



法律援助服务局  
Legal Aid Services Council

# ANNUAL REPORT

## 年报 2024 - 2025





# 目录

# Contents

2 关于法援局  
About the LASC

18 主席回顾  
Chairman's Review

年度摘要  
The Year at a Glance

24 法律援助申请人财务资格限额及  
法律援助署署长第一押记的检讨  
Annual Reviews of Financial Eligibility  
Limits of Legal Aid Applicants and  
Director of Legal Aid's First Charge

28 刑事法律援助费用、检控费用及  
当值律师费用两年一度的检讨  
Biennial Review of Criminal Legal Aid  
Fees, Prosecution Fees and Duty  
Lawyer Fees

32 与相关持分者的联系  
Communication with Relevant  
Stakeholders

36 提供大律师证明书计划  
Scheme of Provision of Certificate by  
Counsel

管理  
Management

40 行政  
Administration

44 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



# 关于法援局

## About the LASC

### 成立

法律援助服务局(「法援局」)根据《法律援助服务局条例》(第489章)于1996年9月1日成立，是一个独立的法定组织，负责监督由法律援助署(「法援署」)提供的法律援助服务的管理，并就法援政策向行政长官提供意见。

自成立以来，法援局对香港的法援服务作出多方面的建议，向政府就法援资格准则及服务范围的政策事宜提供意见，并提出措施加强法援制度的独立性，同时建议改善法援服务的管理，包括法援申请和审批的程序、委派私人执业律师处理法援个案的制度、外委个案的监察机制、被拒法援申请的上诉程序等，法援局亦就加强法援署在运作上精益求精提出意见。

### 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 excellence of LAD.





## 抱负

法援局竭力确保在法律面前人人平等，即使经济能力有限的人，也能寻求正义伸张，藉以维护和巩固香港社会的法治精神。

### 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

法援局的使命是确保提供优质、快捷及妥当的法援服务，并为此争取足够的经费；争取持续改善与法援服务相关的法律和行政制度；协助加强公众对法援的认识；以及按时检讨成立一个独立的法援机构的可行性及可取性。

### 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.

# 关于法援局

## About the LASC

### 信念

#### 公正独立

提高法援管理的独立性是1996年成立法援局的原因之一，因此，独立性亦成为本局其中一项核心价值。在确认不同持分者的权益或观点的同时，法援局会採取大公无私的立场处理事务，为建立法治社会及确保在法律面前人人平等而努力。本局不会忽视任何向局方提出的事实或观点。

#### Values

##### Independent and Fair

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

#### 通众近民

法援局致力建立与公众、持分者及本地或海外对法援感兴趣人士的沟通渠道。本局会作出适当安排，方便公众获取关于本局和本局工作的公开资料，或就特定事宜与本局沟通，或在不影响局方履行职责的前提下，参与本局的工作。

##### 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.



## 开诚佈公

加深公众对法援局的瞭解可加强公众对本局及法援服务的信任，亦是让公众能积极参与本局工作的先决条件。因此，在不违反对特定事宜或在特定场合须保密的情况下，本局会向公众公开本局的工作。

## 敏于众望

法援服务与香港的社会经济环境息息相关。为了对法援政策提供完善的意见，及有效监督由法援署提供的法援服务，法援局会紧贴社会、经济及政治状况的变化、法律惯例及创新科技，并积极应对。此外，对公众投诉或谘询作出适时全面的回应，将能建立更有效与市民沟通的渠道，及有助公众透过本局积极参与法援服务的管理。因此，本局随时准备聆听公众意见，跟进讨论研究，并及时採取行动。

### Transparent

A better understanding of the Council will enhance public trust in the Council and the legal aid services. This is a pre-requisite to engage the public 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 closely related to socio-economic environment in Hong Kong. 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 engagement 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.

# 关于法援局

## About the LASC

### 职能

法援局负责监督由法援署提供的法援服务的管理。法援署需就其服务的效益向法援局负责。

本局为履行职责，可：

- (a) 制定政策以管限由法援署提供的服务，并就法援署的政策方向提供意见；
- (b) 不时检讨法援署的工作，并作出妥善和适当的安排，以确保法援署能有效率地并合符经济原则地履行其职能和提供法援服务；
- (c) 检讨由法援署提供的服务及该署的发展计划；及
- (d) 就法援署的开支预算作出考虑及提供意见。

本局无权就法援署的职员事宜及其对个别案件的处理向法援署作出指示。

本局亦是行政长官在关于获公帑资助并由法援署提供的法援服务的政府政策上的谘询组织，并须就下列事宜作出建议：

- (a) 资格准则、服务范围、提供服务的方式、未来的改善计划、以及法援政策的未来发展和资金需要；
- (b) 设立一个独立的法援管理局的可行性及可取性；及
- (c) 由行政长官不时转交法援局的任何其他法援事项。

### 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 its services efficiency and excellence.

In discharging its responsibility, the Council may –

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

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

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

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

## 成员

法援局的组成包括主席一名，他须不属公职人员、大律师或律师，而行政长官认为他并非与大律师行业或律师行业有其他直接关係；持有根据《法律执业者条例》(第 159 章)发出的执业证书的大律师及律师各两名；以及四名行政长官认为与大律师行业或律师行业无任何关係的人士。所有成员均由行政长官委任。法援署署长是本局的当然成员。

于2025年3月31日，法援局成员包括：

梁永祥教授 GBS, JP (主席)

陈建强医生 SBS, JP

胡士远大律师

艾家敦大律师

傅嘉绵律师

刘诗韵女士 MH, JP

李佩珊女士

邵燕宁博士

岑君毅律师 JP

法律援助署署长庄因东先生 SBS, JP

(当然成员)

## 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 2025 are listed below –

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

Dr Eugene CHAN Kin Keung SBS, JP

Mr Sebastian HUGHES

Mr Robin EGERTON

Mr Tom FU Ka Min

Ms Serena LAU Sze Wan MH, JP

Ms Rosita LEE Pui Shan

Dr Elaine SHIU Yin Ning

Mr Ronald SUM Kwan Ngai, JP

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

# 关于法援局

## About the LASC

### 成员简历 About the Members

#### 梁永祥教授 GBS, JP (主席)

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



- 资深银行家，曾在传统银行、证券公司及虚拟银行担任高职
- 澳门发展银行董事
- 曾任「劏房」租务管制研究工作小组主席、地产代理监管局主席、僱员再培训局及香港舞蹈团主席、香港演艺学院校董会主席及香港浸会大学校董会及谘议会司库
- 荣颁香港演艺学院荣誉博士、香港浸会大学荣誉大学院士、香港大学专业进修学院荣誉院士及职业训练局荣誉院士
- 荣委任为香港浸会大学商学院荣誉教授及香港恒生大学客席教授
- 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 HKU SPACE, Honorary Fellow of Vocational Training Council
- Appointed Honorary Professor of Hong Kong Baptist University Business School and Adjunct Professor of Hang Seng University

## 成员简历 About the Members

陈建强医生 SBS, JP

Dr Eugene CHAN Kin Keung SBS, JP



- 香港专业人士协会会长
- 资优教育谘询委员会主席
- 特首政策组社会发展专家组委员
- 禁毒常务委员会委员
- 扑灭罪行委员会委员
- 香港房屋委员会资助房屋小组委员会委员
- 中西区区议会议员
- 香港中文大学医学院荣誉临床副教授
- 香港十大杰出青年2004
- President of The Association of Hong Kong Professionals
- Chairman of Advisory Committee on Gifted Education
- Member of Social Development Expert Group, Chief Executive Policy Unit
- Member of Action Committee Against Narcotics
- Member of Fight Crime Committee
- Member of Hong Kong Housing Authority Subsidised Housing Committee
- District Council Member of Central & Western District
- Honorary Clinical Associate Professor of Faculty of Medicine, The Chinese University of Hong Kong
- Hong Kong Ten Outstanding Young Persons 2004

# 关于法援局

## About the LASC

### 成员简历 About the Members

胡士远大律师

Mr Sebastian HUGHES



- 执业大律师和仲裁员
  - 香港(2010) , Prince's Chambers
  - 专业范畴为民事及商业事宜
- 香港大律师公会执行委员会委员
- 特许仲裁员协会会员
- 香港国际仲裁中心仲裁员
- 世界知识产权组织仲裁员
- 深圳国际仲裁院仲裁员
- 上海仲裁委员会仲裁员
- 亚洲国际仲裁中心仲裁员
- 香港大律师公会知识产权委员会成员
- 澳大利亚(1998)及香港(2003)律师执业资格
- 北京第二外国语学院中国语文文凭(1990)
- 文学士，墨尔本大学(1994)
- 法学士，墨尔本大学(1996)
- Practising Barrister and Arbitrator
  - Hong Kong (2010), Prince's Chambers
  - Specialises in civil and commercial matters
- Council Member, Bar Council, Hong Kong Bar Association
- Fellow of the Chartered Institute of Arbitrators
- Arbitrator, Hong Kong International Arbitration Centre
- Arbitrator, World Intellectual Property Organisation
- Arbitrator, Shenzhen Court of International Arbitration
- Arbitrator, Shanghai Arbitration Commission
- Arbitrator, Asian International Arbitration Centre
- Member, Hong Kong Bar Association Committee on Intellectual Property
- Qualified as a solicitor in Australia in 1998 and in Hong Kong in 2003
- Diploma in Chinese Language, Beijing International Studies University (1990)
- Bachelor of Arts, The University of Melbourne (1994)
- Bachelor of Laws, The University of Melbourne (1996)

## 成员简历 About the Members

艾家敦大律师

Mr Robin EGERTON



- 执业大律师
  - 香港(2005)，柏承大律师事务所
  - 专业范畴为家事法：子女及财务；  
海牙公约
- 香港调解资历评审协会认可
  - 综合调解员
  - 家庭调解员
- The International Academy of Family Lawyers 成员
- 香港大律师公会执行委员会委员
- 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

# 关于法援局

## About the LASC

### 成员简历 About the Members

傅嘉绵律师

Mr Tom FU Ka Min



- 香港律师会理事会2023-2024理事
- 香港律师会执业者事务常务委员会主席
- 香港律师会体育法委员会副主席
- 香港律师会对外事务常务委员会委员
- 香港律师会国际法律事务委员会委员
- 香港律师会海外律师资格考试报考资格及豁免委员会委员
- 较高级法院出庭发言权评核委员会成员
- 孚士打律师行合伙人
- 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 Johnson Stokes & Master

## 成员简历 About the Members

刘诗韵女士 MH, JP

Ms Serena LAU Sze Wan MH, JP



- 香港测量师学会资深会员
- 香港注册专业测量师(产业员)
- 香港房屋委员会商业楼宇小组委员会主席
- 中医药发展基金谘询委员会主席
- 香港房屋协会执行委员会委员
- 香港医务委员会业外审裁员
- 曾任香港测量师学会及澳洲会计师公会纪律委员会委员、青年发展委员会委员、工业贸易署中小企业委员会委员、市区更新基金董事、地产代理监管局成员及香港测量师学会会长
- Fellow, Hong Kong Institute of Surveyors (FHKIS)
- Registered Professional Surveyor (General Practice Division), HKSAR
- Chairperson, Commercial Properties Committee, Hong Kong Housing Authority
- Chairperson, Advisory Committee On Chinese Medicine Development Fund
- Member, Executive Committee, Hong Kong Housing Society
- Lay Assessor, The Medical Council of Hong Kong
- Previously served as Member of Disciplinary Panel of Hong Kong Institute of Surveyors and CPA Australia, 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

# 关于法援局

## About the LASC

### 成员简历 About the Members

李佩珊女士

Ms Rosita LEE Pui Shan



- 恒生投资管理有限公司董事兼行政总裁
- 恒生前海基金管理有限公司董事
- 会计及财务汇报局非执行董事
- 证券及期货事务监察委员会槓杆式外汇买卖仲裁委员会主席
- 证券及期货事务监察委员会产品谘询委员会成员
- 香港金融学院会员
- Beta Gamma Sigma 香港科大分会会员
- 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)

## 成员简历 About the Members

邵燕宁博士

Dr Elaine SHIU Yin Ning



- 香港青年创业家，拥有14年跨行业经验，涵盖珠宝首饰、文化创意、旅游及创新科技领域
- 青年创业讲师及顾问
- 中小型企业委员会委员
- 「发展品牌、升级转型及拓展内销市场的专项基金」计划管理委员会委员
- 华人永远坟场管理委员会委员
- 戴麟趾爵士康乐基金委员会委员
- 保护稀有动物谘询委员会委员
- 出外旅游委员会委员
- 曾担任旅游业策略小组成员及内地来港旅游团委员
- 荣获2024年全港时尚专业女性选举大奖、2020年MUSE设计大奖、2019年改革与创新杰出女性、2018年亚太区企业家大奖、2017年香港杰出青年创业家
- Hong Kong young entrepreneur with 14 years of cross-industry experience spanning fashion jewellery, cultural and creative industries, tourism, and innovative technology
- Lecturer and consultant on youth entrepreneurship
- Member of The Small and Medium Enterprises Committee
- Member of The Programme Management Committee of Dedicated Fund on Branding, Upgrading and Domestic Sales Programme Management Committee
- Member of The Board of Management of the Chinese Permanent Cemeteries
- Member of The Sir David Trench Fund for Recreation
- Member of The Endangered Species Advisory Committee
- Member of The Outbound Committee
- Previously served as a Committee Member of the Tourism Strategy Group, Mainland China Inbound Tour Affairs
- Recipient of the Hong Kong Professional Elite Ladies Award 2024, MUSE Design Award 2020, Outstanding Women in Reform and Innovation Award 2019, Asia Pacific Entrepreneur Award 2018, and Hong Kong Outstanding Young Entrepreneur Award 2017

# 关于法援局

## About the LASC

### 成员简历 About the Members

岑君毅律师 JP

Mr Ronald SUM Kwan Ngai, JP



- 香港律师会理事
- 中国委託公证人
- 香港、英格兰和威尔斯、澳大利亚和粤港澳大湾区律师执业资格
- 一邦国际网上仲调 (eBRAM) 副主席
- 香港仲裁司学会资深成员
- 英国特许仲裁员协会资深会员
- 专业服务协进支援计划 (PASS) 成员
- 国际奥林匹克委员会体育仲裁法庭 (CAS) 仲裁员
- 中国体育仲裁委员会 (CCAS) 仲裁员
- 国际商会 (ICC) 会员
- 香港国际仲裁中心(HKIAC)仲裁员
- 香港调解会调解员
- 深圳国际仲裁院 (SCIA) 仲裁员
- 新加坡国际仲裁中心(SIAC)仲裁员
- 伦敦海事仲裁员协会(LMAA)仲裁员
- 香港调解资历评审协会有限公司 (HKMAAL) 调解员
- 中国国际经济贸易仲裁委员会 (CIETAC) 仲裁员
- 北京仲裁委员会(BAC)仲裁员
- 上海国际经济贸易仲裁委员会 (SHIAC) 仲裁员
- 香港律师会认可调解员
- 有效解决争议中心(CEDR)调解员
- 广州知识产权法院调解员
- 广东省高级人民法院调解员

- Member, The Law Society of Hong Kong
- China-Appointed Attesting Officer
- Qualified as a solicitor in Hong Kong, England and Wales, Australia and Guangdong-Hong Kong-Macao Greater Bay Area (GBA)
- Vice-chairman, eBRAM International Online Dispute Resolution Centre
- Fellow Member, Hong Kong Institute of Arbitrators
- Fellow Member, Chartered Institute of Arbitrators
- Member, The Professional Services Advancement Vetting Support Scheme (PASS)
- Arbitrator, Court of Arbitration for Sport of the International Olympics Committee (CAS)
- Arbitrator, China Commission of Arbitration for Sport (CCAS)
- Member, International Chamber of Commerce (ICC)
- Arbitrator, Hong Kong International Arbitration Centre (HKIAC)
- Mediator, Hong Kong Mediation Council
- Arbitrator, Shenzhen Court of International Arbitration (SCIA)
- Arbitrator, Singapore International Arbitration Centre (SIAC)
- Arbitrator, London Maritime Arbitrators Association (LMAA)
- Mediator, Hong Kong Mediation Accreditation Association Limited (HKMAAL)
- Arbitrator, China International Economic and Trade Arbitration Commission (CIETAC)
- Arbitrator, Beijing Arbitration Commission (BAC)
- Arbitrator, Shanghai International Arbitration Center (SHIAC)
- Mediator, The Law Society of Hong Kong
- Mediator, The Centre for Effective Dispute Resolution (CEDR)
- Mediator, Guangzhou Intellectual Property Court
- Mediator, High People's Court of Guangdong Province

## 成员简历 About the Members

法律援助署署长庄因东先生 SBS, JP (当然成员)

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



- 持有香港大学法律学学士学位
- 取得香港特别行政区高等法院的律师资格
- 1992年10月加入法律援助署，担任法律援助律师
- 2022年3月获委任为法律援助署署长
- 曾任家事法庭使用者委员会、破产欠薪保障基金委员会、首席法官辖下调解工作小组、律政司司长调解督导委员会辖下的规管架构小组委员会的委员
- 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 Sub-committee under the Secretary for Justice's Steering Committee on Mediation

# 主席回顾

## Chairman's Review

我很高兴以法律援助服务局(法援局)主席身份，为大家介绍2024-2025年度报告。

法律援助是法律制度中不可或缺的一部分，对维护香港法治至关重要。法援服务由法律援助署(法援署)提供，其核心使命旨在确保任何持有合理理据提出司法诉讼的人士，不会因经济能力有限而无法寻求公义。自1996年成立以来，法援局负责监督法援署的管理，并就法律援助政策向政府提供意见。法援局致力促进法律面前人人平等和可诉诸司法，并就提升法援署的营运效率提出建议。

I am pleased to present the Annual Report 2024-2025 in my capacity as Chairman of the Legal Aid Services Council (the Council).

Legal aid forms an integral part of the legal system as it contributes to the upholding of rule of law in Hong Kong. The services of legal aid are provided by Legal Aid Department (LAD) with a core mission to guarantee that no one who has reasonable grounds for taking a legal action in court is denied justice due to lack of means. Starting from 1996, the Council has been established to oversee the administration of LAD and to advise the Government on legal aid policy. The Council strives to promote equality for everyone before the law with access to justice and to suggest possible enhancement on the operational effectiveness of LAD.



梁永祥教授 GBS, JP (主席)

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



在现行的法律援助制度下，申请人需同时通过法援署的案情审查和经济审查，方可获批法律援助。案情审查评估申请人是否有合理理据提出法律诉讼或进行抗辩，而经济审查则评核申请人的财务资源会否超出普通法律援助计划和法律援助辅助计划所规定的财务资格限额。为符合市场一般物价水平，政府每年会参考丙类消费物价指数的变动，检讨财务资格限额。在2024年10月的最新一轮检讨中，政府参照2023年7月至2024年7月期间的丙类消费物价指数变动，将财务资格限额上调2.0%。相关调整经政府向立法会提交决议案后已正式生效。同时，法援署署长第一押记亦根据丙类消费物价指数的变动进行年度检讨，有关指定款额亦于本年度上调2.0%。

Under the current legal aid system, legal aid will be granted if applicants are deemed qualified by passing both the merits test and means test conducted by LAD. While the merits test examines whether an applicant has reasonable grounds for pursuing or defending a legal case, the means test is a way to assess if the applicant's financial resources exceed the statutory financial eligibility limit (FEL) under both the Ordinary Legal Aid Scheme and the Supplementary Legal Aid Scheme. To get in line with the price level in the general market, the FELs are subject to annual review by the Government with reference to the Consumer Price Index (C) (CPI(C)). In the latest round of review in October 2024, an increase of 2.0% of CPI(C) from July 2023 to July 2024 was taken into consideration for the adjustment of FELs and the Government accordingly moved a resolution in the Legislative Council to put it into effect. Same as the FELs, the Director of Legal Aid's First Charge is reviewed annually based on the CPI(C) changes and it was also adjusted by 2.0% upwards this year.

## 主席回顾 Chairman's Review

此外，政府亦于2024年就刑事法律援助费用、检控费用及当值律师费用进行了两年一度的检讨，在进行有关检讨时，政府主要参考一般物价变动情况以及委聘大律师和律师时有否出现困难。鑑于2022年7月至2024年7月的丙类消费物价指数上升了3.9%，政府因而将有关费用作出相同调整，法援局对此建议表示欢迎。该调整经立法会通过决议案后已于2024年12月生效。

法援署作为面向公众的部门，公众对法援署工作的参与非常重要。在2024年，法援署接纳我的建议，制定了一个与公众沟通的计划，致力加强公众信心及促进与持分者之间的合作。过去一年，法援署以多个社会关注的议题作为社交媒体的宣传重点，透过为学生及本地社区举办讲座以扩展法援服务的接触层面。此外，法援署成立了一个快速回应小组，及时澄清社会上流传的不实信息，并积极争取持分者的支持以应对複杂的议题。这些努力对巩固法援署形象及保障公众免受错误信息影响方面，发挥了重要的作用。

Furthermore, the Government also conducted a biennial review on the criminal legal aid fees, prosecution fees and duty lawyer fees in 2024 by taking into consideration the movement of general market price level and the difficulty in engaging the services of counsel and solicitors. Noting that the CPI(C) for the reference period from July 2022 to July 2024 increased by 3.9%, the Government adjusted these fees upwards by the same percentage and the Council welcomed this proposal. Upon resolution in the Legislative Council, the adjustments then took effect in December 2024.

As a public facing department, public engagement of the work of LAD is of paramount importance. Taking into account my recommendation to work out a public communication plan in 2024, LAD has endeavoured to boost public confidence and foster collaboration among stakeholders. Throughout the year, LAD identified several common issues of public concern as focal points on social media platforms. It also broadened the outreach of legal aid services by organising talks for students and the local community. Moreover, LAD has established a quick response team to make prompt clarifications for false information spreading in the society and to actively engage stakeholders for their support to address complicated issues. All these efforts have played a vital role in reinforcing the image of LAD and safeguarding the public from any misinformation related to legal aid services in Hong Kong.



除宣传工作外，法援署亦优化了处理法援申请的行政和程序。继2021年实施的完善法援制度措施后，法援署于2024年进一步优化内部审批流程，并引进新指引显着加快处理家暴个案。此外，法援署亦配合技术创新的趋势，于2025年推出虚拟助手聊天机械人「法宝宝」，自动回应市民的一般查询，并引导他们有效地完成基本申请程序。上述法援服务的改善皆源于法援署的充分投入，我藉此机会感谢他们为完善香港法援服务作出的贡献。

Apart from the publicity initiatives, LAD has also enhanced the administration and processing of legal aid applications. Building on the successful implementation of enhancement measures upon the legal aid review in 2021, LAD further refined their internal procedures in handling legal aid applications and introduced new guidelines to expedite the processing of domestic violence cases considerably in 2024. To embrace the latest technological innovations, LAD also launched a virtual assistant chatbot called Aidie in 2025, which is a tool designed to support the public by automatically answering general questions and to navigate them into the standard application procedures efficiently. All these service improvements to the users of legal aid services could not have happened without the full commitment of LAD. For that, I would like to extend my appreciation for their dedications in advancing the legal aid services in Hong Kong.

## 主席回顾 Chairman's Review



为进一步推广法援服务，我出席了多项活动，包括2025年法律年度开启典礼及香港崇德社于2024年12月举办的午餐会。在午餐会上，我就本地法援制度及数个重要议题作出演说。在2025年3月，我亦联同法援署署长到访入境事务处总部，了解处理免遣返声请的程序及减少司法复核制度被滥用的措施。这些经验均充满启发性，我亦十分珍惜与法律界专业人士及相关持分者交流的机会，藉此丰富我对法援领域发展的知识及坚定我对服务社会的信念。

To further promote the legal aid services, I attended a number of events including the ceremonial opening of the legal year 2025 and a luncheon organised by the Zonta Club of Hong Kong in December 2024, in which I had given a talk on the local legal aid system and certain important issues. In March 2025, I also paid a visit with the Director of Legal Aid to the Immigration Headquarters to look into their procedures in handling non-refoulement claims and the measures to alleviate the abuse of judicial review system. These experiences were deeply inspiring and I valued every opportunity to interact with legal professionals and stakeholders across the sector. The insights gained from these occasions have enriched my knowledge in the evolving legal aid landscape and reaffirmed my commitment to serving the community dedicatedly.

完善的法律援助制度是社会公义中重要的基石，确保每人都能寻求公义和依法维护自身权利。凭藉法援局成员坚定不移的支持及多年来累积的成果，香港的法援制度得以持续成为全球最佳制度之一。来年，我将在法援署的支持下继续带领法援局，推动香港法律援助服务迈向更高水平。

A well-established legal aid framework stands as a cornerstone of justice to the society in which every person should have access to fairness and the ability to assert their own rights under the law. With the unwavering support of our Council Members as well as the achievements we have built up over the years, the legal aid system in Hong Kong continues to be one of the best in the world with enduring success. In the year to come, I will continue to steer the Council with the support of LAD for the betterment of legal aid services in Hong Kong.



# 年度摘要

## The Year at a Glance

### 法律援助申请人财务资格限额及法律援助署署长第一押记的检讨

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

##### 法律援助申请人财务资格限额

凡本身财务资源不超过财务资格限额的人士，在经济上均符合资格申请法律援助。「财务资源」意指申请人每年可动用收入和可动用资产的总和。可动用收入是指个人的总收入在减去《法律援助(评定资源及分担费用)规例》(《规例》)(第 91B 章)所规定可扣除项目后的余额。除非《规例》订明在计算可动用资产时应剔除某些项目，否则可动用资产须包括一切属资本性质的资产，例如该人的贷方结馀总和、其他人须付予该人的款项、该人名下非金钱资源权益价值、其业务或在公司的业务中所佔份额的价值等。

现时共有两个财务资格限额。一个是根据普通法律援助计划(「普通计划」)提供的法律援助，该计划涵盖了裁判法院的交付法律程序、《法律援助条例》(《条例》)(第91章)第5(1)条规定的区域法院或以上级别的民事和刑事诉讼，以及根据《刑事案件法律援助规则》(第221D章)规定的刑事法律援助。另一个是根据《条例》第5A(b)条规定的法律援助辅助计划(「辅助计划」)提供的法律援助。「辅助计划」是一项自负盈亏的计划，旨在为财务资源超出「普通计划」规定的限额，但又不超过某一金额的「夹心阶层」人士，就一些指定类别的民事案件提供额外的法律支援。

##### 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.



根据政府在1999年9月就《1999年法律援助(修订)条例草案》向立法会提交的报告，政府会参考丙类消费物价指数的一般物价变动之情况，每年检讨两个计划的财务资格限额。政府根据2023年7月至2024年7月参照期内的丙类消费物价指数完成最新一轮有关财务资格限额的周年检讨工作后，建议将财务资格限额上调2.0%。因此，政府已于2024年12月向立法会提交决议案，调整财务资格限额，而现时「普通计划」及「辅助计划」的财务资格限额分别为449,620元及2,248,110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 2023 to July 2024, the Government proposed to adjust the FELs upwards by 2.0%. Accordingly, the Government moved a resolution in LegCo in December 2024 to adjust the FELs and the existing FELs under OLAS and SLAS are now \$449,620 and \$2,248,110 respectively.

# 法律援助申请人财务资格限额及法律援助署署长第一押记的检讨

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

### 法律援助署署长第一押记

如法援助受人从获批法援的诉讼讨回或保留任何金钱或物业，便须按《条例》的规定，从有关诉讼所讨回或保留的金钱或物业，向法援署署长清还一切与诉讼相关的费用及开支。这些费用及开支的款项称为法援署署长第一押记。在实际上来说，如为受助人讨回金钱，有关费用及开支会先从该笔金钱中扣除，然后余款才会发放给法援助受人。如涉及的物业为一项房地产，法援署署长会在土地注册处把其押记登记在有关物业上，以保证法援助受人向法援署署长清还费用及开支。不过，根据《条例》第18A(5)条，法援署署长第一押记不适用于就配偶或前度配偶的赡养而支付的款额，上限为每月支付的首9,540元。另外，在收到按《条例》第19条或第19A条付予法援署署长的一切款项后，法援署署长可根据《条例》第19B(1)(a)条行使酌情权，就任何人遭遇严重困苦的情况下减少其保留的款项，但款额以不超过 114,140元为限。

### Director of Legal Aid's First Charge

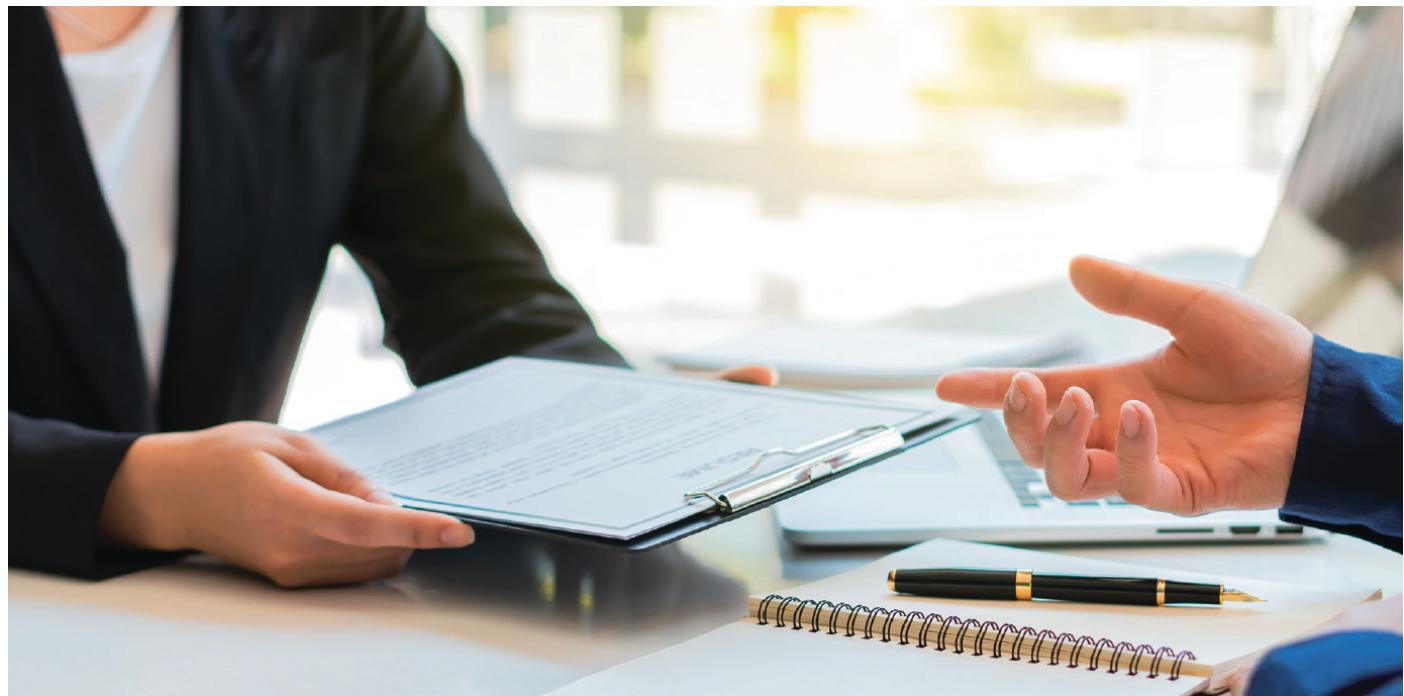
A legally-aided person who is successful in recovering or preserving any money or property in the legally aided proceedings will be required to repay the Director of Legal Aid (DLA) all the costs and expenses incurred by DLA in the proceedings, as required under the LAO, out of the money or property 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 deducted from the money first before the balance is released to the legally-aided person. If the property involved in a piece of landed property, the DLA's first charge will operate by way of registering it against the property in the Land Registry so as to secure repayment of the costs and expenses to DLA. However, according to section 18A(5) of the LAO, DLA's first charge does not apply to maintenance payment for spouse or former spouse up to the first \$9,540 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 \$114,140 in cases of serious hardship to any person.

根据在2018年的一次性检讨，第18A(5)条及第19B(1)(a)条下的两项指定款额会根据周年检讨调整，以反映丙类消费物价指数的变动。于2024年12月，政府作出检讨后向立法会提交决议案，建议将法援署署长第一押记的两个指定款额上调2.0%，与财务资格限额相同，以反映2023年7月至2024年7月参照期内丙类消费物价指数的变动。根据《条例》第18A(5)条及第19B(1)(a)条，现时法援署署长第一押记的两个指定款额分别为9,730元及116,420元。

本局欢迎政府是次上调财务资格限额及法援署署长第一押记的两个指定款额。

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 2.0% to reflect the changes in the CPI(C) for the reference period from July 2023 to July 2024, and accordingly moved a resolution in LegCo in December 2024 for adjustment. The existing amount of DLA's first charge under section 18A(5) and section 19B(1)(a) are \$9,730 and \$116,420 respectively.

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



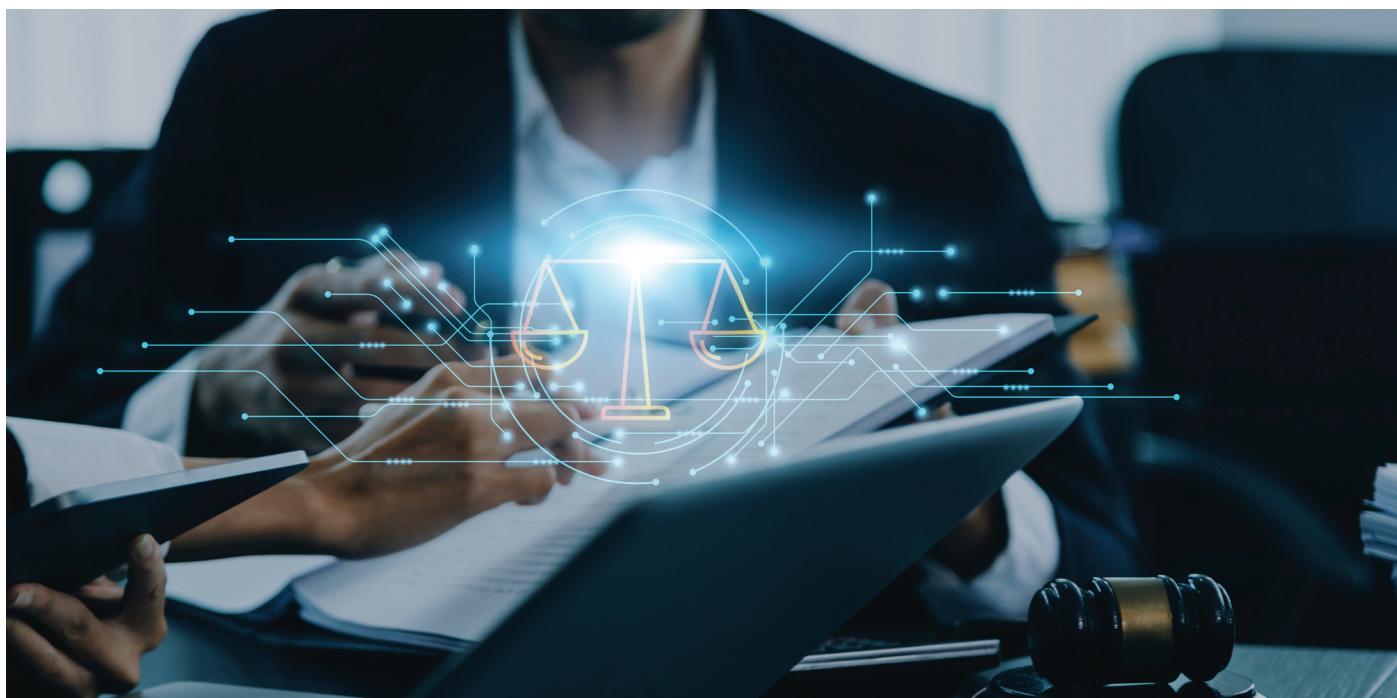
# 刑事法律援助费用、检控费用及当值律师费用两年一度的检讨 Biennial Review of Criminal Legal Aid Fees, Prosecution Fees and Duty Lawyer Fees

政府在2024年10月告知本局，于2024年完成就刑事法律援助(法援)费用、检控费用及当值律师费用(统称为「三项费用」)两年一度检讨的结果。

法律援助署(法援署)根据《法律援助条例》(第91章)和《刑事案件法律援助规则》(第221章，附属法例D)(《规则》)，为获批法援的申请人，在裁判法院的交付审判程序、区域法院或以上级别法院审理的民事和刑事案件提供法律代表。法援署会向获委聘代表其负责刑事案件诉讼工作的私人执业大律师和律师支付刑事法援费用，有关费用按照《刑事诉讼程序条例》(第221章)的《规则》所订明。

In October 2024, the Government informed the Council of the outcome of the 2024 biennial review of criminal legal aid fees, prosecution fees and duty lawyer fees (collectively referred to as “the Fees”).

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





当值律师费用即为支付予当值律师计划下当值律师的费用。该计划由当值律师服务管理，以配合法援署所提供的法援服务。

检控方面，律政司亦委聘私人执业律师代表控方出庭处理刑事案件，并会参照法援署的刑事法援费用收费表，确保法援署和律政司在争取同一批律师提供服务时，不会有任何一方不公平地佔优。在裁判法院层面，律政司付予裁判法院“A”名单外判律师的费用会参照刑事法援费用，而付予裁判法院“B”名单外判律师的费用则与当值律师费用挂钩，以维持控辩双方「势力均等」。

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

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

# 刑事法律援助费用、检控费用及当值律师费用两年一度的检讨

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

### 检讨

根据前库务司在1992年10月向前立法局财务委员会汇报，政府会两年一度检讨三项费用，以计及参照期内丙类消费物价指数的变动。在两年一度检讨时，政府主要考虑参照期内的一般物价变动情况，以及委聘大律师和律师时有否出现困难。

在2024年的两年一度检讨中，政府备悉在参照期内(即2022年7月至2024年7月)丙类消费物价指数上升了3.9%，因此建议把有关费用相应上调3.9%。至于2024年7月至2026年7月之间一般物价的变动，将会在下一轮两年一度的检讨中反映。

下表总结过去五次两年一度检讨的调整费用幅度(全部皆按相关参照期内录得的丙类消费物价指数变动)和最近一轮检讨的建议调整幅度：

### The Review

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

In the biennial review of 2024, noting that the CPI(C) for the reference period (i.e. July 2022 to July 2024) increased by 3.9%, the Government proposed to adjust the Fees upwards by 3.9% accordingly. The impact of general price movement between July 2024 and July 2026 will be reflected in the next biennial review.

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

年份 Year	调整幅度 Adjustment
2014	+7.7%
2016	+4.0%
2018	+4.0%
2020	+2.7%
2022	+3.1%
2024	+3.9% (建议 proposed)



## 实施情况

为调整刑事法律援助费用，政府已将修订《规则》的建议提交予由高等法院首席法官出任主席的刑事诉讼程序规则委员会（「规则委员会」）审批，并于2024年年底向立法会动议一项决议案以修改法例。立法会已通过其生效日期为2024年12月13日。检控费用和当值律师费用会通过行政方式予以调整，并在实施经修订的法援费用当日同时生效。

本局欢迎是次上调有关费用的方案。

## Implementation

To adjust criminal legal aid fees, the Government submitted the proposed amendments to the LACCR to the Criminal Procedure Rules Committee (Rules Committee) chaired by the Chief Judge of the High Court for approval and moved a resolution in LegCo in late 2024 to effect the legislative changes. The commencement date of 13 December 2024 was appointed upon LegCo's approval. Prosecution fees and duty lawyer fees were adjusted administratively on the same date as the implementation of the increased criminal legal aid fees.

The Council welcomes the upward adjustments for the Fees.

## 与相关持分者的联系 Communication with Relevant Stakeholders

本局自1996年成立以来，一直与负责制定法律援助政策的政策局保持密切联系。在2024-2025年间，政府告知本局关于政府就不同法援议题提出的建议或表达的立场，包括呈交立法会司法及法律事务委员会的文件，这些文件涉及法援申请人财务资格限额的周年检讨，以及两年一度的刑事法律援助费用、检控费用及当值律师费用的检讨。

为维护法治及确保任何人不会因经济能力有限而无法寻求公义，本局与法律援助署(法援署)紧密联系，向公众提供高质素、高效率及高效益的法律援助服务。可是，部分法援事宜偶尔会因公众对法援署工作的误解而引起毫无根据的批评。如没有妥善釐清相关偏见及误解，事件或会在社交媒体平台上引发热议，削弱公众的信心。就此而言，本局近年已委聘公关顾问公司，以巩固香港法律援助的正面形象。

The Council has been maintaining regular contacts with the Government Bureau responsible for formulating legal aid policy since its establishment in 1996. In 2024-2025, the Council was kept informed by the Government on its proposals or positions in relation to legal aid issues, including the papers submitted to the Panel on Administration of Justice and Legal Services of Legislative Council concerning the annual review of financial eligibility limits of legal aid applicants as well as the biennial review of criminal legal aid fees, prosecution fees and duty lawyer fees.

To uphold the rule of law and ensure that no one is denied access to justice due to limited means, the Council works hand in hand with Legal Aid Department (LAD) for the provision of high quality, efficient and effective legal aid services to the public. Unfortunately, there are occasionally unfounded criticisms on some legal aid issues arising from the misconception of the work of LAD. If these biased opinions and misperceptions are not dispelled properly, they may go viral on social media platforms and undermine the public confidence eventually. In this regard, the Council has engaged a public relations consultancy in recent years to reinforce the positive image of the legal aid sector in Hong Kong.





过去一年，顾问公司制作了有关「律师提名」的短片，以宣传2021年就法援制度进行检讨后所实施的完善措施；同时亦安排与NowTV、《明报》及《星岛日报》的媒体访谈，阐述有关律师可接办案件的限额、批出法援的司法复核案件及优化处理法援申请程序的议题。至今所取得的成果显着，特别是扩大了公众获取准确法援资讯和事实的渠道。

除了上述在2024年推出的宣传项目外，本局亦建议法援署制定一个与公众沟通的计划，进一步加强公众对政府提供法援服务的信心。法援署采纳有关建议后，在2024年推出一个系统性的公众沟通计划，最新进展如下：

Throughout the year, the consultant produced a short video on the “nomination of lawyers” to promote the implementation of measures upon legal aid review launched in 2021. It also arranged interviews with media including Now TV, Ming Pao and Sing Tao Daily to elaborate on the topics of case assignment limits on lawyers, the grant of legal aid for judicial review cases and the enhancement in processing legal aid applications. The achievements so far have been obvious, particularly in broadening the public’s access to accurate information and key facts related to legal aid.

In addition to the above publicity programmes arranged in 2024, the Council has also suggested LAD to map out a public communication plan to further boost the public confidence in the provision of legal aid services by the Government. Taking into account the suggestion, LAD rolled out a structured communication plan in 2024. The latest updates are set out below for reference –

# 与相关持分者的联系 Communication with Relevant Stakeholders

## 宣传及传播资讯

为更有效传播法律援助资讯，法援署已选定六个与法援相关且公众普遍关注的主题，并透过不同宣传渠道进行推广。这六个主题包括「法援之道」、「有效使用法律援助资源」、「打击滥用法律援助」、「律师提名」、「司法复核案件中的法律援助」及「提高透明度」。为实现上述目标，除与主要媒体进行访谈外，法援署亦了解教育的重要性，为本地大学及中学安排参观和讲座，以接触年轻一代。全年期间，法援署为约340名学生举办了10场讲座，当中涵盖23所学校或大学，以加深青少年对法律援助服务的认识。此外，法援署亦为超过800名来自工会、专业团体及非政府机构等8个组织的参加者安排了讲座，介绍法援署的专业服务。在社区层面，法援署在2024年8月于美孚社区会堂为超过120名市民举办了有关僱员赔偿的法律援助讲座。随着推广范围扩大，法援署的工作透明度亦进一步提升。

## 及时回应媒体的不实报道

由于媒体不实报道可引起社会的批评，法援署已组成了一个快速回应小组以便及时驳斥虚假及误导资讯。此外，法援署亦加强宣传工作，製作了一系列于各社交媒体平台上发佈的媒体资料包，当中包括问答集、简易导读及资讯图表，令公众加深了解如何准确接收法援资料及重要资讯。

## 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, apart from the above mentioned interviews with leading media, LAD also recognised the importance of education and hence reached out to younger generation by conducting visits and talks for local universities and secondary schools. Throughout the year, LAD has arranged 10 talks for about 340 students involving 23 schools or universities to enhance the youth's knowledge of the legal aid services provided by LAD. LAD has also arranged talks for over 800 participants from 8 organisations including trade unions, professional bodies and non-governmental organisations on the professional services delivered by LAD. At community level, legal aid talk on employees' compensation was lined up in August 2024 for over 120 members of the public at Mei Foo Community Hall. 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.



## 加强与持分者的合作

法援署致力加强与香港大律师公会、香港律师会、立法会议员、保险业界及相关工会之持分者的沟通与互动，以促进公众对法援制度的理解。此外，法援署与立法会议员建立了更紧密的关係，期望争取支持以应对具争议性的法援议题。

本局主席代表局方出席数项重要活动，包括2025年法律年度开启典礼及香港崇德社于2024年12月举办的午餐会，主席并在午餐会上就法援服务作出演说。在2025年3月，主席亦联同法援署长到访入境事务处总部，了解免遣返声请的事宜。这些都是别具意义的交流活动，让主席与相关持分者保持联系，并掌握法律界的最新发展动向。于未来，本局将继续与持分者保持有效的沟通渠道，期盼香港的法援制度能够取得长远成功。

## 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 successfully 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 participated in a number of significant events, including the ceremonial opening of the legal year 2025 and a luncheon invited by the Zonta Club of Hong Kong in December 2024, in which the Chairman gave a talk on the provision of legal aid services. The Chairman also visited the Immigration Headquarters with Director of Legal Aid in March 2025 to look into the issue of non-refoulement claims. These were all meaningful networking events to stay connected with stakeholders and to keep up with the latest development in the legal profession. In times to come, the Council will continue to foster an effective communication channel with stakeholders and look forward to a long-standing success in the legal aid system of Hong Kong.

# 提供大律师证明书计划

## Scheme of Provision of Certificate by Counsel

根据《法律援助条例》第 26A 条的规定，凡向终审法院提出上诉而不获法律援助署署长批出法援的人士，可以在其作出拒绝批出法援的决定后28天内申请复核。寻求复核的申请必须附有由香港执业大律师发出的证明书，述明该申请人有合理机会向终审法院上诉得直，以及提出该项意见的理由。

为协助向终审法院提出上诉而缺乏经济能力的人士就不获批法援寻求复核，法援局推行了一项辅助计划，让通过法援经济审查的人士可申请免费提供一张大律师证明书。为防止计划被滥用，每名申请人只能就同一案件申请一张证明书。在民事案件方面，本局只会考虑为已在上诉法庭进行聆讯，并有意就实质裁决所颁布的判决、判定或命令向终审法院提出上诉的案件，安排签发大律师证明书。至于非正审的判决、判定和命令，本局将不会安排签发大律师证明书。

在2024年4月1日至2025年3月31日期间，本局共接获20宗要求提供大律师证明书的申请。其中最多申请人涉及的刑事案件类别是「贩卖危险药物」，佔刑事案件的总申请数目三分之一以上；至于民事案件则没有显着的主要类别。在20宗申请中，有10宗获批，另有10宗因未能符合所有批核准则而被拒。

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 in place 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 2024 to 31 March 2025, the Council received 20 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 one-third 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 20 applications, 10 were approved and 10 were refused on grounds of their failure to meet all the approving criteria.

法律援助服务局 2024 - 2025 年报  
 LEGAL AID SERVICES COUNCIL  
 ANNUAL REPORT 2024 - 2025

10宗获批的申请已全部转介予名册律师，以评估案件胜诉的机会。经评估后，所有案件均被认为胜算较低，各申请人亦未有进一步就法援被拒提出复核。

在2023-2024年度及2024-2025年度接获申请的相关统计列表如下：

All the 10 approved applications were referred to panel lawyers for assessment of the winning prospects of the court cases. After assessments, all of their winning prospects were deemed negative and the applicants did not further pursue their reviews on legal aid refusal.

The relevant statistics on the applications received in 2023-2024 and 2024-2025 are set out in the table below –

	1.4.2023 至 to 31.3.2024			1.4.2024 至 to 31.3.2025		
	刑事案件 Criminal Case	民事案件 Civil Case	总计 Total	刑事案件 Criminal Case	民事案件 Civil Case	总计 Total
<b>申请 Applications</b>						
获批 Approved	22	2	24	8	2	10
被拒 Refused	1	8	9	6	4	10
被终止 Aborted	0	1	1	0	0	0
被撤回 Withdrawn	0	0	0	0	0	0
总计 Total	23	11	34	14	6	20
<b>已发出的大律师证明书 Certificates by counsel issued</b>						
有合理机会上诉得直案件 Cases certified to have reasonable prospects of success	6	1	7	0	0	0
无合理机会上诉得直案件 Cases certified not to have reasonable prospects of success	16	1	17	8	2	10
总计 Total	22	2	24	8	2	10
<b>有合理机会上诉得直案件 Cases certified to have reasonable prospects of success</b>						
经法援署复核后获提供法律援助 Legal aid granted after review by LAD	2	0	2	0	0	0
经法援署复核后仍不获提供法律援助 Legal aid not granted after review by LAD	4	1	5	0	0	0
总计 Total	6	1	7	0	0	0

# 提供大律师证明书计划

## Scheme of Provision of Certificate by Counsel

以上统计数据显示：

- (a) 2024-2025年度总申请数目下降41% (由2023-2024年度的34宗下降至2024-2025年度的20宗)；与刑事案件有关的申请下降39% (由2023-2024年度的23宗下降至2024-2025年度的14宗)，而与民事案件有关的申请下降45% (由2023-2024年度的11宗下降至2024-2025年度的6宗)；及
- (b) 10宗获批并转介予名册律师作评估的申请均被视为无合理机会上诉得直，因此申请人并未有进一步就法援被拒提出复核。

根据现行惯例，每位成功的申请人将获本局从律师名册中委派一名大律师和一名律师。支付大律师和律师拟备证明书的费用为定额费用。

The above statistics reveal that –

- (a) the total number of applications in 2024-2025 decreased by 41% (from 34 in 2023-2024 to 20 in 2024-2025), with a decrease of 39% in the number of applications for criminal cases (from 23 in 2023-2024 to 14 in 2024-2025) and a decrease of 45% for civil cases (from 11 in 2023-2024 to 6 in 2024-2025); and
- (b) all the 10 approved applications referred to panel lawyers for assessment were deemed not having reasonable prospects of success and as a result, the applicants did not further pursue their reviews on legal aid refusal.

In line with the normal legal practices, each successful applicant will be assigned with a counsel and a solicitor under the panel of lawyers maintained by the Council. The service fees paid to each assigned counsel and solicitor for preparation of a counsel certificate are fixed.



法律援助服务局 2024 - 2025 年报  
 LEGAL AID SERVICES COUNCIL  
 ANNUAL REPORT 2024 - 2025

在2024-2025年度，就10宗成功获批的申请，合共拨出462,000元作为支付大律师及律师提供证明书的费用，详情如下：

	获批申请数目 Number of Applications Approved	大律师费用 Counsel Fees	律师费用 Solicitor Fees	总费用 Total Fees
刑事案件 Criminal Case	8	\$184,000	\$104,000	\$288,000
民事案件 Civil Case	2	\$116,000	\$58,000	\$174,000
总计 Total	10	\$300,000	\$162,000	\$462,000

要加入法援局所备存的执业律师名册，大律师须具备最少十年执业经验，而律师则须具备七年执业经验。此外，大律师和律师均须于过去三年内，曾处理最少三宗上诉法庭或终审法院的案件。资深大律师则获豁免最低工作经验的要求。

作为计划的管理人，本局有责任确保所有名册内的大律师和律师均熟悉有关向终审法院提出上诉的程序和要求，以及具备相关的工作经验。本局会定期进行名册更新工作。截至2025年3月31日，本局名册内共有62名大律师和35名律师。

In 2024-2025, a total of \$462,000 was committed as fees for counsel and solicitors to provide certificates for the 10 approved applications. Details are as follows –

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 is responsible for ensuring 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. Regular panel updating exercise is conducted by the Council and the number of counsel and solicitors on the panel were 62 and 35 respectively as at 31 March 2025.

# 管理 Management

## 行政 Administration

### 法援局会议出席记录

法援局在2024-2025年度召开了四次会议。各成员出席情况列表如下：

### Attendance at Council Meetings

In 2024-2025, the Council convened four meetings. The attendance of members is set out in the table below –

Council Members	出席会议次数 No. of Meetings Attended
梁永祥教授 GBS, JP Prof. William LEUNG GBS, JP	4
陈建强医生 SBS, JP * Dr Eugene CHAN SBS, JP *	2
胡士远大律师 * Mr Sebastian HUGHES *	2
艾家敦大律师 Mr Robin EGERTON	3
傅嘉绵律师 Mr Tom FU	3
刘诗韵女士 MH, JP Ms Serena LAU MH, JP	4
李佩珊女士 Ms Rosita LEE	4
邵燕宁博士 * Dr Elaine SHIU *	1
岑君毅律师 JP Mr Ronald SUM, JP	3
法律援助署署长 Director of Legal Aid	4

\*有关成员于2024年9月1日加入法援局。于2024年9月1日至2025年3月31日期间，本局召开了两次会议。

\* These Members joined the Council on 1 September 2024. Two meetings were convened during the period from 1 September 2024 to 31 March 2025.



## 採納促进种族平等行政指引

政府于2019年修订其推行的促进种族平等行政指引，并期望所有政府政策局、部门和相关机构采纳。这些指引为公共机构提供指导，以期使所有香港市民，不论种族背景，皆有平等机会获得公共服务。为配合政府的政策，本局向市民提供服务时已采取了具体措施，将「提供大律师证明书计划」的申请表格及相关通告翻译为中英以外的十种语言，方便不同语言背景的人士使用。于2024-2025年度，本局继续按要求提供有关计划的传译和笔译服务，为不同种族人士提供支援。

## 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. In support of the Government's policy, the Council has taken practical actions in the delivery of services to members of the public and translated the relevant notice as well as the application form of the Scheme of Provision of Certificate by Counsel into ten languages other than Chinese and English for people of linguistically diverse groups. In 2024-2025, the Council continued to provide interpretation and translation services on the Scheme upon request and render support for people of different races.

# 行政 Administration

## 职业健康与安全

本局一直为员工提供一个安全且卫生的工作环境。于2024年，本局再度聘用一间获认可的室内空气质素检定证书签发机构，评估办公室的室内空气质素，并获得由环境保护署所推行的办公室及公众场所室内空气质素检定计划下发出的「卓越级」室内空气质素检定证书。此外，本局亦定期为办公室安排地毡、窗帘和风机盘管组件的清洗服务，以缔造无菌及安全的工作环境，让全体员工发挥最佳的工作表现。

## Occupational Safety and Health

The Council has maintained a safe and hygienic working environment for the employees. In 2024, 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, regular cleansing services were also arranged for the carpet, curtains and fan coil units in the Council office so that a germ-free and well-protected working atmosphere was developed for all staff to perform at their best.





## 职员编制

截至2025年3月底，秘书处共有五名职员，包括四名由政府借调的公务员和一名由本局聘请的合约员工。

### Staffing

As at the end of March 2025, 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.

## 财务事宜

本局为公帑资助的法定机构，于2024-2025年度，本局从政府收取的补助为6,830,000元，全年总支出为6,639,000元。余额将结转至下一财政年度。

### Finance Matters

The Council is a Government-funded statutory body. Subventions received from the Government for 2024-2025 amounted to \$6.83 million. Total expenditure of the year was \$6.639 million. The remainder will be carried forward to the next financial year.

# 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

我已审计列载于第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，使财务报表不存在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在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。我亦会：

## *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:

# 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

- 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採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

法律援助服务局 2024 - 2025 年报  
LEGAL AID SERVICES COUNCIL  
ANNUAL REPORT 2024 - 2025

- 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  
张潔代行

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

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

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

# 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

### 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\$
<b>非流动资产</b>	<b>NON-CURRENT ASSETS</b>			
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
			<b>2,300,385</b>	<b>3,835,161</b>
<b>流动资产</b>	<b>CURRENT ASSETS</b>			
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
			<b>1,343,887</b>	<b>1,413,861</b>
<b>流动负债</b>	<b>CURRENT LIABILITIES</b>			
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)
			<b>(1,577,346)</b>	<b>(1,518,376)</b>
<b>淨流动负债</b>	<b>NET CURRENT LIABILITIES</b>		<b>(233,459)</b>	<b>(104,515)</b>
<b>非流动负债</b>	<b>NON-CURRENT LIABILITIES</b>			
租赁负债	Lease liabilities	6	<b>(803,651)</b>	<b>(2,365,629)</b>
<b>淨资产</b>	<b>NET ASSETS</b>		<b>1,263,275</b>	<b>1,365,017</b>
上列项目代表:	Representing:			
<b>政府基金</b>	<b>GOVERNMENT FUNDS</b>			
经常性补助基金	Recurrent subvention fund	7	<b>1,263,275</b>	<b>1,365,017</b>

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

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.

# 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

### 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日结馀	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日结馀	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日结馀	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\$
<b>经营活动的现金流量</b>			
年度盈馀		<b>198,275</b>	294,017
调整项目：			
使用权资产折旧		<b>1,529,148</b>	1,563,929
物业、厂房及设备折旧		<b>5,628</b>	6,345
利息收入		<b>(7,400)</b>	(9,717)
租赁负债利息支出		<b>116,683</b>	111,784
职员约满酬金拨备增加		<b>260</b>	405
未放取假期拨备增加/(减少)		<b>169</b>	(189)
		_____	_____
<b>经营活动所得的现金淨额</b>		<b>1,842,763</b>	1,966,574
<b>投资活动的现金流量</b>			
购买物业、厂房及设备		<b>–</b>	(5,590)
已收利息		<b>9,114</b>	8,992
<b>投资活动所得的现金淨额</b>		<b>9,114</b>	3,402
<b>融资活动的现金流量</b>			
退回政府款项		<b>(300,017)</b>	(328,011)
支付租赁负债	6	<b>(1,620,120)</b>	(1,673,364)
<b>融资活动所用的现金淨额</b>		<b>(1,920,137)</b>	(2,001,375)
<b>现金及等同现金项目减少淨额</b>		<b>(68,260)</b>	(31,399)
<b>年初的现金及等同现金项目</b>		<b>1,409,256</b>	1,440,655
<b>年末的现金及等同现金项目</b>	5	<b>1,340,996</b>	1,409,256

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.

# 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

### 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)编製。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采纳及资产、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.

# 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

### 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
2027年1月1日 1 January 2027

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"

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。它们初始时按公允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.

# 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

### 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.

# 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

### 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。

利息收入採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港元或以上的傢具及装置、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馀价值后，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淨额与资产的帐面值的差额决定，并于出售当日在收支报表确认入帐。

(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.

# 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

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

# 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

### 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\$
<b>成本</b>	<b>Cost</b>				
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><u>90,856</u></u>	<u><u>67,104</u></u>	<u><u>24,750</u></u>	<u><u>182,710</u></u>
<b>累计折旧</b>	<b>Accumulated depreciation</b>				
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	<u><u>84,754</u></u>	<u><u>67,104</u></u>	<u><u>18,562</u></u>	<u><u>170,420</u></u>
年内折旧	Charge for the year	<u><u>3,153</u></u>	<u><u>–</u></u>	<u><u>2,475</u></u>	<u><u>5,628</u></u>
于2025年3月31日	At 31 March 2025	<u><u>87,907</u></u>	<u><u>67,104</u></u>	<u><u>21,037</u></u>	<u><u>176,048</u></u>
<b>帐面淨值</b>	<b>Net book value</b>				
于2025年3月31日	At 31 March 2025	<u><u>2,949</u></u>	<u><u>–</u></u>	<u><u>3,713</u></u>	<u><u>6,662</u></u>
于2024年3月31日	At 31 March 2024	<u><u>6,102</u></u>	<u><u>–</u></u>	<u><u>6,188</u></u>	<u><u>12,290</u></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	<u><u>1,339,651</u></u>	1,406,338
手头现金	Cash in hand	<u><u>1,345</u></u>	2,918
		<u><u>1,340,996</u></u>	<u><u>1,409,256</u></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\$
年初结馀	Balance at beginning of year	<b>3,869,066</b>	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	<b>(1,620,120)</b>	(1,673,364)
非现金变动：	Non-cash changes:		
与新租赁相关的 租赁负债增加	Increase in lease liabilities relating to new leases	–	4,570,055
租赁负债的利息费用	Interest expense on lease liabilities	<b>116,683</b>	111,784
年末结馀	Balance at end of year	<b>2,365,629</b>	3,869,066
归类为：	Classified as:		
流动负债	Current liabilities	<b>1,561,978</b>	1,503,437
非流动负债	Non-current liabilities	<b>803,651</b>	2,365,629
		<b>2,365,629</b>	3,869,066
租赁负债的到期状况 (未折现的合约现金流量)：	Maturity profile of lease liabilities (contractual undiscounted cash flows):		
- 1年内	- within 1 year	<b>1,620,120</b>	1,620,120
- 1年后但2年内	- after 1 year but within 2 years	<b>810,060</b>	1,620,120
- 2年后但5年内	- after 2 years but within 5 years	–	810,060
		<b>2,430,180</b>	4,050,300
收支报表内确认与租赁 有关的支出项目：	Expense items in relation to the lease recognised in the income and expenditure account:		
租赁负债的利息费用	Interest expense on lease liabilities	<b>116,683</b>	111,784
租赁现金流出总额 租赁负债	Total cash outflow for leases: Lease liabilities	<b>1,620,120</b>	1,673,364

# 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

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

## 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	<b>282,000</b>	258,000
公用设施及行政支出	Utility and administration expenses	<b>108,692</b>	98,865
编製年报／通讯	Production of annual report/newsletter	<b>70,200</b>	64,500
会计费用	Accountancy fee	<b>44,400</b>	44,400
其他支出	Other expenses	<b>10,687</b>	17,871
		<b>515,979</b>	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.

# 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

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

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。

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。

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。

### 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 for the year.

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.

