表和现金流量表，以及财务报表的附注，包括重大会计政策资料。

我认为，该等财务报表已按照香港会计师公会颁布的《香港财务报告会计准则》真实而中肯地反映法律援助服务局于2025年3月31日的财务状况及截至该日止年度的财务表现和现金流量，并已按照《法律援助服务局条例》(第489章)妥为拟备。

意见的基础

我已按照《法律援助服务局条例》第13(1)条及审计署的审计准则进行审计。我根据该等准则而须承担的责任，详载于本报告「审计师就财务报表审计而须承担的责任」部分。根据该等准则，我独立于法律援助服务局，并已按该等准则履行其他道德责任。我相信，我所获得的审计凭证是充足和适当地为我的审计意见提供基础。

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 48 to 67, which comprise the balance sheet as at 31 March 2025, 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 2025, and of its financial performance and cash flows for the year then ended in accordance with HKFRS Accounting Standards as 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.

法律援助服务局就财务报表而须承担的责任

法律援助服务局须负责按照香港会计师公会颁布的《香港财务报告会计准则》及《法律援助服务局条例》拟备真实而中肯的财务报表，及落实其认为必要的内部控制，使财务报表不存有因欺诈或错误而导致的重大错误陈述。

在拟备财务报表时，法律援助服务局须负责评估其持续经营的能力，以及在适用情况下披露与持续经营有关的事项，并以持续经营作为会计基础。

审计师就财务报表审计而须承担的责任

我的目标是就整体财务报表是否不存有任何因欺诈或错误而导致的重大错误陈述取得合理保证，并发出包括我意见的审计师报告。合理保证是高水平的保证，但不能确保按审计署审计准则进行的审计定能发现所存有的任何重大错误陈述。错误陈述可以由欺诈或错误引起，如果合理预期它们个别或汇总起来可能影响财务报表使用者所作出的经济决定，则会被视作重大错误陈述。

在根据审计署审计准则进行审计的过程中，我会运用专业判断并秉持专业怀疑态度。我也会：

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 HKFRS Accounting Standards as issued by the HKICPA and the Legal Aid Services Council Ordinance, and for such internal control as the Legal Aid Services Council determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

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

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- － 识别和评估因欺诈或错误而导致财务报表存有重大错误陈述的风险；设计及执行审计程序以应对这些风险；以及取得充足和适当的审计凭证，作为我意见的基础。由于欺诈可能涉及串谋、伪造、蓄意遗漏、虚假陈述，或凌驾内部控制的情况，因此未能发现因欺诈而导致重大错误陈述的风险，较未能发现因错误而导致者为高；
- － 了解与审计相关的内部控制，以设计适当的审计程序。然而，此举并非旨在对法律援助服务局内部控制的有效性发表意见；
- － 评价法律援助服务局所采用的会计政策是否恰当，以及其作出的会计估计和相关资料披露是否合理；
- － 判定法律援助服务局以持续经营作为会计基础的做法是否恰当，并根据所得的审计凭证，判定是否存在与事件或情况有关，而且可能对法律援助服务局持续经营的能力构成重大疑虑的重大不确定性。如果我认为存在重大不确定性，则有必要在审计师报告中请使用者留意财务报表中的相关资料披露。假若所披露的相关资料不足，我便须发出非无保留意见的审计师报告。我的结论是基于截至审计师报告日止所取得的审计凭证。然而，未来事件或情况可能导致法律援助服务局不能继续持续经营；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

- 评价财务报表的整体列报方式、结构和内容，包括披露资料，以及财务报表是否中肯反映交易和事项。

我与法律援助服务局沟通计划的审计范围和时间安排以及重大审计发现等事项，包括我在审计期间识别出内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.



审计署署长
署理首席审计师
张滢代行

Ms Elaine Chang
Principal Auditor (Acting)
for Director of Audit

2025年8月19日
审计署
香港
金钟道66号
金钟道政府合署高座6楼

19 August 2025
Audit Commission
6th Floor, High Block
Queensway Government Offices
66 Queensway
Hong Kong

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资产负债表 BALANCE SHEET

于 2025 年 3 月 31 日 AS AT 31 MARCH 2025

		附注 Note	2025 港币 HK\$	2024 港币 HK\$
非流动资产	NON-CURRENT ASSETS			
使用权资产	Right-of-use assets	3	2,293,723	3,822,871
物业、厂房及设备	Property, plant and equipment	4	6,662	12,290
			<u>2,300,385</u>	<u>3,835,161</u>
流动资产	CURRENT ASSETS			
应收利息	Interest receivable		641	2,355
按金	Deposits		2,250	2,250
现金及等同现金项目	Cash and cash equivalents	5	1,340,996	1,409,256
			<u>1,343,887</u>	<u>1,413,861</u>
流动负债	CURRENT LIABILITIES			
租赁负债	Lease liabilities	6	(1,561,978)	(1,503,437)
职员约满酬金拨备	Provision for staff gratuities		(8,865)	(8,605)
未放取假期拨备	Provision for untaken leave		(6,503)	(6,334)
			<u>(1,577,346)</u>	<u>(1,518,376)</u>
淨流动负债	NET CURRENT LIABILITIES		<u>(233,459)</u>	<u>(104,515)</u>
非流动负债	NON-CURRENT LIABILITIES			
租赁负债	Lease liabilities	6	(803,651)	(2,365,629)
淨资产	NET ASSETS		<u>1,263,275</u>	<u>1,365,017</u>
上列项目代表:	Representing:			
政府基金	GOVERNMENT FUNDS			
经常性补助基金	Recurrent subvention fund	7	<u>1,263,275</u>	<u>1,365,017</u>

随附附注 1 至 13 为本财务报表的一部分。

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

梁永祥教授
主席

(Prof. William Leung)
Chairman

此等财务报表于 2025 年 8 月 19 日经法律援助服务局核实及批准发行。

Approved and authorised for issue by the Legal Aid Services Council on 19 August 2025.

收支报表 INCOME AND EXPENDITURE ACCOUNT

截止 2025年3月31日止年度 FOR THE YEAR ENDED 31 MARCH 2025

		附注 Note	2025 港币 HK\$	2024 港币 HK\$
收入	INCOME			
政府补助	Government subventions	8	6,830,000	7,100,000
利息收入	Interest income		7,400	9,717
			<u>6,837,400</u>	<u>7,109,717</u>
支出	EXPENDITURE			
职员薪金	Staff emoluments	9	(4,226,765)	(4,405,084)
折旧费用	Depreciation charge			
- 使用权资产	- Right-of-use assets	3	(1,529,148)	(1,563,929)
- 物业、厂房及设备	- Property, plant and equipment	4	(5,628)	(6,345)
管理费	Management fees		(244,922)	(244,922)
租赁负债利息支出	Interest expense on lease liabilities	6	(116,683)	(111,784)
其他支出	Other expenses	10	(515,979)	(483,636)
			<u>(6,639,125)</u>	<u>(6,815,700)</u>
年度盈餘	SURPLUS FOR THE YEAR		198,275	294,017
其他全面收益	OTHER COMPREHENSIVE INCOME		—	—
年度全面收益总额	TOTAL COMPREHENSIVE INCOME FOR THE YEAR		198,275	294,017

随附附注1至13为本财务报表的一部分。

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权益变动表 STATEMENT OF CHANGES IN EQUITY

截止 2025 年 3 月 31 日止年度 FOR THE YEAR ENDED 31 MARCH 2025

		港币HK\$
经常性补助基金	RECURRENT SUBVENTION FUND	
于2023年4月1日结余	Balance at 1 April 2023	1,399,011
退回政府款项	Refunded to Government	(328,011)
年度全面收益总额	Total comprehensive income for the year	294,017
于2024年3月31日及4月1日结余	Balance at 31 March 2024 and 1 April 2024	1,365,017
退回政府款项	Refunded to Government	(300,017)
年度全面收益总额	Total comprehensive income for the year	198,275
于2025年3月31日结余	Balance at 31 March 2025	1,263,275

随附附注1至13为本财务报表的一部分。

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

现金流量表 STATEMENT OF CASH FLOWS

截止 2025年3月31日止年度 FOR THE YEAR ENDED 31 MARCH 2025

	附注 Note	2025 港币 HK\$	2024 港币 HK\$
经营活动的现金流量	Cash flows from operating activities		
年度盈餘	Surplus for the year	198,275	294,017
调整项目：	Adjustments for:		
使用权资产折旧	Depreciation on right-of-use assets	1,529,148	1,563,929
物业、厂房及设备折旧	Depreciation on property, plant and equipment	5,628	6,345
利息收入	Interest income	(7,400)	(9,717)
租赁负债利息支出	Interest expense on lease liabilities	116,683	111,784
职员约满酬金拨备增加	Increase in provision for staff gratuities	260	405
未放取假期拨备增加/(减少)	Increase/(Decrease) in provision for untaken leave	169	(189)
经营活动所得的现金淨额	Net cash from operating activities	1,842,763	1,966,574
投资活动的现金流量	Cash flows from investing activities		
购买物业、厂房及设备	Acquisition of property, plant and equipment	—	(5,590)
已收利息	Interest received	9,114	8,992
投资活动所得的现金淨额	Net cash from investing activities	9,114	3,402
融资活动的现金流量	Cash flows from financing activities		
退回政府款项	Amount refunded to Government	(300,017)	(328,011)
支付租赁负债	Payments of lease liabilities	6 (1,620,120)	(1,673,364)
融资活动所用的现金淨额	Net cash used in financing activities	(1,920,137)	(2,001,375)
现金及等同现金项目减少淨额	Net decrease in cash and cash equivalents	(68,260)	(31,399)
年初的现金及等同现金项目	Cash and cash equivalents at beginning of year	1,409,256	1,440,655
年末的现金及等同现金项目	Cash and cash equivalents at end of year	5 1,340,996	1,409,256

随附附注1至13为本财务报表的一部分。

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财务报表附注

1. 一般资料

法律援助服务局(本局)于1996年9月1日根据《法律援助服务局条例》(第489章)成立。

本局是一个非牟利组织，旨在监管在香港由法律援助署提供的法律援助服务，并就法律援助政策向香港特别行政区政府(政府)提供意见。

本局注册办事处的地址为香港铜锣湾告士打道262号中粮大厦16楼1601室。

2. 重大会计政策

2.1 符合准则声明

本局的财务报表乃根据《法律援助服务局条例》及所有适用的香港财务报告会计准则(此乃综合词彙，包括香港会计师公会颁布的所有适用的个别香港财务报告准则、香港会计准则和诠释)编制。本局采纳的重大会计政策列载如下。

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 HKFRS Accounting Standards, which is a collective term that includes all applicable individual Hong Kong Financial Reporting Standards (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 财务报表的编製基准

财务报表按应计记帐方式及历史成本法编製。

编製符合香港财务报告会计准则的财务报表需要管理层作出判断、估计及假设。而有关判断、估计及假设会影响会计政策的採纳及资产、负债、收入及支出的呈报总额。此等估计及相关的假设是根据以往经验及其他在有关情况下认为合适的因素而制定。在欠缺其他现成数据的情况下，则採用此等估计及假设作为判断有关资产及负债的帐面值的基础，估计结果与实际价值或有不同。

该等估计及相关假设会被不断检讨修订。如修订只影响作出修订的会计期，会在该期内确认，但如影响作出修订的会计期及未来的会计期，有关修订便会在该期及未来的会计期内确认。

本局在实施会计政策时并不涉及任何关键的会计判断，在报告日亦无对未来作出任何主要的假设或估计有其他重要的不明朗因素会构成重大风险，导致资产和负债的帐面值在来年需大幅修订。

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 HKFRS Accounting Standards 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.

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2.3 新增及经修订的香港财务报告会计准则的影响

香港会计师公会颁布了若干新增或经修订的香港财务报告会计准则，于本局的本会计期首次生效或可供提早采纳。适用于本财务报表呈报年度的会计政策，并未因这些发展而有任何改变。

本局并未提早采纳本会计期尚未生效的任何修订、新准则和诠释。其中包括以下可能与本局相关的内容。

2.3 Impact of new and revised HKFRS Accounting Standards

The HKICPA has issued certain new or revised HKFRS Accounting Standards 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. These include the following which may be relevant to the Council.

于以下日期或之后开始的会计期生效 Effective for accounting periods beginning on or after

香港财务报告准则第18号「财务报表的列报和披露」
HKFRS 18 "Presentation and Disclosure in Financial Statements"

2027年1月1日
1 January 2027

本局正在评估这些修订、新准则和诠释在首次采纳期间预期产生的影响。直到目前为止，本局得出的结论为采纳该等修订、新准则及诠释不大可能会对财务报表构成重大影响。

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 金融资产及金融负债

(i) 初始确认及计量

本局在成为金融工具的合约条款其中一方当日确认有关金融资产及金融负债。它们初始时按公平值再加上或减去因收购该等金融资产或发行该等金融负债而直接引致的交易成本计量。

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 measured at fair value plus or minus transaction costs that are directly attributable to the acquisition of the financial assets or the issue of the financial liabilities.

(ii) 分类及其后计量

按摊销成本值计量的金融资产

这类资产包括应收利息、按金和现金及等同现金项目。持有这类资产旨在收取合约现金流量，即只包括所支付的本金及利息。它们其后使用实际利率法按摊销成本值计量。这些金融资产的亏损准备是根据附注2.4(iv)所述的预期信贷亏损模型计量。

实际利率法是计算金融资产或金融负债的摊销成本值，以及摊分及确认有关期间的利息收入或支出的方法。实际利率是指可将该金融资产或金融负债在预期有效期间内的预计未来现金收支，折现成该金融资产的帐面总值或该金融负债的摊销成本值所适用的贴现率。本局于计算实际利率时，会考虑该金融工具的所有合约条款以估计现金流量，但不会计及预期信贷亏损。有关计算包括与实际利率相关的所有收取自或支付予合约各方的费用、交易成本及所有其他溢价或折让。

(ii) Classification and subsequent measurement

Financial assets measured at amortised cost

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

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

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按摊销成本值计量的金融负债

这包括租赁负债，它们其后按附注 2.6(ii) 所述的方法计量。

(iii) 注销确认

当从金融资产收取现金流量的合约权利届满时，或该金融资产连同拥有权的绝大部分风险及回报已转让时，该金融资产会被注销确认。

当合约指明的债务被解除、取消或到期时，该金融负债会被注销确认。

(iv) 金融资产减值

对于按摊销成本值计量的金融资产，本局以预期信贷亏损计量须予确认的亏损准备。

预期信贷亏损是以经概率加权估计的信贷亏损。这些亏损为按合约应付予本局的合约现金流量与本局预期会收到的现金流量两者间的差额，并按实际利率折现。有关亏损以下列其中一个基础计量：

- 12个月预期信贷亏损（自初始确认以来，金融工具的信贷风险无大幅增加）：这是预期在报告日后12个月内可能发生的违约事件引致的亏损；或

Financial liabilities measured at amortised cost

These comprise lease liabilities. They are subsequently measured as described in note 2.6(ii).

(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

- 期限内预期信贷亏损(自初始确认以来，金融工具的信贷风险大幅增加)：这是预期在金融工具的有效期内所有可能出现的违约事件引致的亏损。

在评估金融工具的信贷风险自初始确认以来有否大幅增加，本局会比较金融工具在报告日和在初始确认日评估的违约风险。在评估风险时，如(i)借贷人无力对本局履行全部还款责任；或(ii)金融资产已逾期90日，本局会视为出现违约事件。本局会考虑合理及有凭证的数量及质量资料，包括过往经验及无须以过度成本或人力取得的具前瞻性资料。

在上一个报告期被确认为期限内预期信贷亏损的金融资产，若其信贷质素改善，并扭转先前作出信贷风险大幅增加的评估，则亏损准备由期限内预期信贷亏损回復至12个月预期信贷亏损。

如没有合理期望可收回合约现金流量，金融资产会被撇销。

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

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

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

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

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2.5 收入确认

当可以合理地确定本局会履行政府补助的附带条件并会收到补助时，该政府补助便会确认为收入。

为补偿支出并与收入有关的政府补助会在相关支出产生时，在收支报表内与该支出配对并确认为有关期间的收入。

利息收入采用实际利率法以应计基础确认入帐。

2.6 租赁

租赁会于其生效日在资产负债表中确认为使用权资产及相应的租赁负债，但租赁期为12个月或以下的短期租赁及低价值资产的租赁之相关款项会在租赁期内按直线法计入收支报表。

(i) 使用权资产

使用权资产按成本值扣除累计折旧及减值亏损计量（附注2.10）。该使用权资产按租赁期及资产的估计可使用年期两者中的较短者以直线法折旧。

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 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) Right-of-use asset

A right-of-use asset is measured at cost less accumulated depreciation and impairment losses (note 2.10). The right-of-use asset is depreciated on a straight-line basis over the shorter of the lease term and the asset's estimated useful life.

(ii) 租赁负债

租赁负债按租赁期限内应付租赁款项的现值计量，并以租赁隐含利率折现，或如该利率未能确定，则以本局的递增借贷利率折现。租赁负债其后按租赁负债计提的利息与所支付的租赁款项，及任何源于租赁负债重估或租赁修订的重新计量作出调整。

2.7 物业、厂房及设备

物业、厂房及设备包括价值5,000港元或以上的家具及装置、办公室及电脑设备，其估计可使用期超过一年。

物业、厂房及设备以成本减累计折旧及任何减值亏损（附注2.10）后在资产负债表中列帐。折旧乃按物业、厂房及设备的成本减除其估计剩余价值后，以直线法按以下估计可使用期计算：

傢具及装置	10年
办公室设备	5年
电脑设备	3年

出售物业、厂房及设备产生的收益或亏损乃按出售收入净额与资产的帐面值的差额决定，并于出售当日于收支报表确认入帐。

(ii) Lease liability

The lease liability is measured at the present value of the lease payments payable over the lease term, discounted using the interest rate implicit in the lease or, if that rate cannot be readily determined, the Council's incremental borrowing rate. The lease liability is subsequently adjusted by the effect of the interest on and the settlement of the lease liability, and the remeasurement arising from any reassessment of lease liability or lease modification.

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.

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2.8 僱员福利

职员约满酬金、薪金及年假均于员工提供相关服务的年度内记帐并确认为支出。员工相关成本包括政府提供予借调员工的退休金、公务员公积金计划供款及房屋和医疗福利，于提供服务的年度内列作支出。

2.9 现金及等同现金项目

现金及等同现金项目包括手头现金及银行现金。

2.10 非金融资产的减值

非金融资产(包括使用权资产以及物业、厂房及设备)的帐面值于每个报告日评估，以确定有否出现减值迹象。若有任何减值迹象，当资产的帐面值高于其可收回金额，则有关减值亏损在收支报表内确认。资产的可收回金额为其公平值减出售成本与使用值两者中的较高者。

2.8 Employee benefits

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

2.9 Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and cash at bank.

2.10 Impairment of non-financial assets

The carrying amounts of non-financial assets, including right-of-use assets and property, plant and equipment, 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.

3. 使用权资产

本局就办公室物业订立两份租赁协议，租赁期由2023年10月1日至2026年9月30日。所有租赁付款均为固定。

使用权资产的帐面值及年内变动列示如下：

3. RIGHT-OF-USE ASSETS

The Council entered into two lease agreements for its office premises 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:

办公室租赁	Office lease	2025 港币 HK\$	2024 港币 HK\$
成本	Cost		
年初结余	Balance at beginning of year	11,920,767	7,350,712
年内购入	Addition during the year	—	4,570,055
年末结余	Balance at end of year	11,920,767	11,920,767
累计折旧	Accumulated depreciation		
年初结余	Balance at beginning of year	8,097,896	6,533,967
年内折旧	Charge for the year	1,529,148	1,563,929
年末结余	Balance at end of year	9,627,044	8,097,896
帐面净值	Net book value		
年末结余	Balance at end of year	2,293,723	3,822,871
年初结余	Balance at beginning of year	3,822,871	816,745

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4. 物业、厂房及设备

4. PROPERTY, PLANT AND EQUIPMENT

		电脑设备 Computer equipment 港币HK\$	办公室设备 Office equipment 港币HK\$	傢具及装置 Furniture and fixtures 港币HK\$	总数 Total 港币HK\$
成本	Cost				
于2023年4月1日	At 1 April 2023	86,296	67,104	24,750	178,150
年内购入	Addition during the year	5,590	—	—	5,590
年内注销	Disposal during the year	(1,030)	—	—	(1,030)
于2024年3月31及 2025年3月31日	At 31 March 2024 and 31 March 2025	<u>90,856</u>	<u>67,104</u>	<u>24,750</u>	<u>182,710</u>
累计折旧	Accumulated depreciation				
于2023年4月1日	At 1 April 2023	81,914	67,104	16,087	165,105
年内折旧	Charge for the year	3,870	—	2,475	6,345
注销回拨	Written back on disposal	(1,030)	—	—	(1,030)
于2024年3月31日	At 31 March 2024	84,754	67,104	18,562	170,420
年内折旧	Charge for the year	3,153	—	2,475	5,628
于2025年3月31日	At 31 March 2025	<u>87,907</u>	<u>67,104</u>	<u>21,037</u>	<u>176,048</u>
帐面淨值	Net book value				
于2025年3月31日	At 31 March 2025	<u>2,949</u>	<u>—</u>	<u>3,713</u>	<u>6,662</u>
于2024年3月31日	At 31 March 2024	<u>6,102</u>	<u>—</u>	<u>6,188</u>	<u>12,290</u>

5. 现金及等同现金项目

5. CASH AND CASH EQUIVALENTS

		2025 港币 HK\$	2024 港币 HK\$
银行现金	Cash at bank	1,339,651	1,406,338
手头现金	Cash in hand	<u>1,345</u>	<u>2,918</u>
		<u>1,340,996</u>	<u>1,409,256</u>

6. 租赁负债

租赁负债的帐面值及年内变动，包括现金及非现金变动，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:

		2025 港币 HK\$	2024 港币 HK\$
年初结余	Balance at beginning of year	3,869,066	860,591
融资现金流量的变动：	Changes from financing cash flows:		
支付租赁负债	Payments of lease liabilities	(1,620,120)	(1,673,364)
非现金变动：	Non-cash changes:		
与新租赁相关的	Increase in lease liabilities	—	4,570,055
租赁负债增加	relating to new leases		
租赁负债的利息费用	Interest expense on lease liabilities	116,683	111,784
年末结余	Balance at end of year	2,365,629	3,869,066
归类为：	Classified as:		
流动负债	Current liabilities	1,561,978	1,503,437
非流动负债	Non-current liabilities	803,651	2,365,629
		2,365,629	3,869,066
租赁负债的到期状况	Maturity profile of lease liabilities		
（未折现的合约现金流量）：	(contractual undiscounted cash flows):		
- 1年内	- within 1 year	1,620,120	1,620,120
- 1年后但2年内	- after 1 year but within 2 years	810,060	1,620,120
- 2年后但5年内	- after 2 years but within 5 years	—	810,060
		2,430,180	4,050,300
收支报表内确认与租赁	Expense items in relation to the lease		
有关的支出项目：	recognised in the income and expenditure		
	account:		
租赁负债的利息费用	Interest expense on lease liabilities	116,683	111,784
租赁现金流出总额	Total cash outflow for leases:		
租赁负债	Lease liabilities	1,620,120	1,673,364

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7. 经常性补助基金

储备上限是年度核准的经常性补助的15% (即上年度经审计财务报表所列的补助金额)。如储备水平超越了上限，本局须于经审计财务报表发布后的下个财政年度，将超出的款额归还政府。

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. 政府补助

8. GOVERNMENT SUBVENTIONS

		2025 港币 HK\$	2024 港币 HK\$
年度经常性补助	Annual recurrent grant	<u>6,830,000</u>	<u>7,100,000</u>

9. 职员酬金

9. STAFF EMOLUMENTS

		2025 港币 HK\$	2024 港币 HK\$
公务员员工：	Civil service staff:		
薪金	Staff cost	4,007,209	4,193,657
非公务员合约员工：	Non-civil-service contract staff:		
薪金	Staff salaries	190,790	184,025
约满酬金	Gratuities	18,362	17,671
强积金	Provident fund	10,235	9,920
未放取假期拨备	Provision for untaken leave	169	(189)
		<u>219,556</u>	<u>211,427</u>
		<u>4,226,765</u>	<u>4,405,084</u>

10. 其他支出

10. OTHER EXPENSES

		2025 港币 HK\$	2024 港币 HK\$
调查及顾问服务	Survey and consultancy	282,000	258,000
公用设施及行政支出	Utility and administration expenses	108,692	98,865
编製年报／通讯	Production of annual report/newsletter	70,200	64,500
会计费用	Accountancy fee	44,400	44,400
其他支出	Other expenses	10,687	17,871
		515,979	483,636

11. 金融风险管理

11. FINANCIAL RISK MANAGEMENT

本局的金融工具包括应收利息、按金、银行现金及租赁负债。由该等金融工具引起的主要风险列示如下。

信贷风险

信贷风险指金融工具的一方持有者会因未能履行责任而引致另一方蒙受财务损失的风险。本局的金融资产于报告日须承受的最高信贷风险是相等于资产的帐面值。

为减低信贷风险，本局的银行现金存放于香港一间有信誉的持牌银行。因此，本局所面临的信贷风险被认为有限。

The Council's financial instruments include interest receivable, deposits, cash at bank and lease liabilities. The major risks associated with these financial instruments are set out below.

Credit risk

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

In order to minimise the credit risk, the Council's cash at bank is placed with a reputable licensed bank in Hong Kong. Hence, the Council's exposure to credit risk is considered to be limited.

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按穆迪评级分析，银行现金在报告日的信贷质素呈列如下。

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

		2025 港币 HK\$	2024 港币 HK\$
按信贷评级列示的银行现金	Cash at bank, by credit rating		
Aa1 至 Aa3	Aa1 to Aa3	<u>1,339,651</u>	<u>1,406,338</u>

虽然其他金融资产须符合减值规定，但本局估计它们的预期信贷亏损甚为轻微，因此认为无需作亏损准备。

While other financial assets 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.

利率风险

Interest rate risk

利率风险指金融工具的公平值或未来现金流量因市场利率变动而波动的风险。此可进一步分为公平值利率风险和现金流量利率风险。

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.

公平值利率风险指金融工具的公平值因市场利率变动而波动的风险。由于本局并无按固定利率计息的金融资产，因此市场利率变动不会影响本局的年度盈馀／亏绌。

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 for the year.

现金流量利率风险指金融工具的未来现金流量因市场利率变动而波动的风险。由于来自浮息金融工具的利息收入并不重大，因此本局承受的现金流量利率风险不大。

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 is not exposed to material cash flow interest rate risk because interest income from financial instruments bearing interest at a floating rate is not significant.

流动资金风险

流动资金风险是指机构在履行与金融负债相关的责任时遇到困难的风险。

为管理流动资金风险，本局成员会定期检讨流动资金水平，确保流动资金维持在稳健且足够履行所有责任的水平。因此，本局不会面临重大的流动资金风险。

租赁负债的到期状况在附注6披露。

12. 资本管理

本局的资本结构只包括政府的补助，本局管理资本的目标为：

- 符合《法律援助服务局条例》；及
- 维持资本水平以资助本局的营运以达到附注1所述的目标。

本局对资本的管理，是要确保本局有足够的资本水平去应付未来支出，包括现金流量的预计需要及未来财务责任及承担。

13. 金融资产和金融负债的公平值

所有金融资产和金融负债均以公平值或与其相差不大的金额列于资产负债表上。

Liquidity risk

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

In the management of liquidity risk, the Council members review the level of liquid funds regularly to ensure the liquid funds are maintained at a conservative level and adequate 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 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.