



法律援助服務局
Legal Aid Services Council

ANNUAL REPORT 年報 2024 - 2025





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關於法援局

About the LASC

成立

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

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

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.





抱負

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

Vision

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

使命

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

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.

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信念

公正獨立

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

Values

Independent and Fair

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

通眾近民

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

Accessible

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



開誠佈公

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

敏於眾望

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

Transparent

A better understanding of the Council will enhance public trust in the Council and the legal aid services. 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.

關於法援局

About the LASC

職能

法援局負責監督由法援署提供的法援服務的管理。法援署需就其服務的效益向法援局負責。

本局為履行職責，可：

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

本局無權就法援署的職員事宜及其對個別案件的處理向法援署作出指示。

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

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

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.

成員

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

於 2025 年 3 月 31 日，法援局成員包括：

梁永祥教授 GBS, JP (主席)

陳建強醫生 SBS, JP

胡士遠大律師

艾家敦大律師

傅嘉綿律師

劉詩韻女士 MH, JP

李佩珊女士

邵燕寧博士

岑君毅律師 JP

法律援助署署長莊因東先生 SBS, JP

(當然成員)

Membership

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

Members of the Council as of 31 March 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)

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成員簡歷 About the Members

梁永祥教授 GBS, JP (主席)

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



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

成員簡歷 About the Members

陳建強醫生 SBS, JP

Dr Eugene CHAN Kin Keung SBS, JP



- 香港專業人士協會會長
- 資優教育諮詢委員會主席
- 特首政策組社會發展專家組委員
- 禁毒常務委員會委員
- 撲滅罪行委員會委員
- 香港房屋委員會資助房屋小組委員會委員
- 中西區區議會議員
- 香港中文大學醫學院榮譽臨床副教授
- 香港十大傑出青年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

關於法援局

About the LASC

成員簡歷 About the Members

胡士遠大律師

Mr Sebastian HUGHES



- 執業大律師和仲裁員
 - 香港(2010) , Prince's Chambers
 - 專業範疇為民事及商業事宜
- 香港大律師公會執行委員會委員
- 特許仲裁員協會會員
- 香港國際仲裁中心仲裁員
- 世界知識產權組織仲裁員
- 深圳國際仲裁院仲裁員
- 上海仲裁委員會仲裁員
- 亞洲國際仲裁中心仲裁員
- 香港大律師公會知識產權委員會成員
- 澳大利亞(1998)及香港(2003)律師執業資格
- 北京第二外國語學院中國語文文憑(1990)
- 文學士，墨爾本大學(1994)
- 法學士，墨爾本大學(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)

成員簡歷 About the Members

艾家敦大律師

Mr Robin EGERTON



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

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成員簡歷 About the Members

傅嘉綿律師

Mr Tom FU Ka Min



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

成員簡歷 About the Members

劉詩韻女士 MH, JP

Ms Serena LAU Sze Wan MH, JP



- 香港測量師學會資深會員
- 香港註冊專業測量師(產業員)
- 香港房屋委員會商業樓宇小組委員會主席
- 中醫藥發展基金諮詢委員會主席
- 香港房屋協會執行委員會委員
- 香港醫務委員會業外審裁員
- 曾任香港測量師學會及澳洲會計師公會紀律委員會委員、青年發展委員會委員、工業貿易署中小企業委員會委員、市區更新基金董事、地產代理監管局成員及香港測量師學會會長
- Fellow, Hong Kong Institute of Surveyors (FHKIS)
- Registered Professional Surveyor (General Practice Division), HKSAR
- 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

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成員簡歷 About the Members

李佩珊女士

Ms Rosita LEE Pui Shan



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

成員簡歷 About the Members

邵燕寧博士

Dr Elaine SHIU Yin Ning



- 香港青年創業家，擁有14年跨行業經驗，涵蓋珠寶首飾、文化創意、旅遊及創新科技領域
- 青年創業講師及顧問
- 中小型企業委員會委員
- 「發展品牌、升級轉型及拓展內銷市場的專項基金」計劃管理委員會委員
- 華人永遠墳場管理委員會委員
- 戴麟趾爵士康樂基金委員會委員
- 保護稀有動物諮詢委員會委員
- 出外旅遊委員會委員
- 曾擔任旅遊業策略小組成員及內地來港旅遊團委員
- 獲頒2024年全港時尚專業女性選舉大獎、2020年MUSE設計大獎、2019年改革與創新傑出女性、2018年亞太區企業家大獎、2017年香港傑出青年創業家

- 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

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岑君毅律師 JP

Mr Ronald SUM Kwan Ngai, JP



- 香港律師會理事
- 中國委託公證人
- 香港、英格蘭和威爾斯、澳大利亞和粵港澳大灣區律師執業資格
- 一邦國際網上仲調 (eBRAM) 副主席
- 香港仲裁司學會資深成員
- 英國特許仲裁員協會資深會員
- 專業服務協進支援計劃 (PASS) 成員
- 國際奧林匹克委員會體育仲裁法庭 (CAS) 仲裁員
- 中國體育仲裁委員會 (CCAS) 仲裁員
- 國際商會 (ICC) 會員
- 香港國際仲裁中心(HKIAC)仲裁員
- 香港調解會調解員
- 深圳國際仲裁院 (SCIA) 仲裁員
- 新加坡國際仲裁中心(SIAC)仲裁員
- 倫敦海事仲裁員協會(LMAA)仲裁員
- 香港調解資歷評審協會有限公司 (HKMAAL) 調解員
- 中國國際經濟貿易仲裁委員會 (CIETAC) 仲裁員
- 北京仲裁委員會(BAC)仲裁員
- 上海國際經濟貿易仲裁委員會 (SHIAC) 仲裁員
- 香港律師會認可調解員
- 有效解決爭議中心(CEDR)調解員
- 廣州知識產權法院調解員
- 廣東省高級人民法院調解員

- 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

成員簡歷 About the Members

法律援助署署長莊因東先生 SBS, JP (當然成員)

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



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

主席回顧

Chairman's Review

我很高興以法律援助服務局(法援局)主席身份，為大家介紹2024-2025年度報告。

法律援助是法律制度中不可或缺的一部分，對維護香港法治至關重要。法援服務由法律援助署(法援署)提供，其核心使命旨在確保任何持有合理理據提出司法訴訟的人士，不會因經濟能力有限而無法尋求公義。自1996年成立以來，法援局負責監督法援署的管理，並就法律援助政策向政府提供意見。法援局致力促進法律面前人人平等和可訴諸司法，並就提升法援署的營運效率提出建議。

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)**



在現行的法律援助制度下，申請人需同時通過法援署的案情審查和經濟審查，方可獲批法律援助。案情審查評估申請人是否有合理理據提出法律訴訟或進行抗辯，而經濟審查則評核申請人的財務資源會否超出普通法律援助計劃和法律援助輔助計劃所規定的財務資格限額。為符合市場一般物價水平，政府每年會參考丙類消費物價指數的變動，檢討財務資格限額。在2024年10月的最新一輪檢討中，政府參照2023年7月至2024年7月期間的丙類消費物價指數變動，將財務資格限額上調2.0%。相關調整經政府向立法會提交決議案後已正式生效。同時，法援署署長第一押記亦根據丙類消費物價指數的變動進行年度檢討，有關指定款額亦於本年度上調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.

主席回顧 Chairman's Review

此外，政府亦於2024年就刑事法律援助費用、檢控費用及當值律師費用進行了兩年一度的檢討，在進行有關檢討時，政府主要參考一般物價變動情況以及委聘大律師和律師時有否出現困難。鑑於2022年7月至2024年7月的丙類消費物價指數上升了3.9%，政府因而將有關費用作出相同調整，法援局對此建議表示歡迎。該調整經立法會通過決議案後已於2024年12月生效。

法援署作為面向公眾的部門，公眾對法援署工作的參與非常重要。在2024年，法援署接納我的建議，制定了一個與公眾溝通的計劃，致力加強公眾信心及促進與持分者之間的合作。過去一年，法援署以多個社會關注的議題作為社交媒體的宣傳重點，透過為學生及本地社區舉辦講座以擴展法援服務的接觸層面。此外，法援署成立了一個快速回應小組，及時澄清社會上流傳的不實信息，並積極爭取持分者的支持以應對複雜的議題。這些努力對鞏固法援署形象及保障公眾免受錯誤信息影響方面，發揮了重要的作用。

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.



除宣傳工作外，法援署亦優化了處理法援申請的行政和程序。繼2021年實施的完善法援制度措施後，法援署於2024年進一步優化內部審批流程，並引進新指引顯著加快處理家暴個案。此外，法援署亦配合技術創新的趨勢，於2025年推出虛擬助手聊天機械人「法寶寶」，自動回應市民的一般查詢，並引導他們有效地完成基本申請程序。上述法援服務的改善皆源于法援署的充分投入，我藉此機會感謝他們為完善香港法援服務作出的貢獻。

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.

主席回顧

Chairman's Review



為進一步推廣法援服務，我出席了多項活動，包括2025年法律年度開啟典禮及香港崇德社於2024年12月舉辦的午餐會。在午餐會上，我就本地法援制度及數個重要議題作出演說。在2025年3月，我亦聯同法援署署長到訪入境事務處總部，了解處理免遣返聲請的程序及減少司法覆核制度被濫用的措施。這些經驗均充滿啟發性，我亦十分珍惜與法律界專業人士及相關持分者交流的機會，藉此豐富我對法援領域發展的知識及堅定我對服務社會的信念。

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會公義中重要的基石，確保每人都能尋求公義和依法維護自身權利。憑藉法援局成員堅定不移的支持及多年來累積的成果，香港的法援制度得以持續成為全球最佳制度之一。來年，我將在法援署的支持下繼續帶領法援局，推動香港法律援助服務邁向更高水平。

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

法律援助申請人財務資格限額及法律援助署署長第一押記的檢討

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

法律援助申請人財務資格限額

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

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

Financial Eligibility Limits of Legal Aid Applicants

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

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



根據政府在1999年9月就《1999年法律援助(修訂)條例草案》向立法會提交的報告，政府會參考丙類消費物價指數的一般物價變動之情況，每年檢討兩個計劃的財務資格限額。政府根據2023年7月至2024年7月參照期內的丙類消費物價指數完成最新一輪有關財務資格限額的周年檢討工作後，建議將財務資格限額上調2.0%。因此，政府已於2024年12月向立法會提交決議案，調整財務資格限額，而現時「普通計劃」及「輔助計劃」的財務資格限額分別為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.

法律援助申請人財務資格限額及法律援助署署長第一押記的檢討

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

法律援助署署長第一押記

如法援受助人從獲批法援的訴訟討回或保留任何金錢或物業，便須按《條例》的規定，從有關訴訟所討回或保留的金錢或物業，向法援署署長清還一切與訴訟相關的費用及開支。這些費用及開支的款項稱為法援署署長第一押記。在實際上來說，如為受助人討回金錢，有關費用及開支會先從該筆金錢中扣除，然後餘款才會發放給法援受助人。如涉及的物業為一項房地產，法援署署長會在土地註冊處把其押記登記在有關物業上，以保證法援受助人向法援署署長清還費用及開支。不過，根據《條例》第18A(5)條，法援署署長第一押記不適用於就配偶或前度配偶的贍養而支付的款額，上限為每月支付的首9,540元。另外，在收到按《條例》第19條或第19A條付予法援署署長的一切款項後，法援署署長可根據《條例》第19B(1)(a)條行使酌情權，就任何人遭遇嚴重困苦的情況下減少其保留的款項，但款額以不超過114,140元為限。

Director of Legal Aid's First Charge

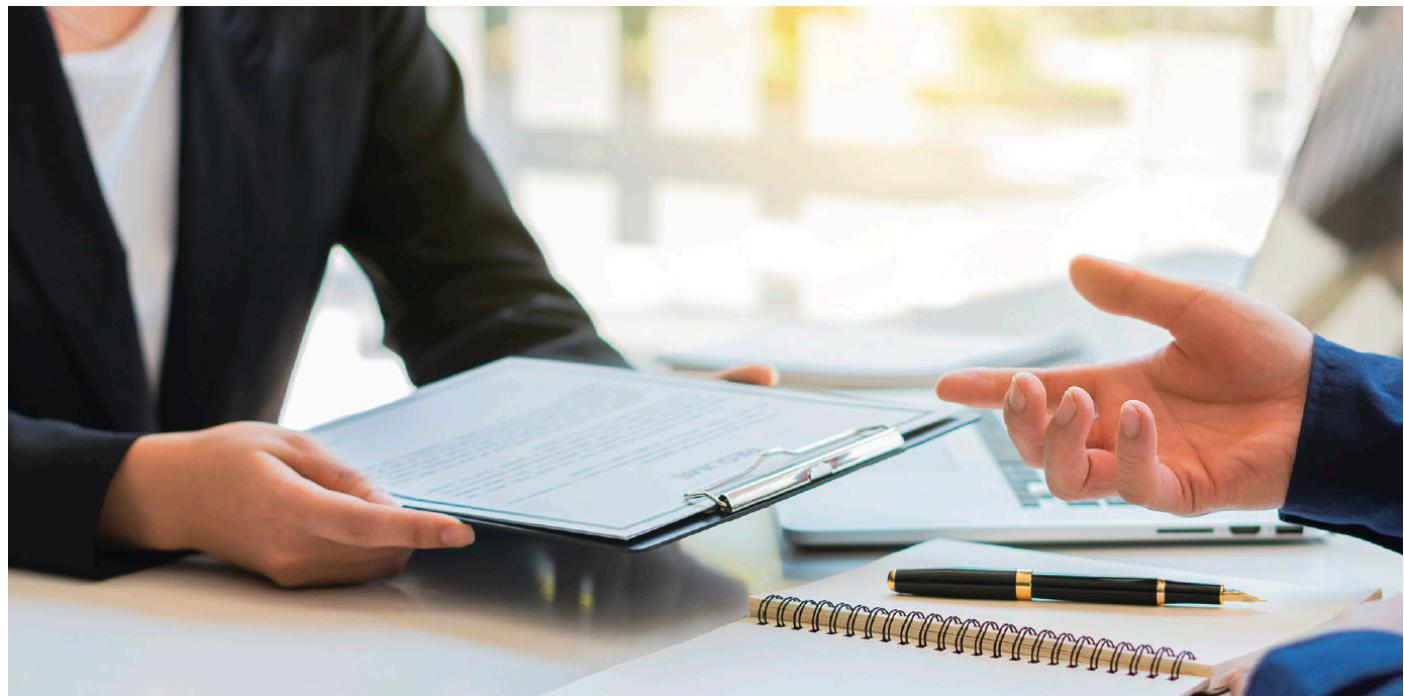
A legally-aided person who is successful in recovering or preserving any money or property in the legally aided proceedings will be required to repay the Director of Legal Aid (DLA) all the costs and expenses incurred by DLA in the proceedings, as required under the LAO, out of the money or property so recovered or preserved in such proceedings. The sum of these costs and expenses is called the DLA's first charge. In practice, if money is recovered for the aided person, such costs and expenses will be 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.

根據在2018年的一次性檢討，第18A(5)條及第19B(1)(a)條下的兩項指定款額會根據周年檢討調整，以反映丙類消費物價指數的變動。於2024年12月，政府作出檢討後向立法會提交決議案，建議將法援署署長第一押記的兩個指定款額上調2.0%，與財務資格限額相同，以反映2023年7月至2024年7月參照期內丙類消費物價指數的變動。根據《條例》第18A(5)條及第19B(1)(a)條，現時法援署署長第一押記的兩個指定款額分別為9,730元及116,420元。

本局歡迎政府是次上調財務資格限額及法援署署長第一押記的兩個指定款額。

Pursuant to a one-off review in 2018, the two specified amounts under section 18A(5) and the proviso to section 19B(1)(a) would be subject to an annual review to reflect the changes in CPI(C). Same as FELs, the Government proposed to adjust the two specified amounts of DLA's first charge upwards by 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.



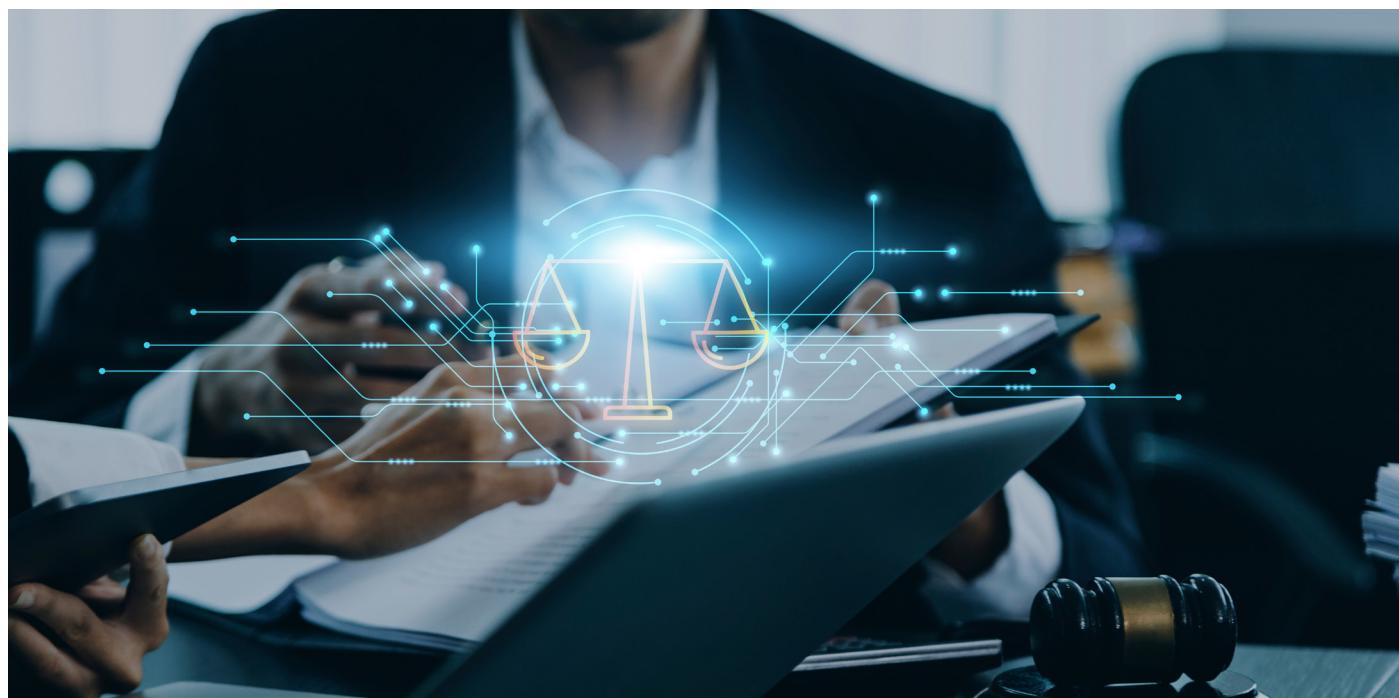
刑事法律援助費用、檢控費用及當值律師費用兩年一度的檢討 Biennial Review of Criminal Legal Aid Fees, Prosecution Fees and Duty Lawyer Fees

政府在2024年10月告知本局，於2024年完成就刑事法律援助(法援)費用、檢控費用及當值律師費用(統稱為「三項費用」)兩年一度檢討的結果。

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

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).





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

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

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.

刑事法律援助費用、檢控費用及當值律師費用兩年一度的檢討

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

檢討

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

在2024年的兩年一度檢討中，政府備悉在參照期內(即2022年7月至2024年7月)丙類消費物價指數上升了3.9%，因此建議把有關費用相應上調3.9%。至於2024年7月至2026年7月之間一般物價的變動，將會在下一輪兩年一度的檢討中反映。

下表總結過去五次兩年一度檢討的調整費用幅度(全部皆按相關參照期內錄得的丙類消費物價指數變動)和最近一輪檢討的建議調整幅度：

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	調整幅度 Adjustment
2014	+7.7%
2016	+4.0%
2018	+4.0%
2020	+2.7%
2022	+3.1%
2024	+3.9% (建議 proposed)



實施情況

為調整刑事法律援助費用，政府已將修訂《規則》的建議提交予由高等法院首席法官出任主席的刑事訴訟程序規則委員會（「規則委員會」）審批，並於2024年年底向立法會動議一項決議案以修改法例。立法會已通過其生效日期為2024年12月13日。檢控費用和當值律師費用會通過行政方式予以調整，並在實施經修訂的法援費用當日同時生效。

本局歡迎是次上調有關費用的方案。

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.

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

本局自1996年成立以來，一直與負責制定法律援助政策的政策局保持密切聯繫。在2024-2025年間，政府告知本局關於政府就不同法援議題提出的建議或表達的立場，包括呈交立法會司法及法律事務委員會的文件，這些文件涉及法援申請人財務資格限額的周年檢討，以及兩年一度的刑事法律援助費用、檢控費用及當值律師費用的檢討。

為維護法治及確保任何人不會因經濟能力有限而無法尋求公義，本局與法律援助署(法援署)緊密聯繫，向公眾提供高質素、高效率及高效益的法律援助服務。可是，部分法援事宜偶爾會因公眾對法援署工作的誤解而引起毫無根據的批評。如沒有妥善釐清相關偏見及誤解，事件或會在社交媒體平台上引發熱議，削弱公眾的信心。就此而言，本局近年已委聘公關顧問公司，以鞏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.





過去一年，顧問公司製作了有關「律師提名」的短片，以宣傳2021年就法援制度進行檢討後所實施的完善措施；同時亦安排與NowTV、《明報》及《星島日報》的媒體訪談，闡述有關律師可接辦案件的限額、批出法援的司法覆核案件及優化處理法援申請程序的議題。至今所取得的成果顯著，特別是擴大了公眾獲取準確法援資訊和事實的渠道。

除了上述在2024年推出的宣傳項目外，本局亦建議法援署制定一個與公眾溝通的計劃，進一步加強公眾對政府提供法援服務的信心。法援署採納有關建議後，在2024年推出一個系統性的公眾溝通計劃，最新進展如下：

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 –

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

宣傳及傳播資訊

為更有效傳播法律援助資訊，法援署已選定六個與法援相關且公眾普遍關注的主題，並透過不同宣傳渠道進行推廣。這六個主題包括「法援之道」、「有效使用法律援助資源」、「打擊濫用法律援助」、「律師提名」、「司法覆核案件中的法律援助」及「提高透明度」。為實現上述目標，除與主要媒體進行訪談外，法援署亦了解教育的重要性，為本地大學及中學安排參觀和講座，以接觸年輕一代。全年期間，法援署為約340名學生舉辦了10場講座，當中涵蓋23所學校或大學，以加深青少年對法律援助服務的認識。此外，法援署亦為超過800名來自工會、專業團體及非政府機構等8個組織的參加者安排了講座，介紹法援署的專業服務。在社區層面，法援署在2024年8月於美孚社區會堂為超過120名市民舉辦了有關僱員賠償的法律援助講座。隨著推廣範圍擴大，法援署的工作透明度亦進一步提升。

及時回應媒體的不實報道

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

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.



加強與持分者的合作

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

本局主席代表局方出席數項重要活動，包括2025年法律年度開啟典禮及香港崇德社於2024年12月舉辦的午餐會，主席並在午餐會上就法援服務作出演說。在2025年3月，主席亦聯同法援署長到訪入境事務處總部，了解免遣返聲請的事宜。這些都是別具意義的交流活動，讓主席與相關持分者保持聯繫，並掌握法律界的最新發展動向。於未來，本局將繼續與持分者保持有效的溝通渠道，期盼香港的法援制度能夠取得長遠成功。

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.

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

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

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

在2024年4月1日至2025年3月31日期間，本局共接獲20宗要求提供大律師證明書的申請。其中最多申請人涉及的刑事案件類別是「販賣危險藥物」，佔刑事案件的總申請數目三分之一以上；至於民事案件則沒有顯著的主要類別。在20宗申請中，有10宗獲批，另有10宗因未能符合所有批核準則而被拒。

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.

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10宗獲批的申請已全部轉介予名冊律師，以評估案件勝訴的機會。經評估後，所有案件均被認為勝算較低，各申請人亦未有進一步就法援被拒提出覆核。

在2023-2024年度及2024-2025年度接獲申請的相關統計列表如下：

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	總計 Total	刑事案件 Criminal Case	民事案件 Civil Case	總計 Total
申請 Applications						
獲批 Approved	22	2	24	8	2	10
被拒 Refused	1	8	9	6	4	10
被終止 Aborted	0	1	1	0	0	0
被撤回 Withdrawn	0	0	0	0	0	0
總計 Total	23	11	34	14	6	20
已發出的大律師證明書 Certificates by counsel issued						
有合理機會上訴得直案件 Cases certified to have reasonable prospects of success	6	1	7	0	0	0
無合理機會上訴得直案件 Cases certified not to have reasonable prospects of success	16	1	17	8	2	10
總計 Total	22	2	24	8	2	10
有合理機會上訴得直案件 Cases certified to have reasonable prospects of success						
經法援署覆核後獲提供法律援助 Legal aid granted after review by LAD	2	0	2	0	0	0
經法援署覆核後仍不獲提供法律援助 Legal aid not granted after review by LAD	4	1	5	0	0	0
總計 Total	6	1	7	0	0	0

提供大律師證明書計劃

Scheme of Provision of Certificate by Counsel

以上統計數據顯示：

- (a) 2024-2025年度總申請數目下降41% (由2023-2024年度的34宗下降至2024-2025年度的20宗)；與刑事案件有關的申請下降39% (由2023-2024年度的23宗下降至2024-2025年度的14宗)，而與民事案件有關的申請下降45% (由2023-2024年度的11宗下降至2024-2025年度的6宗)；及
- (b) 10宗獲批並轉介予名冊律師作評估的申請均被視為無合理機會上訴得直，因此申請人並未有進一步就法援被拒提出覆核。

根據現行慣例，每位成功的申請人將獲本局從律師名冊中委派一名大律師和一名律師。支付大律師和律師擬備證明書的費用為定額費用。

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.



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在2024-2025年度，就10宗成功獲批的申請，合共撥出462,000元作為支付大律師及律師提供證明書的費用，詳情如下：

	獲批申請數目 Number of Applications Approved	大律師費用 Counsel Fees	律師費用 Solicitor Fees	總費用 Total Fees
刑事案件 Criminal Case	8	\$184,000	\$104,000	\$288,000
民事案件 Civil Case	2	\$116,000	\$58,000	\$174,000
總計 Total	10	\$300,000	\$162,000	\$462,000

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

作為計劃的管理人，本局有責任確保所有名冊內的大律師和律師均熟悉有關向終審法院提出上訴的程序和要求，以及具備相關的工作經驗。本局會定期進行名冊更新工作。截至2025年3月31日，本局名冊內共有62名大律師和35名律師。

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

As the administrator of the scheme, the Council 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

法援局會議出席記錄

法援局在2024-2025年度召開了四次會議。
各成員出席情況列表如下：

Attendance at Council Meetings

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

Council Members	No. of Meetings Attended
梁永祥教授 GBS, JP Prof. William LEUNG GBS, JP	4
陳建強醫生 SBS, JP * Dr Eugene CHAN SBS, JP *	2
胡士遠大律師 * Mr Sebastian HUGHES *	2
艾家敦大律師 Mr Robin EGERTON	3
傅嘉綿律師 Mr Tom FU	3
劉詩韻女士 MH, JP Ms Serena LAU MH, JP	4
李佩珊女士 Ms Rosita LEE	4
邵燕寧博士 * Dr Elaine SHIU *	1
岑君毅律師 JP Mr Ronald SUM, JP	3
法律援助署署長 Director of Legal Aid	4

*有關成員於2024年9月1日加入法援局。於2024年9月1日至2025年3月31日期間，本局召開了兩次會議。

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



採納促進種族平等行政指引

政府於2019年修訂其推行的促進種族平等行政指引，並期望所有政府政策局、部門和相關機構採納。這些指引為公共機構提供指導，以期使所有香港市民，不論種族背景，皆有平等機會獲得公共服務。為配合政府的政策，本局向市民提供服務時已採取了具體措施，將「提供大律師證明書計劃」的申請表格及相關通告翻譯為中英以外的十種語言，方便不同語言背景的人士使用。於2024-2025年度，本局繼續按要求提供有關計劃的傳譯和筆譯服務，為不同種族人士提供支援。

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

職業健康與安全

本局一直為員工提供一個安全且衛生的工作環境。於2024年，本局再度聘用一間獲認可的室內空氣質素檢定證書簽發機構，評估辦公室的室內空氣質素，並獲得由環境保護署所推行的辦公室及公眾場所室內空氣質素檢定計劃下發出的「卓越級」室內空氣質素檢定證書。此外，本局亦定期為辦公室安排地氈、窗簾和風機盤管組件的清洗服務，以締造無菌及安全的工作環境，讓全體員工發揮最佳的工作表現。

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.





職員編制

截至2025年3月底，秘書處共有五名職員，包括四名由政府借調的公務員和一名由本局聘請的合約員工。

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.

財務事宜

本局為公帑資助的法定機構，於2024-2025年度，本局從政府收取的補助為6,830,000元，全年總支出為6,639,000元。餘額將結轉至下一財政年度。

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.

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獨立審計師報告 致立法會

意見

我已審計列載於第48至67頁的法律援助服務局財務報表，該等財務報表包括於2025年3月31日的資產負債表與截至該日止年度的收支報表、權益變動表和現金流量表，以及財務報表的附註，包括重大會計政策資料。

我認為，該等財務報表已按照香港會計師公會頒布的《香港財務報告會計準則》真實而中肯地反映法律援助服務局於2025年3月31日的財務狀況及截至該日止年度的財務表現和現金流量，並已按照《法律援助服務局條例》(第489章)妥為擬備。

意見的基礎

我已按照《法律援助服務局條例》第13(1)條及審計署的審計準則進行審計。我根據該等準則而須承擔的責任，詳載於本報告「審計師就財務報表審計而須承擔的責任」部分。根據該等準則，我獨立於法律援助服務局，並已按該等準則履行其他道德責任。我相信，我所獲得的審計憑證是充足和適當地為我的審計意見提供基礎。

Independent Auditor's Report To the Legislative Council

Opinion

I have audited the financial statements of the Legal Aid Services Council set out on pages 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.

法律援助服務局就財務報表而須承擔的責任

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

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

審計師就財務報表審計而須承擔的責任

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

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

Responsibilities of the Legal Aid Services Council for the financial statements

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

法律援助服務局 2024 - 2025 年報
LEGAL AID SERVICES COUNCIL
ANNUAL REPORT 2024 - 2025

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

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

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

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



審計署署長
署理首席審計師
張潔代行

2025年8月19日
審計署
香港
金鐘道66號
金鐘道政府合署高座6樓

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

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資產負債表 BALANCE SHEET

於 2025 年 3 月 31 日 AS AT 31 MARCH 2025

	附註 Note	2025 港幣 HK\$	2024 港幣 HK\$
非流動資產			
使用權資產	Right-of-use assets	3 2,293,723	3,822,871
物業、廠房及設備	Property, plant and equipment	4 6,662	12,290
		<u>2,300,385</u>	<u>3,835,161</u>
流動資產			
應收利息	Interest receivable	641	2,355
按金	Deposits	2,250	2,250
現金及等同現金項目	Cash and cash equivalents	5 1,340,996	1,409,256
		<u>1,343,887</u>	<u>1,413,861</u>
流動負債			
租賃負債	Lease liabilities	6 (1,561,978)	(1,503,437)
職員約滿酬金撥備	Provision for staff gratuities	(8,865)	(8,605)
未放取假期撥備	Provision for untaken leave	(6,503)	(6,334)
		<u>(1,577,346)</u>	<u>(1,518,376)</u>
淨流動負債			
	NET CURRENT LIABILITIES	(233,459)	(104,515)
非流動負債			
租賃負債	Lease liabilities	6 (803,651)	(2,365,629)
淨資產			
	NET ASSETS	1,263,275	1,365,017
上列項目代表:	Representing:		
政府基金			
經常性補助基金	Recurrent subvention fund	7 1,263,275	1,365,017

隨附附註 1 至 13 為本財務報表的一部分。

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

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

此等財務報表於 2025 年 8 月 19 日經法律援助服務局核實及批准發行。

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

收支報表 INCOME AND EXPENDITURE ACCOUNT

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

		附註 Note	2025 港幣 HK\$	2024 港幣 HK\$
收入	INCOME			
政府補助	Government subventions	8	6,830,000	7,100,000
利息收入	Interest income		7,400	9,717
			6,837,400	7,109,717
支出	EXPENDITURE			
職員酬金	Staff emoluments	9	(4,226,765)	(4,405,084)
折舊費用	Depreciation charge			
- 使用權資產	- Right-of-use assets	3	(1,529,148)	(1,563,929)
- 物業、廠房及設備	- Property, plant and equipment	4	(5,628)	(6,345)
管理費	Management fees		(244,922)	(244,922)
租賃負債利息支出	Interest expense on lease liabilities	6	(116,683)	(111,784)
其他支出	Other expenses	10	(515,979)	(483,636)
			(6,639,125)	(6,815,700)
年度盈餘	SURPLUS FOR THE YEAR		198,275	294,017
其他全面收益	OTHER COMPREHENSIVE INCOME		-	-
年度全面收益總額	TOTAL COMPREHENSIVE INCOME FOR THE YEAR		198,275	294,017

隨附附註1至13為本財務報表的一部分。

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

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權益變動表 STATEMENT OF CHANGES IN EQUITY

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

		港幣HK\$
經常性補助基金		RECURRENT SUBVENTION FUND
於2023年4月1日結餘	Balance at 1 April 2023	1,399,011
退回政府款項	Refunded to Government	(328,011)
年度全面收益總額	Total comprehensive income for the year	294,017
於2024年3月31日及4月1日結餘	Balance at 31 March 2024 and 1 April 2024	1,365,017
退回政府款項	Refunded to Government	(300,017)
年度全面收益總額	Total comprehensive income for the year	198,275
於2025年3月31日結餘	Balance at 31 March 2025	1,263,275

隨附附註 1 至 13 為本財務報表的一部分。

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

現金流量表 STATEMENT OF CASH FLOWS

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

	附註 Note	2025 港幣 HK\$	2024 港幣 HK\$
經營活動的現金流量			
年度盈餘		198,275	294,017
調整項目：			
使用權資產折舊		1,529,148	1,563,929
物業、廠房及設備折舊		5,628	6,345
利息收入		(7,400)	(9,717)
租賃負債利息支出		116,683	111,784
職員約滿酬金撥備增加		260	405
未放取假期撥備增加/(減少)		169	(189)
		_____	_____
經營活動所得的現金淨額		1,842,763	1,966,574
投資活動的現金流量			
購買物業、廠房及設備		–	(5,590)
已收利息		9,114	8,992
		_____	_____
投資活動所得的現金淨額		9,114	3,402
融資活動的現金流量			
退回政府款項		(300,017)	(328,011)
支付租賃負債	6	(1,620,120)	(1,673,364)
		_____	_____
融資活動所用的現金淨額		(1,920,137)	(2,001,375)
現金及等同現金項目減少淨額		(68,260)	(31,399)
年初的現金及等同現金項目		1,409,256	1,440,655
年末的現金及等同現金項目	5	1,340,996	1,409,256

隨附附註1至13為本財務報表的一部分。

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

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財務報表附註

1. 一般資料

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

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

本局註冊辦事處的地址為香港銅鑼灣告士打道262號中糧大廈16樓1601室。

2. 重大會計政策

2.1 符合準則聲明

本局的財務報表乃根據《法律援助服務局條例》及所有適用的香港財務報告會計準則(此乃綜合詞彙，包括香港會計師公會頒布的所有適用的個別香港財務報告準則、香港會計準則和詮釋)編製。本局採納的重大會計政策列載如下。

NOTES TO THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

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

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

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

2. MATERIAL ACCOUNTING POLICIES

2.1 Statement of compliance

The financial statements of the Council have been prepared in accordance with the Legal Aid Services Council Ordinance and all applicable 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 財務報表的編製基準

財務報表按應計記帳方式及歷史成本法編製。

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

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

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

2.2 Basis of preparation of the financial statements

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

The preparation of financial statements in conformity with 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 新增及經修訂的香港財務報告會計準則的影響

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

本局並未提早採納本會計期尚未生效的任何修訂、新準則和詮釋。其中包括以下可能與本局相關的內容。

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.

於以下日期或之後開始的會計期生效
Effective for accounting periods beginning on or after

香港財務報告準則第18號「財務報表的列報和披露」
HKFRS 18 "Presentation and Disclosure in Financial Statements"

2027年1月1日
1 January 2027

本局正在評估這些修訂、新準則和詮釋在首次採納期間預期產生的影響。直到目前為止，本局得出的結論為採納該等修訂、新準則及詮釋不大可能會對財務報表構成重大影響。

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 金融資產及金融負債

(i) 初始確認及計量

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

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) 分類及其後計量

按攤銷成本值計量的金融資產

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

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

(ii) Classification and subsequent measurement

Financial assets measured at amortised cost

These comprise 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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按攤銷成本值計量的金融負債

這包括租賃負債，它們其後按附註2.6(ii) 所述的方法計量。

(iii) 註銷確認

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

當合約指明的債務被解除、取消或到期時，該金融負債會被註銷確認。

(iv) 金融資產減值

對於按攤銷成本值計量的金融資產，本局以預期信貸虧損計量須予確認的虧損準備。

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

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

Financial liabilities measured at amortised cost

These comprise lease liabilities. They are subsequently measured 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

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

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

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

如沒有合理期望可收回合約現金流量，金融資產會被撇銷。

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

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

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

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

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2.5 收入確認

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

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

利息收入採用實際利率法以應計基礎確認入帳。

2.6 租賃

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

(i) 使用權資產

使用權資產按成本值扣除累計折舊及減值虧損計量（附註2.10）。該使用權資產按租賃期及資產的估計可使用年期兩者中的較短者以直線法折舊。

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) 租賃負債

租賃負債按租賃期限內應付租賃款項的現值計量，並以租賃隱含利率折現，或如該利率未能確定，則以本局的遞增借貸利率折現。租賃負債其後按租賃負債計提的利息與所支付的租賃款項，及任何源於租賃負債重估或租賃修訂的重新計量作出調整。

2.7 物業、廠房及設備

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

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

傢具及裝置	10年
辦公室設備	5年
電腦設備	3年

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

(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 僱員福利

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

2.9 現金及等同現金項目

現金及等同現金項目包括手頭現金及銀行現金。

2.10 非金融資產的減值

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

2.8 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. 使用權資產

本局就辦公室物業訂立兩份租賃協議，租賃期由2023年10月1日至2026年9月30日。所有租賃付款均為固定。

使用權資產的帳面值及年內變動列示如下：

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:

辦公室租賃	Office lease	2025 港幣 HK\$	2024 港幣 HK\$
成本	Cost		
年初結餘	Balance at beginning of year	11,920,767	7,350,712
年內購入	Addition during the year	—	4,570,055
年末結餘	Balance at end of year	11,920,767	11,920,767
累計折舊	Accumulated depreciation		
年初結餘	Balance at beginning of year	8,097,896	6,533,967
年內折舊	Charge for the year	1,529,148	1,563,929
年末結餘	Balance at end of year	9,627,044	8,097,896
帳面淨值	Net book value		
年末結餘	Balance at end of year	2,293,723	3,822,871
年初結餘	Balance at beginning of year	3,822,871	816,745

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4. 物業、廠房及設備

4. PROPERTY, PLANT AND EQUIPMENT

		電腦設備 Computer equipment 港幣HK\$	辦公室設備 Office equipment 港幣HK\$	傢具及裝置 Furniture and fixtures 港幣HK\$	總數 Total 港幣HK\$
成本	Cost				
於2023年4月1日	At 1 April 2023	86,296	67,104	24,750	178,150
年內購入	Addition during the year	5,590	–	–	5,590
年內註銷	Disposal during the year	(1,030)	–	–	(1,030)
於2024年3月31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>
累計折舊	Accumulated depreciation				
於2023年4月1日	At 1 April 2023	81,914	67,104	16,087	165,105
年內折舊	Charge for the year	3,870	–	2,475	6,345
註銷回撥	Written back on disposal	(1,030)	–	–	(1,030)
於2024年3月31日	At 31 March 2024	<u><u>84,754</u></u>	<u><u>67,104</u></u>	<u><u>18,562</u></u>	<u><u>170,420</u></u>
年內折舊	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>
於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>
帳面淨值	Net book value				
於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>
於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. 現金及等同現金項目

5. CASH AND CASH EQUIVALENTS

		2025 港幣 HK\$	2024 港幣 HK\$
銀行現金	Cash at bank	<u><u>1,339,651</u></u>	1,406,338
手頭現金	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. 租賃負債

租賃負債的帳面值及年內變動，包括現金及非現金變動，列示如下：

6. LEASE LIABILITIES

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

		2025 港幣 HK\$	2024 港幣 HK\$
年初結餘	Balance at beginning of year	3,869,066	860,591
融資現金流量的變動：	Changes from financing cash flows:		
支付租賃負債	Payments of lease liabilities	(1,620,120)	(1,673,364)
非現金變動：	Non-cash changes:		
與新租賃相關的 租賃負債增加	Increase in lease liabilities relating to new leases	–	4,570,055
租賃負債的利息費用	Interest expense on lease liabilities	116,683	111,784
年未結餘	Balance at end of year	2,365,629	3,869,066
歸類為：	Classified as:		
流動負債	Current liabilities	1,561,978	1,503,437
非流動負債	Non-current liabilities	803,651	2,365,629
		2,365,629	3,869,066
租賃負債的到期狀況 (未折現的合約現金流量)：	Maturity profile of lease liabilities (contractual undiscounted cash flows):		
- 1年內	- within 1 year	1,620,120	1,620,120
- 1年後但2年內	- after 1 year but within 2 years	810,060	1,620,120
- 2年後但5年內	- after 2 years but within 5 years	–	810,060
		2,430,180	4,050,300
收支報表內確認與租賃 有關的支出項目：	Expense items in relation to the lease recognised in the income and expenditure account:		
租賃負債的利息費用	Interest expense on lease liabilities	116,683	111,784
租賃現金流出總額 租賃負債	Total cash outflow for leases: Lease liabilities	1,620,120	1,673,364

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7. 經常性補助基金

儲備上限是年度核准的經常性補助的15% (即上年度經審計財務報表所列的補助金額)。如儲備水平超越了上限，本局須於經審計財務報表發布後的下個財政年度，將超出的款額歸還政府。

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. 政府補助

8. GOVERNMENT SUBVENTIONS

		2025 港幣 HK\$	2024 港幣 HK\$
年度經常性補助	Annual recurrent grant	<u>6,830,000</u>	<u>7,100,000</u>

9. 職員酬金

9. STAFF EMOLUMENTS

		2025 港幣 HK\$	2024 港幣 HK\$
公務員員工： 薪金	Civil service staff: Staff cost	<u>4,007,209</u>	4,193,657
非公務員合約員工： 薪金	Non-civil-service contract staff: Staff salaries	<u>190,790</u>	184,025
約滿酬金	Gratuities	<u>18,362</u>	17,671
強積金	Provident fund	<u>10,235</u>	9,920
未放取假期撥備	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 港幣 HK\$	2024 港幣 HK\$
調查及顧問服務	Survey and consultancy	282,000	258,000
公用設施及行政支出	Utility and administration expenses	108,692	98,865
編製年報／通訊	Production of annual report/newsletter	70,200	64,500
會計費用	Accountancy fee	44,400	44,400
其他支出	Other expenses	10,687	17,871
		515,979	483,636

11. 金融風險管理

11. FINANCIAL RISK MANAGEMENT

本局的金融工具包括應收利息、按金、銀行現金及租賃負債。由該等金融工具引起的主要風險列示如下。

信貸風險

信貸風險指金融工具的一方持有者會因未能履行責任而引致另一方蒙受財務損失的風險。本局的金融資產於報告日須承受的最高信貸風險是相等於資產的帳面值。

為減低信貸風險，本局的銀行現金存放於香港一間有信譽的持牌銀行。因此，本局所面臨的信貸風險被認為有限。

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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按穆迪評級分析，銀行現金在報告日的信貸質素呈列如下。

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

		2025 港幣 HK\$	2024 港幣 HK\$
按信貸評級列示的銀行現金	Cash at bank, by credit rating		
Aa1 至 Aa3	Aa1 to Aa3	<u>1,339,651</u>	<u>1,406,338</u>

雖然其他金融資產須符合減值規定，但本局估計它們的預期信貸虧損甚為輕微，因此認為無需作虧損準備。

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.

利率風險

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

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

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

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.

流動資金風險

流動資金風險是指機構在履行與金融負債相關的責任時遇到困難的風險。

為管理流動資金風險，本局成員會定期檢討流動資金水平，確保流動資金維持在穩健且足夠履行所有責任的水平。因此，本局不會面臨重大的流動資金風險。

租賃負債的到期狀況在附註6披露。

12. 資本管理

本局的資本結構只包括政府的補助，本局管理資本的目標為：

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

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

13. 金融資產和金融負債的公平值

所有金融資產和金融負債均以公平值或與其相差不大的金額列於資產負債表上。

Liquidity risk

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

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.

