



THE  
**LAW SOCIETY**  
OF HONG KONG  
香港律師會



Defender of the  
Rule of Law

ANNUAL REPORT

2019



**Acknowledgement**

Cover artwork *Rebirth* by Keyon Lo, Hong Kong Visual Artist

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# THE COUNCIL 2019

**Melissa K. PANG**  
President



**Amirali B. NASIR**  
Vice-President



**Brian W. GILCHRIST**  
Vice-President



**C.M. CHAN**  
Vice-President



**Thomas S.T. SO**  
(until May)



**Stephen W.S. HUNG**



**Billy W.Y. MA**



**Cecilia K.W. WONG**



**Denis BROCK**



**Nick CHAN**  
(until May)



**Serina K.S. CHAN**  
(until May)



Warren P. GANESH

Robert C. RHODA

Pierre T.H. CHAN

Careen H.Y. WONG

Mark DALY

(from May)

Simon S.C. LAI  
(until May)

Jonathan ROSS

Eric T.M. CHEUNG

Calvin K. CHENG

(from May)

Doreen Y.F. KONG

(from May)

Roden M.L. TONG

Karen LAM

Christopher K.K. YU

(from May)



# REPORT OF THE COUNCIL

The Council submit herewith its annual report together with the audited financial statements for the year ended 31 December 2019.

## PRINCIPAL PLACE OF BUSINESS

The Law Society of Hong Kong ("The Law Society") is a company limited by guarantee, and is incorporated and domiciled in Hong Kong and has its registered office and principal place of business at 3/F, Wing On House, 71 Des Voeux Road Central, Hong Kong.

## PRINCIPAL ACTIVITY

The principal activity of The Law Society is to act as the professional and regulatory body for solicitors in Hong Kong. The principal activity and other particulars of The Law Society's subsidiaries are set out in note 8 to the financial statements.

## BUSINESS REVIEW

A review of The Law Society's operation and management, financial position and risks, environmental policies and performances and future direction of The Law Society are set out on pages 8 to 17 and 20 to 49 of the Annual Report.

## FINANCIAL STATEMENTS

The surplus of The Law Society for the year ended 31 December 2019 and the state of The Law Society's affairs as at that date are set out in the financial statements on pages 91 to 116.

## MEMBERSHIP

As at 31 December 2019, there were 11,764 (2018: 11,266) members of The Law Society. The total number of Practising Certificates issued was 10,344 (2018: 9,903). There were 932 (2018: 915) firms of solicitors.

## BANKERS

The bankers are The Bank of East Asia Limited, The Hongkong and Shanghai Banking Corporation Limited, Hang Seng Bank Limited, Standard Chartered Bank (Hong Kong) Limited, CMB Wing Lung Bank Limited, Bank of China (Hong Kong) Limited and Bank of Communications Co., Limited.

## COUNCIL MEMBERS

The Council Members during the financial year and up to the date of this report and their attendance at the Council Meetings are shown in the table on page 5.

In accordance with article 15(a) of The Law Society's articles of association, at the forthcoming annual general meeting the five members longest in office since election or re-election shall retire but shall be eligible for re-election.

At no time during the year was The Law Society, any of its subsidiaries or any of its related companies a party to any arrangement to enable the Council Members of The Law Society to acquire benefits by means of the acquisition of an interest in The Law Society or any other body corporate.

Except for the related party transactions as disclosed in note 17(a) to the financial statements, no contract of significance to which The Law Society, any of its subsidiaries or any of its related companies was a party, and in which the Council Members had a material interest, subsisted at the end of the year or at any time during the year.

## INDEMNITY OF COUNCIL MEMBERS

A permitted indemnity provision (as defined in section 469 of the Hong Kong Companies Ordinance) for the benefit of the Council Members of The Law Society is currently in force and was in force throughout this year.

## AUDITORS

KPMG retire and, being eligible, offer themselves for re-appointment. A resolution for the re-appointment of KPMG as auditors of The Law Society is to be proposed at the forthcoming Annual General Meeting.

By order of the Council

**Melissa K. Pang**  
President  
Hong Kong, 17 March 2020

## ATTENDANCE OF COUNCIL MEMBERS AT THE COUNCIL MEETINGS DURING THE FINANCIAL YEAR AND UP TO 17 MARCH 2020, THE DATE OF THIS REPORT:

	Regular Meetings	Unscheduled Meetings	Total	Official Duties
Melissa K. Pang, President (re-elected as President on 4 June 2019)	18	0	18	7
Amirali B. Nasir, Vice President (re-elected as Vice President on 4 June 2019)	26	2	28	2
Brian W. Gilchrist, Vice President (re-elected as Vice President on 4 June 2019)	24	1	25	0
C. M. Chan, Vice President (re-elected as Vice President on 4 June 2019)	28	2	30	2
Thomas S. T. So (retired on 30 May 2019)	7	0	7	0
Stephen W. S. Hung	29	1	30	0
Billy W. Y. Ma	21	2	23	0
Cecilia K. W. Wong	26	1	27	0
Denis G. Brock	17	2	19	0
Nick Chan (retired on 30 May 2019)	7	0	7	0
Serina K. S. Chan (retired on 30 May 2019)	9	0	9	0
Warren P. Ganesh	29	3	32	0
Simon S. C. Lai (retired on 30 May 2019)	7	0	7	0
Roden M. L. Tong (re-elected on 30 May 2019)	25	1	26	0
Robert C. Rhoda	24	2	26	1
Jonathan Ross	26	1	27	0
Pierre T. H. Chan	24	2	26	0
Eric T. M. Cheung	25	2	27	0
Karen Lam	27	2	29	0
Careen H. Y. Wong	24	1	25	0
Calvin K. Cheng (elected on 30 May 2019)	18	1	19	0
Mark Daly (elected on 30 May 2019)	10	0	10	0
Doreen Y. F. Kong (elected on 30 May 2019)	16	2	18	0
Christopher K. K. Yu (elected on 30 May 2019)	17	0	17	0

# KEY METRICS IN 2019

(As of 31 December 2019)

Members  
*(with or without  
Practising Certificate)*

**11,764**

Members with  
Practising  
Certificate  
**10,344**

*(out of whom 7,596 (73%) are  
in private practice)*

Trainee  
Solicitors  
**1,219**

Registered  
Foreign Lawyers  
**1,688**

*(from 33 jurisdictions)*

Student  
Members  
**371**



Hong Kong Law  
Firms

**932**

*(47% are sole proprietorships  
and 42% are firms with  
2 to 5 partners, 46 are  
limited liability partnerships  
formed pursuant to the Legal  
Practitioners Ordinance)*

Registered  
Associations  
between  
Hong Kong law  
firms and registered  
foreign law firms

*(including Mainland law firms)*

**41**

Civil  
Celebrants  
of Marriages

**2,200**

Registered  
Foreign Law  
Firms

**91**

*(15 are limited liability  
partnerships  
formed pursuant to the Legal  
Practitioners Ordinance)*

Solicitor  
Advocates

**72**

*(66 in civil proceedings,  
6 in criminal proceedings)*

Reverse  
Mortgage  
Counsellors

**448**

# PRESIDENT'S & SECRETARY GENERAL'S REPORTS

**Heidi CHU**  
Secretary General



**Melissa K. PANG**  
President



# PRESIDENT'S REPORT

## DEFENDER OF THE RULE OF LAW

The rule of law is widely recognised as one of Hong Kong's greatest strengths. It is the cornerstone of Hong Kong's success as a leading international commercial and financial centre, providing a safe environment for individuals and organisations and a level playing field for business.

One of the most important roles of The Law Society is to safeguard the rule of law and to uphold the principles on which this core value is founded. The public order events in Hong Kong in 2019 have raised concerns about a lack of respect by some quarters in the community for the rule of law as a core value of society. As a regular duty, The Law Society routinely promotes the rule of law locally and internationally. However, during the year, The Law Society found it more necessary than ever to articulate repeatedly a proper understanding of the rule of law and to protect it from being undermined, eroded or misused.

Since June, The Law Society has, as a defender of the rule of law, issued eight press statements to condemn all forms of violence and call for respect of the rule of law and judicial independence. Judicial integrity should not and can never be undermined or compromised or be dragged into the political arena.

As a forward-looking professional organisation, The Law Society has also proactively offered possible ways to address the concerns revealed in the social conflicts and to lead the healing process that follows. The suggestions made to the Government included the commission of an independent inquiry by a committee and the scope of tasks and the chairmanship of that committee, as well as a mediation pilot scheme to assist in mediating the community disputes arising from the social confrontations.

In addition to addressing specific incidents, The Law Society also put in much effort during the year to promote public confidence in the proper functioning of the judicial and legal systems of Hong Kong under "One Country, Two Systems" in accordance with the Basic

Law. "One Country, Two Systems" is a unique concept that allows two different legal systems to co-exist within one country. While Hong Kong continues to maintain its own independent and highly respected legal system, which is firmly embedded in the common law tradition in accordance with the Basic Law, it is important to be aware of, to understand and respect the differences between the two separate legal systems in Hong Kong and the Mainland. In this regard, The Law Society has been making tireless efforts to explain and promote "One Country, Two Systems" to local and international communities at every available opportunity including regular talks at schools and with local communities, seminars at international events and exchanges with our overseas counterparts during the year.

## GATEKEEPER OF PROFESSIONAL STANDARDS

The Law Society has put in much effort in assisting the Government to see through the process of Mutual Evaluation of Hong Kong by the Financial Action Task Force ("FATF"). We were very pleased that Hong Kong has been rated overall compliant by FATF in its report issued in September. Out of the 25 jurisdictions that were evaluated in the fourth round of Mutual Evaluation by FATF, only seven (including Hong Kong) have been rated overall compliant and Hong Kong is the only Asian jurisdiction among the seven.

Further, The Law Society has exercised its statutory power to intervene in the practices of three law firms to protect the interests of the firms' clients and the public during the year.

As an international legal services hub in Asia, Hong Kong is blessed with legal talent from around the world. As of the end of the year, there were 91 foreign law firms and 1,688 registered foreign lawyers ("RFLs") from 33 overseas jurisdictions. The Law Society welcomes qualified talent from other jurisdictions, which enriches the diversity of the Hong Kong legal services market. To ensure the effectiveness of the foreign lawyers' regulatory regime, which has been in place since 1994, an overall review was conducted in 2016, followed by

a consultation with the general membership on the proposed amendments to the regime in 2018. The consultation provided a good opportunity for The Law Society to explain the underlying objectives of the proposed amendments to members and for members to explain how those proposals might impact their practice. After careful consideration of the consultation responses in early 2019, the Council was convinced that the proposals might have unintended consequences that would adversely affect the development of the legal profession and the legal services market in Hong Kong and resolved not to pursue the relevant proposals.

## CHAMPION OF CAUSES FOR THE PROFESSION

Technology has become an indispensable element in the sustainability of our legal practice environment. The Law Society has been progressing with its Technology Roadmap to encourage and assist our members to take advantage of suitable technological tools in their legal practice. To enhance the delivery of legal services and access to justice, The Law Society has launched the InnoTech Law Hub to nurture innovative legal tech ideas for possible general adoption by the legal community.

Campaigning for more liberal measures to enable Hong Kong practitioners to develop their practices beyond Hong Kong is another major focus of the work of The Law Society.

In April, the Council paid its annual visit to Beijing. One of the topics under discussion was how to facilitate Hong Kong solicitors to take advantage of their unique professional competitiveness to enhance their role in the development of the Belt and Road and the Greater Bay Area. We were pleased to note that subsequent to the visit, the minimum 30% capital injection requirement on the Hong Kong firm partner in a partnership association was removed in the Guangdong Province from August and will be removed for the entire Mainland from June 2020.

Further, after years of lobbying, The Law Society has achieved a welcomed breakthrough in relation to the proposed introduction of a special qualifying examination for Hong Kong legal practitioners to become Mainland lawyers. Eligible Hong Kong legal practitioners, upon passing a special examination, will be qualified to practise specific areas of Mainland law in nine Mainland cities of the Greater Bay Area with effect from June 2020. The special examination provides an avenue to enable experienced Hong Kong lawyers in identified practice areas to qualify as Mainland lawyers. It also helps strengthen the talent pool to support the growing demand of multi-jurisdictional legal services in the Greater Bay Area.

To promote Hong Kong legal services, in addition to actively participating in various international conferences, The Law Society also successfully hosted a large-scale conference in Hong Kong in 2019. In November, The Law Society jointly organised the LAWASIA Conference with LAWASIA in Hong Kong, which attracted over 600 participants from 30 jurisdictions around the world. This created an excellent opportunity for Hong Kong to showcase its world-class legal capabilities and enabled local practitioners to expand their global network without having to travel outside Hong Kong.

Further, The Law Society also signed a memorandum of understanding (“MOU”) with each of nine lawyers’ associations from the Mainland, Japan, Korea and the United States during the year. These memoranda lay a good foundation for future collaborations and are aimed at bringing a variety of benefits to our members.

Throughout the year, The Law Society provided support to our members in a wide range of areas including professional development and sector-specific initiatives as well as programmes and activities designed to ensure the well-being of members.

For in-house lawyers, The Law Society has introduced the “In-House Lawyers Training Programme” (in collaboration with law firms) to co-organise seminars with law firms on different topics relevant to in-house lawyers. Two seminars pursuant to the Programme have been held. Further, we have set up a working party

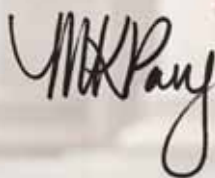
to consider the long-term strategies to enhance the connection between in-house practitioners, The Law Society and private practitioners.

A dedicated working party has also been set up to consider issues relevant to small to medium law firms (“SME firms”). During the year, two sharing sessions and a Crossover Community Roundtable for SME firms were organised and one visit to an SME firm was conducted to gauge their needs.

A review on the future strategy of the Young Solicitors Group (“YSG”) was completed during the year. With the refined terms of reference and composition, YSG aims to be an effective platform for sharing experience and ideas among junior solicitors and trainee solicitors and for enhancing their communication with more senior members of The Law Society.

The Law Society also provides a structured framework for our members to participate in community and pro bono work and we are grateful for the enthusiastic support of members. The number of awardees in The Law Society’s annual Pro Bono and Community Work Recognition Programme keeps increasing every year. In 2019, a record-breaking number of 282 applications were received. 35 law firms and 179 lawyers have been duly recognized for their distinguished contributions with various awards.

All in all, 2019 has been an eventful year. I am very honoured to be trusted with the opportunity to serve the profession. I extend my deepest gratitude to my fellow Council members, committee members and the Secretariat for their unfailing support. Many challenges lie ahead, but I am confident that with our united effort, our profession will continue to thrive and evolve into a better shape for the benefit of our future generations.



**Melissa K. PANG**  
President



# SECRETARY GENERAL'S REPORT

2019 has been an extraordinary year. The busy work schedule that we keep to maintain our normal operations during the year was interspersed with urgent demands to take decisive actions in response to unprecedented social situations. With diligence and judiciousness, our team proudly supported the legal profession in defending the rule of law in Hong Kong throughout these challenging times.

As the voice of the profession, The Law Society issued 13 press statements in 2019, out of which eight related to the public order events arising from the Fugitive Offenders and Mutual Legal Assistance in Criminal Matters Legislation (Amendment) Bill 2019. The disruptions caused by the social conflicts necessitated the cancellation of the annual Sports Night and Christmas Party that had initially been scheduled respectively for October and December, the change of the examination venue for some subjects of the Overseas Lawyers Qualification Examination ("OLQE") in October and November and the early closure of the office of the Secretariat on 5 August and 4 October to ensure staff, participants and candidates remain safe.

Notwithstanding some unavoidable disruptions during the latter half of the year, we are pleased to report all of the ways we were able to continue providing value for our members throughout the year.

The summary below sets out major quantifiable tasks we performed for members throughout the year, under the guidance of the Council and Committees:

- (a) organised over 83 social and networking events for members, including Family Fun Day, Cooking Competition, Annual Cocktail, Spring Reception and luncheon talks, among many others;
- (b) coordinated 55 community projects, including Law Week, the Legal Pioneer Mentorship Programme, the Helpline to provide free legal advice, elderly visits, as well as community and school talks;
- (c) received 49 delegations from the Greater China region and other overseas jurisdictions;
- (d) coordinated 48 outbound visits and events including 21 visits to the Greater China region and 27 delegations to international conferences and meetings in other overseas jurisdictions;
- (e) organised five side sessions, workshops and seminars for major events in the Greater China region and overseas jurisdictions;
- (f) arranged the signing of a MOU with nine lawyers associations individually including Guangzhou Lawyers Association, International Association of Young Lawyers ("AIJA"), Huizhou Lawyers Association, Jiangmen Lawyers Association, Zhaoqing Lawyers Association, Florida Bar International Law Section, Hainan Lawyers Association, Seoul Bar Association, and Hyogo-Ken Bar Association, as well as with Peking University Law School;
- (g) selected and sponsored 10 young lawyers as well as organised their visit to the Hainan Free Trade Zone and their participation at five international conferences hosted by AIJA in Rome, the International Bar Association ("IBA") in Seoul, the Commonwealth Law Conference in Livingstone, Union Internationale des Avocats ("UIA") in Luxembourg, and the Inter-Pacific Bar Association ("IPBA") Conference in Singapore;
- (h) issued over 21 submissions on public consultations and 13 press statements on issues relevant to the legal profession;
- (i) organised 357 training courses, attended by 17,362 participants, under the Continuing Professional Development ("CPD") Scheme and the Risk Management Education ("RME") Programme;
- (j) administered the annual OLQE for a total of 238 candidates;
- (k) coordinated over 750 activities of the 14 sports teams and nine recreational teams of The Law Society including classes and training sessions;

- (l) processed applications for (i) the subscription of 11,764 members, 18 associate members, and 371 student members, (ii) the registration of 744 trainee solicitor contracts, (iii) the admission of 753 solicitors, (iv) the issue of 10,344 bilingual practising certificates, (v) the registration of 2,075 foreign lawyers and 91 foreign firms, (vi) the issue of 797 certificates of standing for solicitors/foreign lawyers and 20 for solicitors' firms and foreign law firms, as well as (vii) the issue of 494 letters regarding employment or training visas;
- (m) processed the CPD accreditation of 4,724 training courses and 110 other activities as well as the RME accreditation of 97 courses;
- (n) conducted CPD audits on 1,136 practitioners;
- (o) handled 926 complaints on practitioners and employees of law firms; and
- (p) visited 66 law firms on 91 occasions to provide assistance with their accounting procedures and to inspect documents to ensure compliance with the Solicitors' Accounts Rules.

Much of our work, however, is less quantifiable. Thus, detailed explanations about other projects and initiatives we undertook in 2019 are set out in other sections of this Annual Report.

## MEMBERSHIP MOVEMENTS AND BREAKDOWN

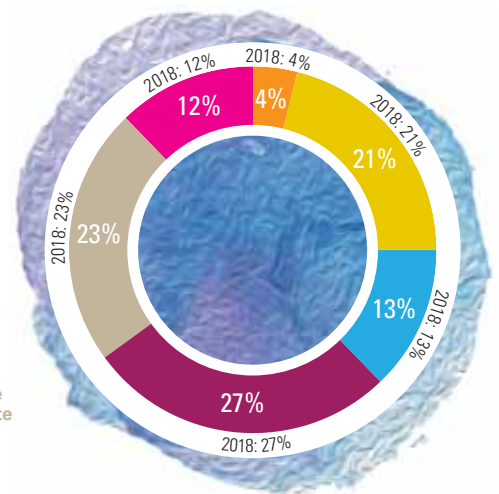
Our membership increased by 4.4% from 11,266 to 11,764 as of the end of 2019. The growth rate is slightly lower than the average rate of 4.7% for the five-year period from 2014 to 2018. Out of our 11,764 members, 10,344 held a practising certificate, compared to 9,903 in 2017 representing a 4.5% increase.

The charts on the right show a snapshot of the distribution of our membership in terms of their practice, seniority and gender as at the end of 2019:

### Practice 11,764

Solicitor Members in total (2018: 11,266)

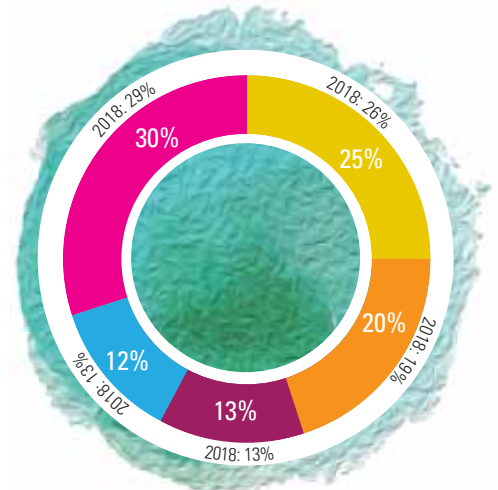
- Sole Proprietors
- Partners
- Consultants
- Assistant Solicitors
- Practising Certificate holders, not in Private Practice
- No Practising Certificate



### Seniority 10,344

Practising Certificate Holders (2018: 9,903)

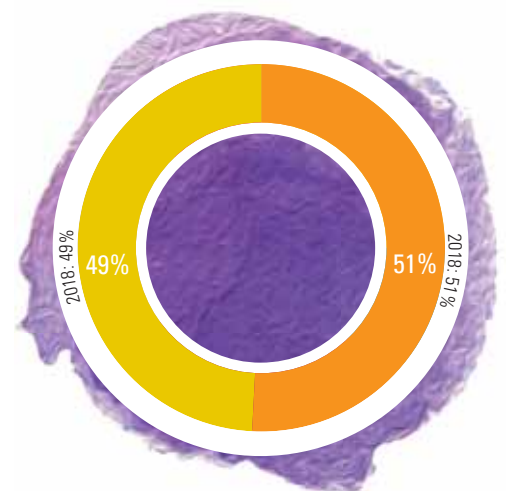
- ≤ 5 years PQE
- > 5-10 years PQE
- > 10-15 years PQE
- > 15-20 years PQE
- > 20 years PQE



### Gender 10,344

Practising Certificate Holders (2018: 9,903)

- Male
- Female



The gap in the numbers of male and female practising certificate holders was maintained at the same level of 2% with 49% female practitioners and 51% male.

During the year, 35 new Hong Kong law firms (41 in 2018) and 11 new foreign law firms (8 in 2018) commenced practice. On the other hand, 21 Hong Kong law firms (16 in 2018) and six foreign law firms (5 in 2018) ceased practice. Out of the six foreign firms that were closed, three became a Hong Kong law firm (compared to one conversion in 2018).

The number of foreign lawyers increased by 6.6% from 1,584 (from 34 jurisdictions) in 2018 to 1,688 (from 33 jurisdictions with Uganda added to the list and Israel and Spain taken out) in 2019. The top three jurisdictions where the most foreign lawyers registered as being their home jurisdictions in 2019 were the United States (36%), England and Wales (20%) and Mainland China (16%). However, there was a 2% increase in the share of Mainland firms and a 1% drop in the share of US firms and England and Wales firms, each.

The number of foreign law firms increased by 5.8% from 86 (from 22 jurisdictions) in 2018 to 91 (also from 22 jurisdictions) in 2019. The top three jurisdictions where the most foreign law firms registered as their home jurisdictions in 2018 were Mainland China (31%, compared to 29% in 2018), the United States (16%, compared to 17% in 2018) and France, Cayman Islands and British Virgin Islands (all three sharing third place, with each taking up 6%). England and Wales which shared 6% in third place in 2018 has dropped to fourth place with a 4% share in 2019.

With the implementation of the Legal Practitioners (Amendment) Ordinance 2012 introducing limited liability partnerships (“LLPs”) for law firms in Hong Kong since 1 March 2016 up to the end of 2019, a total of 66 law firms have taken advantage of the provisions and become LLPs, out of which 13 were formed during 2018. Of these 66 LLPs, two ceased practice in 2017 and one in 2018 and one in 2019. Of the remaining 62 LLPs as of the end of 2019, 16 were foreign firms and 46 were local firms. LLPs afford limited liability protection to innocent partners pursuant to the provisions in the Ordinance. It was anticipated that LLPs might be an attractive choice for those who intended to expand their partnerships.

The jurisdiction of The Law Society Council extends to the conduct not only of a person who is, or was at the relevant time, a solicitor, a foreign lawyer or a trainee solicitor, but also to an employee of a solicitor or foreign lawyer. At the end of 2019, 16,181 unqualified persons were employed by Hong Kong law firms and 604 by foreign law firms, an increase of 0.9% and 7.9% respectively, compared to 2018.

## FINANCIAL POSITION

A surplus after tax of HK\$19.3 million was recorded for the year, compared to the surplus of HK\$9.9 million in 2018.

Our major sources of income included fees for membership, solicitors’ practising certificates, foreign lawyers’ registration and miscellaneous applications like certificates of good standing. The income for the year was about HK\$131.3 million, representing an increase of about 16.5% from 2018. The increase in income was largely attributable to the increase in the annual fee rate of a solicitor’s practising certificate from HK\$5,000 in 2018 to HK\$6,500 from 2019, generating an additional income of about HK\$17.6 million compared to the same item of income in 2018. The legislative amendments to increase the fee rate were initiated following the substantial surge in regulatory costs incurred by The Law Society to intervene in the practices of four law firms leading to a deficit of about HK\$42 million in 2016. The amendments were aimed to ensure the availability of adequate resources for The Law Society to fulfill its statutory regulatory duties at all times. The relevant approvals from the Judiciary and the Legislative Council were obtained and the new fee rate took effect from 1 January.

The other fee rates of membership and registration as a foreign lawyer and a foreign firm remained unchanged for the year. The student membership fee continued to be free to encourage more law students to join The Law Society.



With respect to expenditure, compared to 2018, it increased by 9.1% to approximately HK\$111.9 million. The increase was mainly due to an increase of staff costs and other operating expenses. The costs on staff increased by about 8.4% compared to 2018 as a result of the addition of six new headcount to cope with the increasing workload. For other operating expenses, there was an increase of about 12.5%, compared to 2018. During 2019, The Law Society participated more actively in international conferences to promote Hong Kong legal services to overseas jurisdictions in ASEAN and the Belt and Road region. Further, more issues arose this year that required The Law Society to obtain external professional opinion, leading to an increase in the amount of professional fees paid out in 2019. The regulatory costs have also risen by about 7.7% mainly due to an increase in the costs of intervention work and disciplinary matters.

The Law Society is empowered under the Legal Practitioners Ordinance ("LPO") to intervene in the practice of a law firm for protection of the interests of the clients of the firm and the public. The Law Society exercised its statutory power to intervene in the practices of three Hong Kong law firms in 2019, the same number of interventions in 2018 except that out of the three interventions, two related to local firms and one to a foreign firm. Through its intervention agents, The Law Society took control of the offices and clients' money of the intervened firms, made arrangements for clients of the intervened firms to engage alternative solicitors and took possession of the intervened firms' documents. Subject to any court order for the payment of costs, any intervention costs incurred by The Law Society shall be paid by the solicitors whose practice is intervened. To ensure that The Law Society had sufficient reserve to meet the necessary costs that might be incurred in carrying out its statutory regulatory functions, the Council resolved to set aside a sum every year to build up a special reserve for regulatory costs. In 2019, the Council set aside HK\$10 million in the reserve.

The accumulated surplus and reserve stood at HK\$219.8 million. Our cash position increased by 12% from about HK\$195.9 million in 2018 to about HK\$219.4 million at the end of 2019. The Law Society managed its cash reserves prudently and maintained them in fixed deposits spread among seven banks with no more than 22% of the total cash reserves in any one bank. Liquidity is closely monitored to ensure sufficient resources to meet the operating needs of The Law Society and to maximise interest earnings. As of the end of the year, about 69% of the total cash reserves were maintained with banks with maturity within three months. The details of the exposure to financial risks including credit, liquidity and interest rate risks and the policies and practices adopted to manage these risks are set out in Note [15(a) to (c)] of the Financial Statements on page 114.

## ENVIRONMENTAL PROTECTION

The Law Society is committed to ensuring that all services it offers, as well as its own internal operations are conducted in an environmentally responsible manner.

The Law Society publishes a monthly journal, *Hong Kong Lawyer*. Print copies are distributed to solicitor members, registered foreign lawyers, associate members and trainee solicitors residing in Hong Kong only. For members residing outside of Hong Kong and members of the Hong Kong Bar Association, they are notified of the journal's publication by email every month with the provision of a link to the online version. Further, we have regularly encouraged and reminded members to opt out from receiving the printed version. The same applies to our Annual Report. The "Opt-Out" icon is prominently placed on The Law Society website. Members can notify The Law Society of their decision to opt out at any time. For other publications like our weekly Circulars and the Law List, only electronic versions are available.

Further, to facilitate electronic communication with all members, The Law Society has installed a webmail system by which every solicitor, trainee solicitor, registered foreign lawyer, associate member and student member are entitled to register a Law Society email account. The Law Society actively encourages members to take advantage of this facility. In December 2018, The Law Society took the initiative to assign an email account to each of those members who had not activated the facility. From January, communications from The Law Society to the general membership including surveys were sent electronically to our members' Law Society email accounts.

An increasing number of members have applied for a Chinese version of their practising certificate, and The Law Society has issued a separate practising certificate in Chinese to those members in accordance with the format prescribed in the Practising Certificate (Solicitors) Rules. From 1 January, The Law Society has adopted the revised statutory bilingual format of practising certificates so that both the English and the Chinese versions are printed on the same certificate. This format of a bilingual practising certificate serves to reduce much printing for the protection of the environment.

Internally, measures to protect the environment are stipulated in The Law Society's staff manual. Staff are reminded to:

- (a) think carefully whether there is a need to copy or print a document and if there is a need, it should be done in the double-sided mode;
- (b) recycle and reuse envelopes and draft paper; and
- (c) switch off all lights, electrical equipment and appliances before leaving the office.

Staff are urged to recycle and reuse wherever possible. There is a system in place to collect plastic and paper materials, toner and ink cartridges for recycling. Used envelopes are centrally stored for the staff to reuse. We are in full support of energy saving. We have signed up to the Energy Saving Charter organised by the Environmental Bureau and to the Green Event Pledge by the Environmental Protection Department. We have pledged to maintain average indoor temperature between 24°C to 26°C between June and September and to switch off electrical appliances and systems when not in use and procure energy efficient electrical appliances and systems from June 2019 to May 2020. We have successfully saved consumption of electricity, paper and printing by 4.2%, 9.1% and 10.3% respectively during the year, compared to the consumption in 2018.

## ABOUT THE TEAM

Excellence, transparency, empathy and fairness are the guiding values embraced by our team in the Secretariat in every task we undertake and every service we offer. We implement the policies approved by the Council and provide support to the work of the committees.

To cope with the heavy workload in the Secretariat, six headcounts were added during 2019 and our total headcount for permanent staff stood at 106 at the end of the year. On personnel movement, the Secretariat had an overall turnover rate of 26% in 2019, compared to 26.9% in 2018. Mr. Joshua Cheng joined us as Director of Communications and External Affairs, Mr. Damon Lam as IT Consultant and Ms. Iris Poon as Assistant Director of Member Services. Human capital is the most valuable asset of an organisation and we place heavy importance on the retention of talent. During the year, five members of our staff received long service awards in appreciation of their loyalty to The Law Society. Their years of service with us ranged from 15 to 25 years.

Staff functions organised during the year included the Spring Dinner in February, a staff gathering in September and Christmas luncheon in December. Staff seminars on medical insurance and personal health were organised throughout the year. An annual budget was also set aside to sponsor staff training on work-related knowledge and skills.

Our team is proud to serve the profession and with our members' trust and support, we will continue to excel in what we do in the coming year.



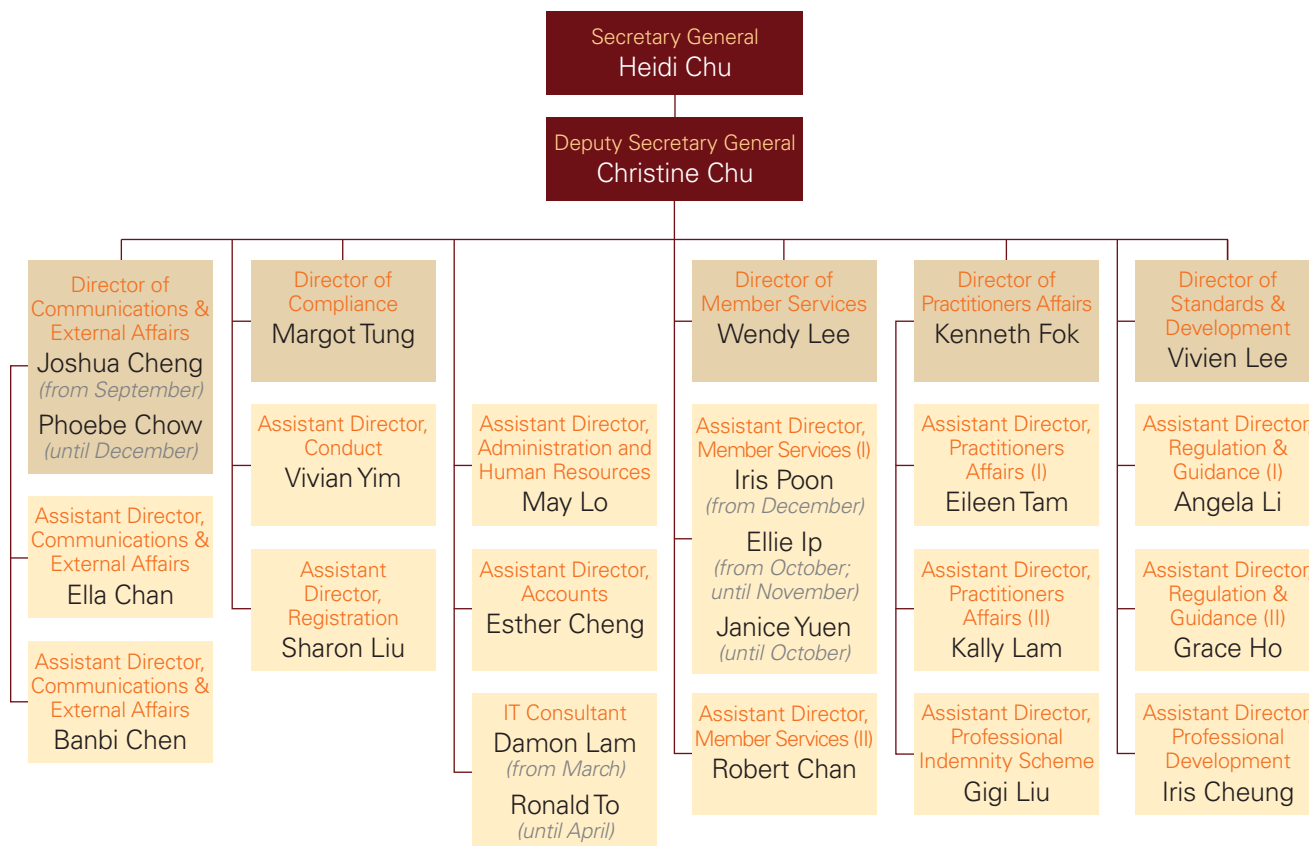
**Heidi CHU**  
Secretary General





LAW SOCIETY  
SECRETARIAT







## SAFEGUARDING THE RULE OF LAW

One of The Law Society's most important roles is to safeguard the Rule of Law and to uphold the principles on which this core value is founded.

Among those principles are transparency and accountability. In February, queries and comments were raised in the community on the decision of the Department of Justice ("DoJ") in not seeking an external legal opinion, when it made its decision not to prosecute in a high-profile case of public interest. The Law Society took the view that when the DoJ exercises its constitutional power to control criminal prosecutions free from any interference, it is of paramount importance for the DoJ to enhance public confidence in the impartiality of its decision and adhere to the cardinal principle of "Justice must be seen to be done". This could be achieved by

following due process which would prevent public perception of possible bias or political considerations. On 14 February, The Law Society issued a public statement highlighting that the current Prosecution Code (2013 edition) is silent on any briefing out policy and as such, could justifiably invite skepticism on preferential treatment on prosecutions and undermine public confidence in the system of justice. The DoJ was urged to adopt or incorporate the relevant criteria in briefing out criminal cases referred to in the Legislative Council paper of February 2018 in the Prosecution Code as soon as practicable.

It is sad and regrettable that matters in respect of the Fugitive Offenders and Mutual Legal Assistance in Criminal Matters Legislation (Amendment) Bill 2019 ("Bill")

resulted in violent conflicts in Hong Kong since June.

On 5 June, The Law Society issued lengthy submissions to the Government warning that the legislative exercise must not be rushed, as the Bill had far-reaching ramifications. The Law Society urged the Government to allow sufficient time for all stakeholders to examine the Bill carefully and thoroughly to enable full discussion and analysis in a calm, rational and constructive manner with a view to finding a suitable solution for the benefit of Hong Kong as a whole. The submissions also provided constructive proposals on ways to address the concerns raised in connection with the Bill in the event that the Government decided to proceed with the legislative exercise despite The Law Society's advice.

condemning violence in the areas of Central and Admiralty on 12 June, the violent siege of the Legislative Council building on 1 July, the open defiance of court orders by paralyzing access to the Hong Kong International Airport, blocking roads and vandalizing public transport and railway stations on 1 September and the throwing of petrol bombs at court buildings on 8 December.

The violent clashes in society could affect confidence in both the maintenance of law and order and the Rule of Law in Hong Kong. While condemning violence and calling all forms of violence to stop, The Law Society also proactively offered possible ways to resolve the conflicts and address the concerns of society. On 1 August, The Law Society issued a public statement supporting the commission of an independent inquiry by a committee (“Committee”). Suggestions were made on the scope of tasks and the chairmanship of the Committee, the protection for people coming forward to give evidence and the commitment of the Government to the inquiry. Further, The Law Society also set up a Task Force to study and make recommendations on initiatives that could be deployed to resolve civil, social and community disputes arising from the confrontations and conflicts. A Mediation Pilot Scheme was formulated to assist in the resolution of these disputes. It was submitted to the Chief Executive for consideration in August. In October, The Law Society held a Members’ Forum on “Rebuild Hong Kong & Find Ways Forward – From a Legal Perspective”. Members were invited to submit views on sub-topics including Prohibition on Face Covering Regulation and the Emergency Regulations Ordinance, Amnesty and independent inquiry. The Law Society consolidated members’ suggestions and ideas and shared them with relevant stakeholders.

Article 85 of the Basic Law provides that the Hong Kong courts shall exercise judicial power independently, free from any interference. The

detailed analysis on which a court’s decision is made is set out in the court’s reasoned judgment, which is publicly accessible.

It is regrettable that the politically charged circumstances in the latter half of the year led to the publication of impulsive comments alleging that some judicial decisions were influenced by political considerations.

On 13 September, comments were published in the media criticising the leniency of judges in their handling of the protest-related cases and demanding the resignation of the Chief Justice. The Law Society immediately issued a public statement condemning unfounded comments that judicial decisions were made or influenced by political considerations, as they were unjustified and could be damaging to our legal system.

Nothing should be said or done that will undermine or will be perceived to undermine, judicial independence and the Rule of Law in Hong Kong, both of which are fundamental to the city’s common law legal system. The Law Society has been vigilant and prompt in sending clear reminders to the public. Such a reminder was considered necessary in response to the comments reported to have been made on behalf of the Legislative Affairs Commission of the Standing Committee of the National People’s Congress on 19 November, concerning the High Court judgment dated 18 November in relation to the Emergency Regulations Ordinance. On 21 November, The Law Society issued a public statement highlighting Articles 85 and 158 of the Basic Law and reiterating its full confidence in the independence and the role of the Hong Kong courts and the proper functioning of the judicial and legal systems of Hong Kong under “One Country, Two Systems” in accordance with the Basic Law.

The Law Society will continue its tireless efforts to defend the Rule of Law, the key to social stability, economic success and overall well-being of Hong Kong.

Hong Kong is a civilized society with a diverse population, where engagement through rational debate to resolve differences has always been respected. Order and security is one of the defining aspects of a Rule of Law society. It is a pre-condition for the realisation of the rights and freedoms that the Rule of Law seeks to advance. However, the public order events in the latter half of the year involving acts of violence in scattered locations has threatened to damage this very important pillar of order and security of society.

The Law Society issued various public statements condemning violence in all forms as violence only aggravates differences and endangers order and stability, and should have no place in a civilized society. On each of 13 June, 2 July, 3 September and 9 December, The Law Society issued a public statement respectively



## IMPROVING PRACTICE ENVIRONMENT

The fiercely competitive legal services industry landscape continues to pose many challenges to solicitors in practice. A key role of The Law Society is to ensure the sustainable development of the local practice environment so the legal profession can remain strong, independent and effective and continue to thrive.

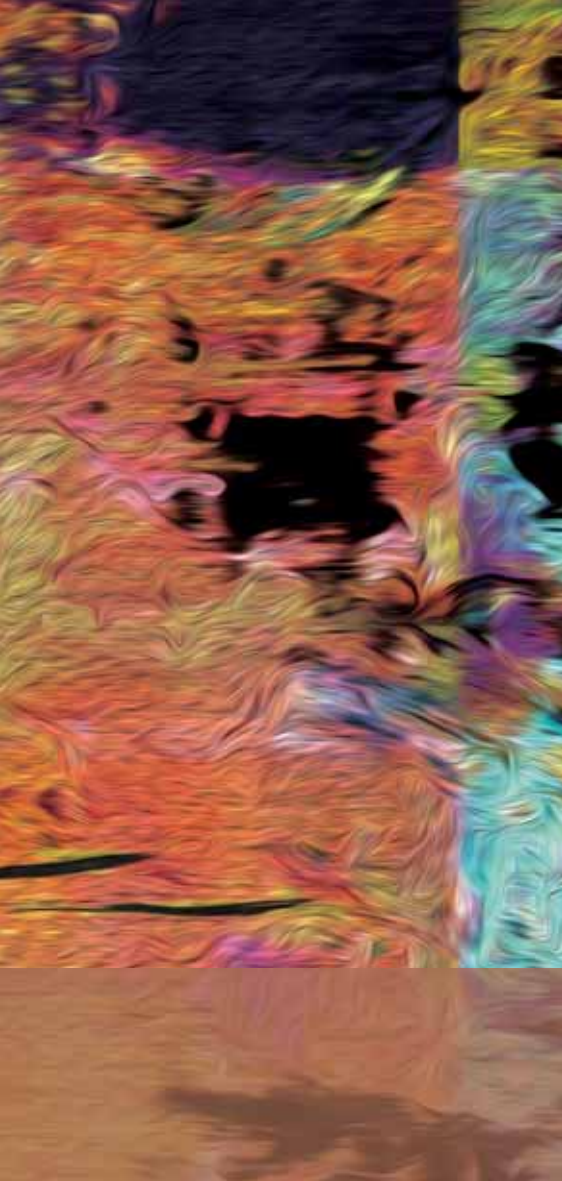
### REDUCTION OF OVERHEADS

One of the substantial overhead costs for operating a law firm is the mandatory contributions payable by the firm to the Hong Kong Solicitors Indemnity Fund ("Fund"). The amount of contribution is calculated

in accordance with a statutory formula stipulated in the Solicitors (Professional Indemnity) Rules (Cap. 159, sub leg) ("PIS Rules"). The Council had no discretion to deviate from the statutory formula until 2010 when the PIS Rules were amended to enable the Council to reduce the total amount of contributions due for the next indemnity year. Since then, with the assistance of professional actuarial projections, the Council annually considers the projected Fund surplus for the following five years under different economic scenarios in conjunction with the Fund's loss history and investment returns and decides if an adjustment to the contribution can be made. The Professional Indemnity Scheme

("PIS") contributions payable by law firms were reduced by one-third in the indemnity years 2010/11, 2011/12, 2013/14, 2014/15, 2015/16, 2017/18 and 2018/19 and by 50% in the indemnity year 2016/17. In 2019, on the basis of the projections, the Council exercised its power to reduce the contributions for the indemnity year 2019/20 by 50%. The amount of reduction provided to the profession over these nine indemnity years totaled about HK\$1.4 billion.





## IMPROVEMENTS TO PRACTICE ENVIRONMENT

### Indemnity limit of the Professional Indemnity Scheme

In general terms, the purpose of the PIS is to provide indemnity against loss arising from claims in respect of any civil liability incurred by a solicitor in connection with his/her practice. The PIS covers all Hong Kong law firms.

The PIS indemnity limit of HK\$10 million per claim has been in place since 1994. After careful consideration of factors such as the

rise in property values over the last 20 years, PIS claims statistics, the financial position of the Fund and the compulsory professional indemnity limits in overseas jurisdictions, the PIS indemnity limit was increased to HK\$20 million per claim effective from the 2019/2020 indemnity year (i.e., from 1 October 2019).

The formula for calculating PIS contributions payable by law firms remains unchanged. The increased limit of indemnity will not result in an increase of PIS contributions and the cost of providing the additional cover will be borne by the Fund.

Some firms with a relatively smaller scale of operation may not currently purchase top-up professional indemnity insurance in the commercial market. This increase in the indemnity limit will therefore provide additional protection to the public.

For those Hong Kong law firms that operate in the form of LLPs, they are required under the LPO to have in existence, in addition to

the indemnity which the LLPs are entitled under the PIS, a policy of insurance which provides indemnity up to an amount not less than HK\$10 million in respect of any single claim. With the increase of the PIS indemnity limit, the threshold that triggers the requirement on LLPs to take out an additional professional indemnity policy will be moved further up, and this may result in premium savings for the LLPs.

### PIS contribution formula

RFLs are required under the Foreign Lawyers Registration Rules to maintain a policy of insurance which provides indemnity, in respect of services rendered by him/her while practising as a foreign lawyer, in a manner and to the extent similar to the indemnity provided to a solicitor under the PIS. The increase of the PIS indemnity limit to HK\$20 million per claim will indirectly increase the level of indemnity required of foreign lawyers and foreign law firms and provide better protection to the public.

The number of RFLs employed by Hong Kong law firms (and covered under the PIS) has grown. Further, in view of the growing trend of solicitors expanding their multi-jurisdictional practices, it is anticipated that the number of RFLs practising in Hong Kong law firms will continue to increase. The areas of practice of RFLs are also very diverse. They may range from conveyancing transactions in the People's Republic of China to large scale overseas listing of companies in the United States.

There is thus a need to account for RFLs as qualified members of staff of a firm (as opposed to unqualified staff under the existing PIS contribution formula and calculations) so that their risk exposure to the PIS may be properly reflected in the PIS contributions and deductibles payable by their firms.

The PIS Rules have therefore been amended so that with effect from 1 July, RFLs employed by a Hong Kong law firm are accounted for in the PIS contribution formula and deductible calculations in the same manner as an assistant solicitor or consultant practising in a Hong Kong law firm.

### **Information Technology Strategy Plan of the Judiciary**

The Judiciary has been consulting The Law Society and other stakeholders on its Information Technology Strategy Plan. Under the proposal, electronic services and facilities of various types will be introduced as an additional option to the existing channels, to be used on a voluntary basis by court users; in their interaction and communication with the court.

The Law Society has set up a dedicated working party to review the Judiciary's proposals including the Court Proceedings (Electronic Technology) Bill that was gazetted on 27 December.

### **Deemed CPD accreditation system**

Having reviewed the CPD Schemes in different jurisdictions, The Law Society has developed a deemed accreditation system whereby practitioners could claim a maximum of 3 CPD points out of the annual requirement of 15 CPD points by attending courses which fall within the accreditation criteria stipulated under the system without the need of having the courses accredited by The Law Society. The deemed accreditation system will be launched in January 2020. This serves to streamline the CPD Scheme allowing more flexibility to practitioners to target training that suits their own needs.

## **CONTRIBUTIONS TO LAW REFORMS**

The Law Society, through the valuable input of the various specialist committees under the Standing Committee on Practitioners Affairs, reflects the views of the solicitors' profession to consultations on law reforms. In 2019, 21 public submissions were made on a wide range of reforms, which are set out below:

- (1) Consultation Paper on Draft Guideline on Exercising Power to Impose Pecuniary Penalty in Respect of Regulated Persons Under the Insurance Ordinance (Cap. 41)
- (2) Consultation Paper on Proposed Licensing Regime for Property Management Companies and Property Management Practitioners
- (3) Government Budget 2019–2020 Law Society
- (4) Non-Refoulement Protection: The Government's Proposal to Amend the Immigration Ordinance (Cap. 115)
- (5) Law Reform Commission's Consultation Paper – Archives Law
- (6) Law Reform Commission's Consultation Paper – Access to Information
- (7) Evidence (Amendment) Bill 2018

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| <p>(8) Consultation Paper on the Mainland Judgments in Matrimonial and Family Cases (Reciprocal Recognition and Enforcement) Bill and the Mainland Judgments in Matrimonial and Family Cases (Reciprocal Recognition and Enforcement) Rules</p>  | <p>(14) Consultation Paper on Draft Codes of Conduct for Licensed Insurance Agents and Brokers</p>                                       |
| <p>(9) Judiciary's Information Technology Strategy Plan: Consultation Paper on the Proposed Legislation and Practice Directions</p>  | <p>(15) Consultation Paper on Review of the Environmental, Social and Governance Reporting Guide and Related Listing Rules</p>           |
| <p>(10) Joint Consultation On A Revised Operational Model For Implementing An Uncertificated Securities Market in Hong Kong</p>  | <p>(16) Joint Consultation on a Revised Operational Model for Implementing an Uncertificated Securities Market in Hong Kong</p>          |
| <p>(11) National Anthem Bill</p>   | <p>(17) The Chief Executive's Policy Address</p>   |
| <p>(12) Joint Consultation Paper on Enhancements to the OTC Derivatives Regulatory Regime for Hong Kong to: (1) mandate the use of Unique Transaction Identifiers for the reporting obligation, (2) revise the list of designated jurisdictions for the masking relief of the reporting obligation and (3) update the list of Financial Services Providers under the clearing obligation</p> | <p>(18) Law Reform Commission: Causing or Allowing The Death or Serious Harm of a Child or Vulnerable Adult</p>                          |
| <p>(13) Fugitive Offenders And Mutual Legal Assistance In Criminal Matters Legislation (Amendment) Bill 2019</p>   | <p>(19) Consultation on Codification of General Waivers and Principles Relating to IPOs and Listed Issuers and Minor Rule Amendments</p> |
|  | <p>(20) Consultation Paper on End-of-Life Care: Legislative Proposals on Advance Directives and Dying in Place</p>                       |
|  | <p>(21) Consultation Paper on Proposed Group-Wide Supervision Framework for Insurance Groups in Hong Kong</p>                            |



## MAINTAINING THE HIGHEST STANDARDS

The solicitors' profession is self-regulatory. The Council is obliged to ensure the establishment and promotion of high standards of work within the profession, which includes encouraging legal practitioners to continue to study and acquire legal knowledge and skills.

### NURTURING LIFE-LONG LEARNING

The Law Society has implemented the CPD Scheme since 1998 and the RME Programme since 2004. The CPD Scheme's aim is to provide a convenient framework for legal professionals to acquire new legal knowledge and skills so that the profession as a whole can continue to meet the demands of clients and society, which are ever changing.

The RME Programme's aim is to raise awareness of risk issues and promote good risk management practices amongst legal practitioners.

In 2019, The Law Society and Hong Kong Academy of Law Limited conducted a total of 357 CPD, out of which 263 were also RME accredited. They attracted an attendance of 17,362 participants. Further, The Law Society accredited 4,683 CPD courses.

The Law Society has taken into consideration the need for busy practitioners to have a variety of means by which they can comply with the CPD requirements by permitting and encouraging methods of learning other than attendance at traditional lecture based courses.

During the year, The Law Society also accredited five postgraduate and other law courses, 23 legal journals and books, 75 legal research projects, one dissertation, six committees and working parties for CPD purposes.

Apart from the regular core courses and 17 electives offered under the RME Programme, ad hoc risk management courses on the following specific areas were conducted during the year:

- Anti-Money Laundering and Client Due Diligence
- Cyber Security
- Compliance Risk



Seminar on the Internet of Things and Privacy in June



Seminar on “Data Privacy, Cybersecurity, the Lawyer” in June



Cross Strait Four Regions Young Lawyers Forum 2019

- Challenges of InsurTech
- Techno-ethical Threats
- Data Privacy and Managing Data Breach
- Fintech: Regulation and Compliance
- Property Fraud
- Solicitors’ Accounts Rules
- Global Anti-Corruption Risks Comparison and Conducting Cross-Border Compliance Investigation
- Guardian Role of Professional in Upholding Ethical Governance

- Common Pitfalls in Modern Commercial Drafting
- Risks and Common Mistakes in Will Drafting and Probate Practice
- Law Firm’s Risk Management
- Market Misconduct – Key Considerations for Solicitors’ Practice
- Preventing Disability and Discrimination in Workplace
- Conflicts in Action
- PIS and Claims Handling process
- Starting and Managing Your Professional Practice

- Checking Title Deeds and Raising Requisitions

Further, two new RME electives were introduced during the year, namely, “Data Privacy and the Law Firm” and “Practice Management”. In addition, new part-time tutors for RME courses were recruited during the year.

To broaden members’ exposure to legal developments around the world, The Law Society also invited eminent speakers from overseas to participate in seminars and conferences held in Hong Kong. This included the training on the Unified Screening Mechanism from 16 to 18 September at which Professor James C. Hathaway, the James E. and Sarah A. Degan Professor



Training on the Unified Screening Mechanism in September

of Law and Director of Program in Refugee and Asylum Law of the University of Michigan, USA, and the Hon. Sir Nicholas Blake, Associate Member of Matrix Chambers, UK were invited as speakers. It also included the practice management seminar on 20 September at which Mr. Tony Williams, a UK-based legal management consultant, gave an enlightening presentation to members.

## GATEKEEPER OF ADMISSION STANDARDS

The Law Society is empowered under section 4 of the LPO to prescribe the requirements for admission as solicitors of Hong Kong. Solicitors are the backbone of society tasked with the important responsibility of ensuring the fair administration of justice and The Law Society has a statutory duty to prescribe admission requirements to ensure those who enter the solicitors' profession are of the highest standards.

There are two routes to admission as a solicitor of Hong Kong, via the trainee solicitor route and the overseas lawyers qualification route.

In respect of the overseas lawyers qualification route, The Law Society is responsible for administering the OLQE which is held annually.

In 2019, The Law Society administered the 25<sup>th</sup> OLQE since its launch in 1995. 238 candidates sat the OLQE from 20 jurisdictions including Hong Kong (12 were common law jurisdictions and 8 were non-common law jurisdictions). Three candidates were Hong Kong barristers. The overall pass rate was 45%.

For the trainee solicitor route, prior to entering into a trainee solicitor contract, a person is currently required to complete the Postgraduate Certificate in Laws provided by the three law schools in Hong Kong. Under rule 7 of the Trainee Solicitors Rules (Cap. 159, sub leg), The Law Society is also empowered alternatively to set and/or approve an examination for anyone wishing to enter into a trainee solicitor contract. During the year, The Law Society had been considering proposals on the examinations required, set or approved under rule 7(a) of the Trainee Solicitors Rules and had announced that advance notice

would be given regarding relevant proposals which, in any event, would not be implemented in the academic year of 2019/2020.

## ENSURING COMPLIANCE WITH RULES AND REGULATIONS

As a legal service hub in Asia, Hong Kong is blessed with legal talent from around the world. As of the end of the year, there were 91 foreign law firms and 1,688 RFLs from 33 overseas jurisdictions. For the protection of the public, foreign law firms and foreign lawyers who are qualified to practise the laws of their overseas jurisdictions of admission are prohibited from practising Hong Kong law.

In late 2015, concerns were expressed to The Law Society regarding some RFLs practising Hong Kong law and holding themselves out to do so on their official websites. As a result, in 2016, the Council decided to conduct an overall review of the foreign lawyers' regulatory regime. Consequently, some proposed amendments to the LPO and its subsidiary legislation relating to the practice of RFLs and foreign law firms in Hong Kong were put forward. The Law Society then conducted a consultation in late 2018 on some major proposals.

The consultation closed on 31 December 2018. It provided a good opportunity for the Law Society to explain the underlying objectives of the proposed amendments; and for members and, in particular, RFLs and foreign law firms, to explain how the proposed amendments might impact their practice. All the

responses to the consultation were carefully reviewed in detail in the early months of the year.

While the responses reaffirmed the consensus on the fundamental principle that persons not qualified as Hong Kong legal practitioners should not practise or advise on Hong Kong laws, many of them presented compelling arguments against the proposed legislative amendments, other than those relating to registration fees.

Accordingly, subject to some slight modifications, the Council decided to proceed with the amendment exercise on the Foreign Lawyers Registration (Fees) Rules and to seek approval from the Chief Justice on the fee proposal. However, with respect to the remaining proposed amendments, taking into account the overwhelming objections raised in the responses and the supporting justifications, the Council was convinced that there could be unintended consequences that adversely affect the development of the legal profession and the legal services market in Hong Kong if such proposed amendments were made. Hence, the Council decided not to pursue those remaining legislative proposals.

During the year, the Investigation Counsel of The Law Society made 16 visits to 13 law firms. Three of these visits were made under section 8AA of the LPO to verify compliance with the provisions of the LPO or any Practice Direction issued by The Law Society, and to determine whether the conduct of those against whom an inspection was made should be inquired into or investigated. In addition, three court inspections

were conducted by inspectors at magistrates' courts. For these court inspections, the Council appointed inspectors to verify compliance with rule 5D of the Solicitors' Practice Rules and to monitor the proper completion of court attendance forms. The Monitoring Accountants paid visits to law firms to provide assistance in their accounting procedures/systems and to inspect their books and accounts to ensure compliance with the rules relating to solicitors' accounting. 91 visits were made to 66 solicitors' firms and foreign law firms; some firms required more than one visit.

A Solicitors Disciplinary Tribunal is a statutory tribunal established by the LPO. It is independent of The Law Society which is the prosecuting body. Members of the Solicitors Disciplinary Tribunal Panel are appointed by the Chief Justice. The Chief Justice also appoints the Tribunal Convenor and the Deputy Tribunal Convenors who have the responsibility to appoint a panel of three or four members to sit as a Tribunal to determine applications, and who have the power to dispose of certain classes of complaint on a summary basis.

In 2019, a total of nine matters were submitted to the Tribunal Convenor and nine disciplinary proceedings were determined by the Solicitors Disciplinary Tribunal.

The Law Society is empowered under the LPO to intervene in the practice of a law firm to protect the interests of the firm's clients and the public. The Law Society exercised its statutory power to intervene in the practices of three Hong Kong law firms in 2019.

## ANTI-MONEY LAUNDERING EFFORT

One of the most prominent international bodies focusing on combatting money laundering is the FATF. The FATF conducts peer reviews ("Mutual Evaluation") of each member on an ongoing basis to assess how each jurisdiction is performing in preventing criminal abuse of the financial system. The assessment result is considered an important factor in evaluating a jurisdiction's international reputation as a financial centre as it reflects the level of integrity of its financial system.

The Mutual Evaluation of Hong Kong took place in 2018 and the Report was published on 4 September. Hong Kong has been rated overall compliant by FATF, which is considered quite an achievement because so far, out of the 25 jurisdictions that were evaluated in the fourth round of Mutual Evaluation by FATF, only seven (including Hong Kong) have been rated overall compliant and Hong Kong is the only Asian jurisdiction among the seven. The Law Society team, under the guidance of the Anti-Money Laundering Committee have put in substantial time and effort in seeing through the evaluation process. Extensive exchanges and meetings have been held with the relevant government bureau as well as the FATF assessment team explaining the AML regulatory and operational measures that have been put in place for solicitors.



## EXPLORING NEW OPPORTUNITIES

Exploring new business opportunities for members is one of The Law Society's important tasks.

The Law Society has been actively promoting Hong Kong legal services to the international community at every possible opportunity. We are also putting in substantial efforts to enhance the global understanding of the unique position of Hong Kong as a Special Administrative Region of the People's Republic of China under "One Country, Two Systems". By sending representatives to attend selected international conferences, The Law Society remains abreast of major global developments across legal markets.

Titled "Harmonisation through Synergy", the 32<sup>nd</sup> LAWASIA Conference, co-organised by The Law Society and LAWASIA from 6 to 8 November in Hong Kong, attracted over 600 participants from 30 jurisdictions around the world. The Conference featured topics including alternative dispute resolution, the Belt and Road Initiative, cross-border issues and investment, technology and data protection, intellectual property, human rights, and others.

The Law Society continued its work in enhancing the role of Hong Kong legal professionals in the Belt and Road Initiative and the Guangdong-Hong Kong-Macao Cooperation in the development of the Greater Bay Area.

Adopting the joint meeting system established by The Law Society and the lawyers associations in the Greater Bay Area in 2018, The Law Society chaired the second joint meeting on 11 May and invited over 30 legal practitioners from the Greater Bay Area to attend the meeting in Hong Kong. Attendees shared the latest industry updates in their cities and exchanged views on achieving maximum synergy through cooperation, as well as ways to enhance the level of practice in the region through training and internship programmes. The third joint meeting was held in Macau on 12 October. Close to 30 representatives from lawyers associations in the Greater Bay Area attended the meeting.





32<sup>nd</sup> LAWASIA Conference in Hong Kong in November



2<sup>nd</sup> Joint Meeting with the Lawyers Association in May

A 20-member delegation from The Law Society visited Hainan Free Trade Zone from 28 to 30 August to explore the province's market potential after the State Council unveiled the blueprint to establish Hainan province as a free trade zone in its latest move to open up the economy in 2018. Apart from meeting with the representatives from the Hainan Department of Justice and Hainan Lawyers Association, The Law Society also co-organised a full-day seminar with Hainan Lawyers Association.



3<sup>rd</sup> Joint Meeting with the Lawyers Associations in October

From March to June, The Law Society offered an eight-session programme entitled “An Introduction to Legal Services and Risk Management for Cross-border Transactions” for undergraduate and postgraduate law students in Peking University in Beijing.

The frequent collaboration between Hong Kong lawyers and Mainland lawyers is not only confined to professionally related matters. To foster deeper mutual understanding between lawyers in the Greater Bay Area, The Law Society takes turns with the Guangdong Lawyers

Association and the Macao Bar Association to organise a Sports Meet, which is held once every two years for all lawyers in the three jurisdictions. The annual Cross Straits Four Regions Young Lawyers Forum held on 20 September was another opportunity for lawyers in the Mainland, Hong Kong and Macao to network and mingle with one another.

During the year, The Law Society also took the opportunity to promote Hong Kong legal services to the international community on the following occasions:

- (a) 1<sup>st</sup> LAWASIA Human Rights Conference in New Delhi in February;
- (b) Hong Kong Business and Professional Delegation to Georgia and Hungary in March;
- (c) Study Tour with Mongolian Bar Association in Hong Kong and Ulaanbaatar in March and June;
- (d) 21<sup>st</sup> Commonwealth Law Conference in Livingstone in April;
- (e) 29<sup>th</sup> IPBA Annual Meeting and Conference in Singapore in April;
- (f) 2<sup>nd</sup> Belt and Road Forum for International Cooperation in Beijing in April;
- (g) Hong Kong-Mainland Joint Investment and Partnership Mission to Spain, Serbia and UAE in June;



“An Introduction to Legal Services and Risk Management for Cross-border Transactions” Programme for law students in Beijing

8th Guangdong-Hong Kong-Macau Lawyers Sports Meet



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| <p>(h) 30<sup>th</sup> Presidents of Law Associations in Asia (“POLA”) Conference in Kunming in late July to early August;</p> <p>(i) 2<sup>nd</sup> China (Guangdong) “Belt and Road” Legal Services Forum in Guangzhou in August</p> <p>(j) SmartHK organised by the Hong Kong Trade Development Council (“HKTDC”) in Guangzhou in August;</p> <p>(k) HKTDC Belt and Road Summit in Hong Kong in September;</p> <p>(l) 57<sup>th</sup> AIJA Annual Congress in Rome in September;</p> <p>(m) HKTDC “Think Asia, Think Hong Kong” in Los Angeles in September;</p> <p>(n) IBA Annual Conference in Seoul in September;</p> | <p>(o) 32<sup>nd</sup> LAWASIA Conference in Hong Kong in November;</p> <p>(p) 63<sup>rd</sup> UIA Congress in Luxembourg in November;</p> <p>(q) Hong Kong Business and Professional Delegation to Malaysia and Thailand in November; and</p> <p>(r) Global Lawyers Forum 2019 in Guangzhou in December.</p> <p>Through networking with law societies and bar associations around the world, The Law Society has established extensive connections with legal professional organisations in different overseas jurisdictions, laying a good foundation for us to collaborate on future initiatives that could benefit of our members. In 2019, The Law Society entered into a MOU with each of the following:</p> <p>(a) Guangzhou Lawyers Association in February;</p> | <p>(b) Peking University Law School in April;</p> <p>(c) AIJA in May;</p> <p>(d) Huizhou Lawyers Association in May;</p> <p>(e) Jiangmen Lawyers Association in May;</p> <p>(f) Zhaoqing Lawyers Association in May;</p> <p>(g) Florida Bar International Law Section in May;</p> <p>(h) Hainan Lawyers Association in August;</p> <p>(i) Seoul Bar Association in September; and</p> <p>(j) Hyogo-Ken Bar Association in November.</p> <p>Opening up new areas of work for our members is another priority for The Law Society.</p> |
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1<sup>st</sup> LAWASIA Human Rights Conference in New Delhi in February

Hong Kong Business and Professional Delegation to Georgia and Hungary



The Belt and Road Initiative brings increased opportunities for members in different practice areas. There has been an increased demand for quality international and cross-border dispute resolution services. Mediation is one popular model for resolving international and cross-border disputes. It is also a fast growing practice area for solicitors. To actively promote the services of solicitor-mediators, The Law Society has established the Panel of International General Mediators and the Panel of International Family Mediators to serve as a key database to showcase the multi-jurisdictional mediation services that Hong Kong solicitor-mediators can offer. There were 17 solicitors on the Panel of International General Mediators and eight solicitors on the Panel of International Family Mediators as of the end of December.

Further, to assist junior solicitor-mediators to gain more practical experience, The Law Society approved, in October, to offer sponsorships to join the Mediator Mentorship Scheme organised by the Joint Mediation Helpline Office ("JMHO") to those who have been admitted on The Law Society Panel of General Mediators for not more than seven years or who have conducted less than 10 mediation cases within three years prior to their applications for participation in the JMHO Mediator Mentorship Scheme.



Study Tour with Mongolian Bar Association in Ulaanbaatar in June



2<sup>nd</sup> China (Guangdong) "Belt and Road" Legal Services Forum in Guangzhou in August

With respect to arbitration, a number of initiatives have been launched during the year to help promote solicitors' arbitration services in Hong Kong and the Mainland and, in particular, the Greater Bay Area. The Law Society has successfully procured the agreement of the Shenzhen Court of International Arbitration and Nanjing Arbitration

Commission to allow solicitor-arbitrators of The Law Society to apply for admission to their panels of arbitrators.

The Law Society has also closely worked with reputable legal and dispute resolution institutes in the Greater Bay Area. The Arbitration Committee held a meeting with the



MOU signing with Florida Bar International Law Section in May

Macau Lawyers Association and the WTC Macau Arbitration Centre to exchange views and initiatives on the development of arbitration practices in the Greater Bay Area.

To promote the use of arbitration as an effective dispute resolution model for commercial disputes to the business sector, meetings have also been held with members of the business community, including the EMBA Class students, who were decision-makers in middle to senior management of reputable companies and institutes.

While Hong Kong is late in joining the race to develop Islamic finance capabilities, there is still an opportunity for Hong Kong to catch up at a low cost. The Law Society has set up a Working Party on Islamic Finance to explore this new practice area for members. During the year, the Working Party has developed a



MOU signing with Hainan Lawyers Association in August

roadmap to promote Islamic Finance, FinTech and Arbitration in Islamic Finance for Belt and Road countries.

Other new areas included the work of solicitor advocates, civil celebrants of marriages and reverse mortgage counsellors. As of the end of the year, there were 72 solicitor

advocates, 2,200 civil celebrants and 448 reverse mortgage counsellors.

The Law Society will continue its efforts to secure more opportunities for our members and maintain the healthy and sustainable development of our profession.

# THE LAW SOCIETY'S GLOBAL NETWORK

## Overseas

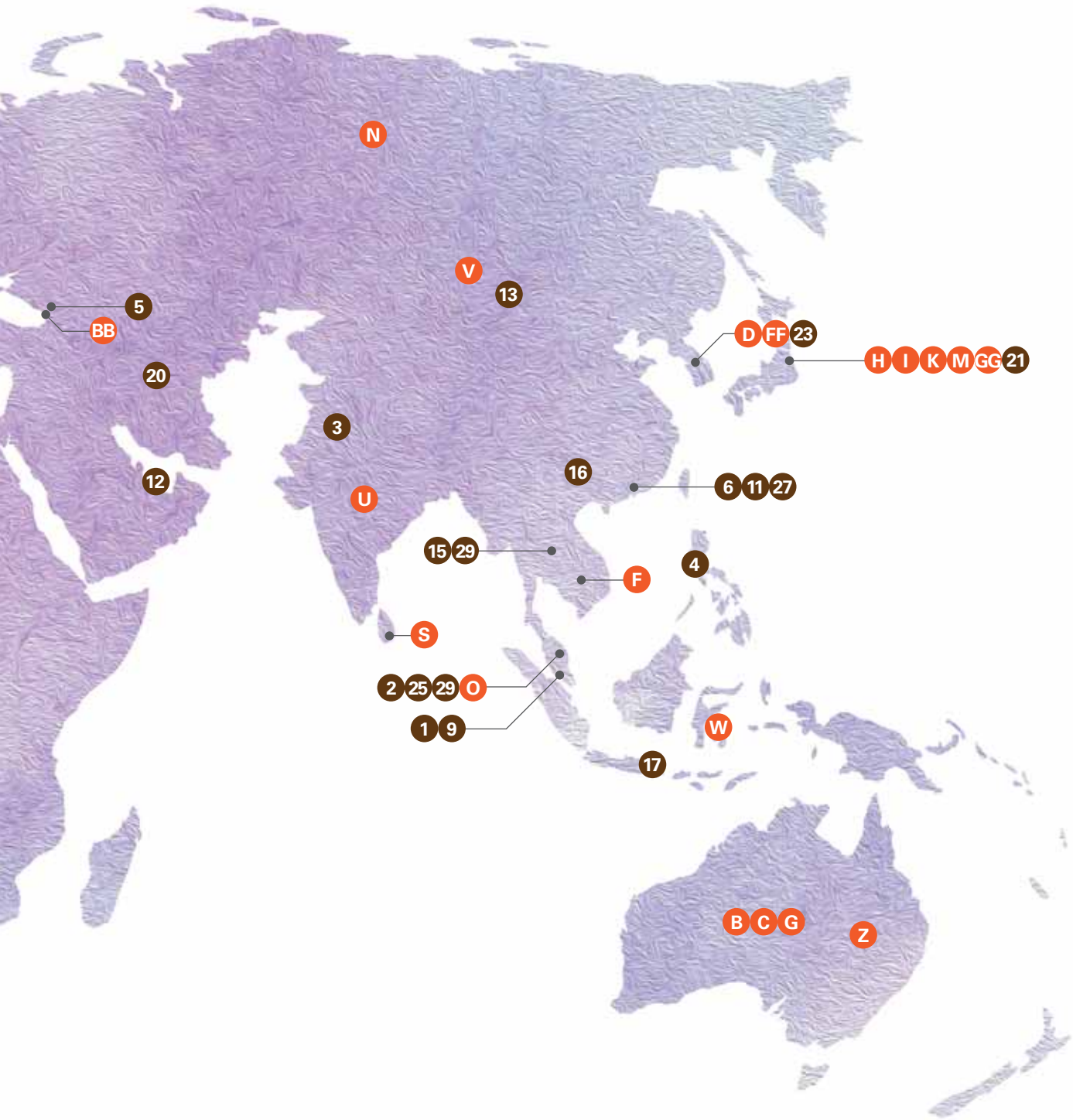


### ● MOUs signed with overseas organisations prior to 2019

- A. Czech Republic - Czech Bar Association
- B. Australia (Victoria) - Law Institute of Victoria
- C. Australia (Queensland) - Queensland Law Society
- D. Republic of Korea - Korean Bar Association
- E. Croatia - Croatian Bar Association
- F. Cambodia - The Bar Association of the Kingdom of Cambodia
- G. Australia - The Law Council of Australia
- H. Japan (Tokyo) - Tokyo Bar Association
- I. Japan - The Japan Federation of Bar Associations
- J. Luxembourg - Le Barreau de Luxembourg
- K. Japan (Osaka) - Osaka Bar Association
- L. Italy (Milan) - Milan Bar Association
- M. Japan (Okinawa) - Okinawa Bar Association
- N. Russia - Federal Chamber of Lawyers of the Russian Federation
- O. Malaysia - The Malaysian Bar
- P. Hungary - Hungarian Bar Association
- Q. Spain (Madrid) - Madrid Bar Association
- R. Germany - German Federal Bar
- S. Sri Lanka - Bar Association of Sri Lanka
- T. Poland - Polish National Bar of Attorneys
- U. India - Bar Association of India
- V. Mongolia - Mongolian Bar Association
- W. Indonesia - Indonesian Advocates Association ("PERADI")
- X. Poland (Gdańsk) - Bar of Attorneys in Gdańsk
- Y. France - French National Bar Council
- Z. Australia (New South Wales) - The Law Society of New South Wales
- AA. UK (England and Wales) - The Law Society of England and Wales
- BB. Georgia - Georgian Bar Association
- CC. Slovenia - Slovenian Bar Association
- DD. Belgium - AIJA
- EE. United States (Florida) - The Florida Bar International Law Section
- FF. Republic of Korea - Seoul Bar Association
- GG. Japan - Hyogo-Ken Bar Association

### ● International conferences and events attended in 2019

1. Opening of the Legal Year of Singapore (6-7 Jan)
2. Opening of the Legal Year of Malaysia (10-11 Jan)
3. 1<sup>st</sup> LAWASIA Human Rights Conference, New Delhi (9-10 Feb)
4. LAWASIA Business Law Conference, Manila (14-16 Mar)
5. Hong Kong Business and Professional Delegation to Georgia and Hungary (18-23 Mar)
6. Study Tour with Mongolian Bar Association (inbound), Hong Kong (28-29 Mar)
7. Seminar on Special Lawyers Mailbox and 4<sup>th</sup> International Lawyers' Forum, Berlin (4 -5 Apr)
8. 21<sup>st</sup> Commonwealth Law Conference, Livingstone (8-12 Apr)
9. 29<sup>th</sup> IPBA Annual Meeting and Conference, Singapore (25-26 Apr)
10. St. Petersburg International Legal Forum, St. Petersburg (14-18 May)
11. AIJA Half-Year Conference, Hong Kong (22-25 May)
12. Hong Kong-Mainland Joint Investment and Partnership Mission to Spain, Serbia and UAE (9-18 Jun)
13. Study Tour with Mongolian Bar Association (outbound), Ulaanbaatar (13-16 Jun)
14. International Women in Law Symposium, London (20-21 Jun)
15. Hong Kong Business Mission to Thailand (24-26 Jul)
16. 30<sup>th</sup> POLA Conference, Kunming (31 Jul- 2 Aug)
17. IBA-PERADI Corporate Counsel Conference, Bali (8 Aug)
18. 57<sup>th</sup> AIJA Annual Congress, Rome (3-7 Sep)
19. International Conference of Legal Regulators, Edinburgh (5-6 Sep)
20. East-West Economic Partnership: Tbilisi Legal Forum, Tbilisi (6-7 Sep)
21. ILLACE Conference, Tokyo (18-21 Sep)
22. HKTDC "Think Asia, Think Hong Kong", Los Angeles (20 Sep)
23. IBA Annual Conference, Seoul (22-27 Sep)
24. Opening of the Legal Year of England and Wales (30 Sep - 1 Oct)
25. LAWASIA Constitutional & Rule of Law Conference, Petaling Jaya (4-5 Oct)
26. AEA- EAL Business Legal Forum, Łódź (17-19 Oct)
27. 32<sup>nd</sup> LAWASIA Conference, Hong Kong (6-8 Nov)
28. 63<sup>rd</sup> UIA Congress, Luxembourg (6-10 Nov)
29. Hong Kong Business and Professional Delegation to Malaysia and Thailand (25-29 Nov)
30. Opening of the Legal Year of Paris (27-30 Nov)



## Greater China Region

### ● MOUs signed with following organisations in the Greater China region in 2019

- a. Guangzhou Lawyers Association
- b. Hainan Lawyers Association
- c. Huizhou Lawyers Association
- d. Jiangmen Lawyers Association
- e. Peking University Law School
- f. Zhaoqing Lawyers Association

### ● MOUs signed with the following organisations in the Greater China region

The Law Society signed an MOU with All China Lawyers Association in 2013 (lawyers association on national level)

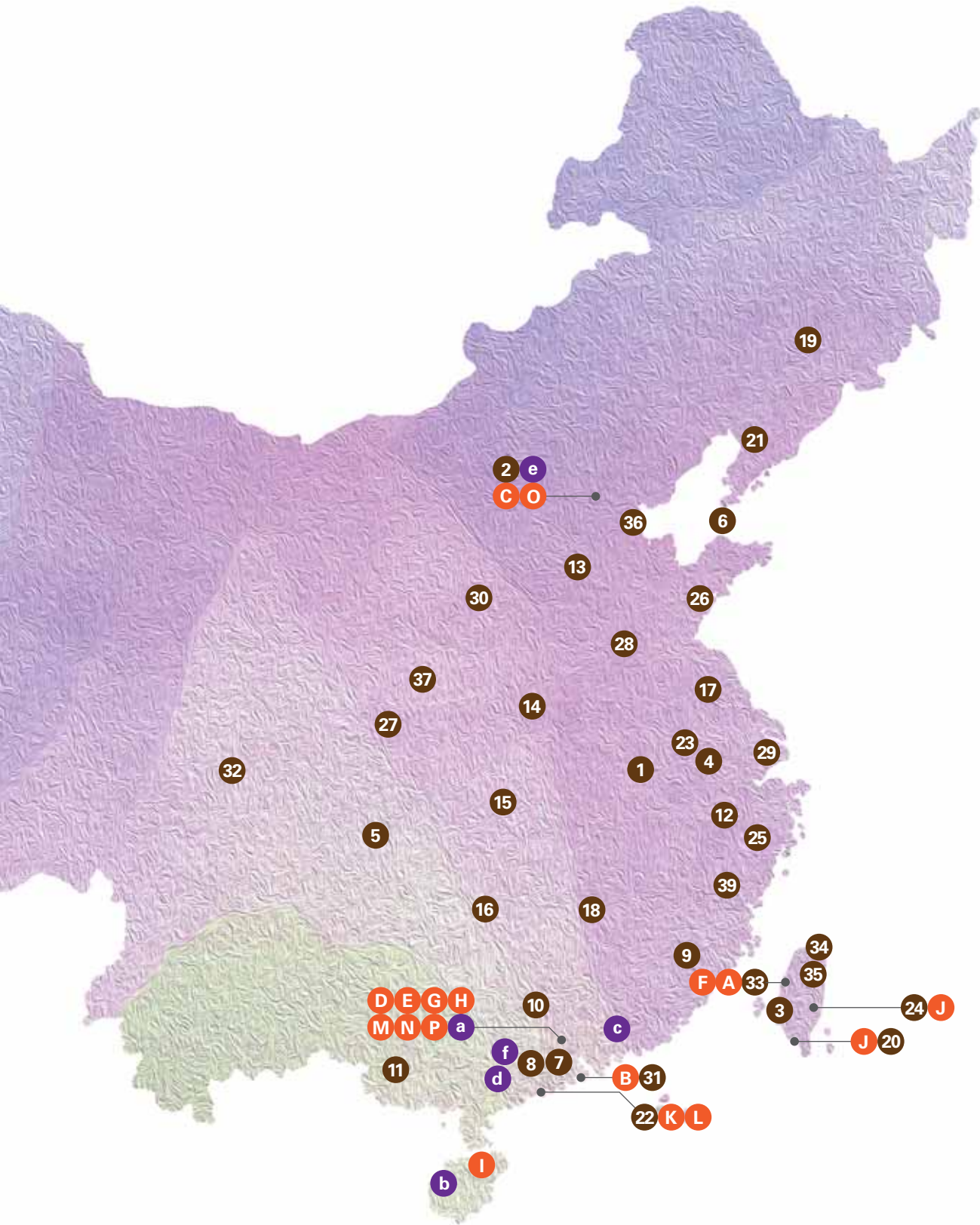
1. Anhui Lawyers Association
2. Beijing Lawyers Association
3. Changhua Bar Association
4. Changzhou Lawyers Association
5. Chongqing Lawyers Association
6. Dalian Lawyers Association
7. Dongguan Lawyers Association
8. Foshan Lawyers Association
9. Fujian Lawyers Association
10. Guangdong Lawyers Association
11. Guangxi Lawyers Association
12. Hangzhou Lawyers Association
13. Hebei Lawyers Association
14. Henan Lawyers Association
15. Hubei Lawyers Association
16. Hunan Lawyers Association
17. Jiangsu Lawyers Association
18. Jiangxi Lawyers Association
19. Jilin Lawyers Association
20. Kaohsiung Bar Association
21. Liaoning Lawyers Association
22. Macau Lawyers Association
23. Nanjing Lawyers Association
24. Nantou Bar Association
25. Ningbo Lawyers Association
26. Qingdao Lawyers Association

27. Shaanxi Lawyers Association
28. Shandong Lawyers Association
29. Shanghai Bar Association
30. Shanxi Lawyers Association
31. Shenzhen Lawyers Association
32. Sichuan Lawyers Association
33. Taichung Bar Association
34. Taipei Bar Association
35. Taiwan Bar Association
36. Tianjin Lawyers Association
37. Xi'an Lawyers Association
38. Xinjiang Lawyers Association
39. Zhejiang Lawyers Association

### ● Conferences and events participated in 2019

- A. Opening Ceremony of Taichung Bar Association's New Office, Taichung (9-11 Mar)
- B. Exchange Meeting for Heads of Business Chambers in Hong Kong, Shenzhen (20 Mar)
- C. Lectures for the Peking University Law School, Beijing (30 Mar, 20 Apr, 25 May, 8 Jun)
- D. Lecture for Trainee Lawyers in Guangzhou (8 May, 1 Jul)
- E. IAPH World Ports Conference, Guangzhou (9 May)
- F. Straits Law Forum, Xiamen (18 Aug)
- G. The Second China (Guangdong) "Belt and Road" Legal Services Forum, Guangzhou (23-24 Aug)
- H. SmartHK, Guangzhou (27 Aug)
- I. Visit to Hainan (28-30 Aug)
- J. Visit to Kaohsiung and Nantou (6-9 Sep)
- K. Macau Lawyers Association Forum (20 Sep)
- L. The Third Joint Meeting for Lawyers Association in the Greater Bay Area, Macau (12 Oct)
- M. The Second China Guangzhou Legal Service Fair, Guangzhou (25 Oct)
- N. The 11<sup>th</sup> Mainland, Hong Kong and Macao Legal Seminar, Guangzhou (9-11 Nov)
- O. Forum on Case Law, Beijing (8 Dec)
- P. Global Lawyers From 2019, Guangzhou (9-10 Dec)







## PROVIDING RELEVANT AND EFFECTIVE SUPPORT TO MEMBERS

The Law Society is dedicated to providing relevant and effective support to our members, which includes professional development and sector-specific initiatives, as well as programmes and activities designed to ensure the well-being of individual members' needs.

### PROFESSIONAL SUPPORT

#### Law

The Law Society and the Academy regularly organise seminars to update members on imminent changes to the law and their practices. In 2019, we organised 357 CPD and RME courses on a diverse range of topics.

#### Ethics

The Law Society handles daily enquiries from members on matters relating to the LPO and its subsidiary legislation, The Law Society's Practice Directions and the *Hong Kong Solicitors' Guide to Professional Conduct*. "Members' Online Enquiry Services" platform featuring five areas of commonly asked questions is available to assist members. Members can simply log in to the Members' Zone to access the platform. All necessary personal information of the member making the enquiry is embedded in the enquiry form and the member only needs to write the query and click "Send". All enquiries will automatically be forwarded to the responsible Secretariat staff for timely handling. The more

complicated enquiries are referred to The Law Society's Guidance Committee for consideration.

During the year, the Guidance Committee considered 11 enquiries on professional conduct issues that were raised by members or referred from other Law Society committees.

Further, Hong Kong Academy of Law has commissioned course developers from Australia to develop checklists on the ethical requirements set out in the core courses and RME electives for practitioners' easier reference.

#### Practice management

During the year, the following initiatives were implemented to assist members in enhancing their practice management skills:



Crossover Community Roundtable in November



Members' Forum and Dinner Gathering

(a) Various seminars and courses were organised including:

- Seminar on “Increased Competition brought on by the Big 4 in the Legal Market” on 20 September;
- Seminar on “The race for artificial intelligence and smart contracts: can the law keep up?” on 29 October.

The Academy of Law launched a practice management course in February as a regular RME elective. The course developers from Australia were invited to Hong Kong to conduct train-the-trainer courses and to deliver courses for the general

membership. Since then, 15 courses have been delivered to the general membership.

Further, additional part-time tutors with experience in management of law firms were recruited to conduct the practice management course.

- (b) An article titled “Why Succession Planning is a Key to Success” was commissioned for publication in the November issue of The Law Society’s official journal, *Hong Kong Lawyer*.
- (c) PIS serves to provide indemnity against loss arising from claims in respect of any civil liability incurred by a solicitor in connection with his/her practice. This is an important

aspect in the administration of a legal practice and practitioners should be familiar with it. The PIS website which is accessed via the Members’ Zone of The Law Society website provides useful information to practitioners. During the year, claims statistics including the following were made available on the PIS website for members’ information:

- Number of claims/notifications received in different categories (e.g. litigation, conveyancing and commercial, etc.) in the current indemnity year;
- Number of claims/notifications received in the past 10 indemnity years;



Spring Reception



Swimming Gala



Visit to the Court of Final Appeal on 11 September

- "From Internet Investigation to Digital Forensics" on 1 March;
- Briefing sessions on Cyber Security on 22 March and 16 April;
- "RME Elective – Data Privacy, Cyber Security, the Lawyer" on 25 June;
- "How Law Firms and Lawyers Leverage Technologies to Operate More Efficiently" which was a product workshop presented by IT product suppliers on 12 September; and

- Comparison of number of conveyancing, litigation and commercial claims/ notifications received in the past 10 years.

- "Bootcamp: Coding for Lawyers" on 17 and 23 October.

- (d) an InnoTech section was introduced in the monthly journal of The Law Society, *Hong Kong Lawyer*, and the following articles were published during the year:

- "InnoTech Law Hub Launches!" (August issue);
- "Artificial Intelligence For Good" (September issue);
- "Re: SFC Statement on Security Token Offerings" (October issue); and
- "Survey Results: Innovation Priorities of Law Society Members" (December issue).

Further, enhancements were made to The Law Society App to allow

## Accounts

One of the roles of The Law Society's Monitoring Accountants is to pay routine visits to newly established law firms, both local and foreign, to provide guidance on how to ensure compliance with the Solicitors' Accounts Rules (Cap. 159, sub leg). In 2019, they conducted a total of 91 visits to 66 Hong Kong and foreign law firms.

## Technology

To raise awareness of the effective application of technology and to assist members in keeping abreast with the technological tools that are relevant to their practices, The Law Society actively engaged members in the following ways during the year:

- (a) the "Innovation Value Chain Survey" was conducted between August to October to survey the innovation priorities of Hong Kong solicitors;
- (b) six Community Roundtables were held where stakeholder groups including local and overseas lawyers and practitioners of SME firms were invited to exchange ideas on how to explore and embrace legal innovation;
- (c) the following IT related seminars, briefing sessions and workshop were organised:
  - "Crypto currency Economics and Bitcoin Imminent Risk of Shutdown" on 28 January;
  - "What You Should Know About Digital Forensics" on 30 January;



9<sup>th</sup> Members and Family Fun Day

members to access the online registration and payment system of member services events via The Law Society website and The Law Society App (as of the end of the year, there were 7,945 users of The Law Society App since its launch in 2013);

### Legal development updates via monthly journals

The Law Society publishes a monthly journal, *Hong Kong Lawyer*, which contains analysis of recent law and legal practice-specific advice, with priority given to matters affecting legal practitioners in Hong Kong. With the digital version of *Hong Kong Lawyer* available on both The Law Society App and the *Hong Kong Lawyer* website, members can read it online via a computer, smart phone, tablet or other mobile device. Not only does it contain the same content as the print journal, it also contains additional insights and articles from legal experts. The online version of the in-print content is also searchable with hyperlinked sources. The e-Journal thus also serves as a good source of reference

materials for research. Individual stories (or the entire journal) can also be conveniently shared with others via social media and email.

### SUPPORT FOR MEMBERS' WELL-BEING

Maintaining a work-life balance is important to the well-being of our members. The Law Society provides a framework for members to participate in different kinds of sports, recreational and social activities and to have some fun in between their busy work schedules.

In 2019, The Law Society administered 14 sports teams and nine recreational groups, who held practice sessions and competitions for members throughout the year. During the year, team members took part in around 750 activities including classes and training sessions and 50 competitions, one of which involved sending a team of over 100 lawyer athletes to participate in the 8<sup>th</sup> Guangdong-Hong Kong-Macau Lawyers Sports Meet from 11 to 13 October in Macau.

A variety of members' functions were also organised, including:

- (a) Chinese art workshops in celebration of the Chinese New Year on 16 and 21 January;
- (b) 15km Open Water Extreme Marathon Swim – Cold Half 2019 on 26 January;
- (c) Valentine's Day Special: Chocolate Cake Baking Workshop on 13 February;
- (d) Spring Reception on 21 February;
- (e) Health Talk on Conquering Sports Injuries and the Seven Summits on 11 April;
- (f) Mother's Day Baking Workshop on 1 May;
- (g) Father's Day DIY Workshop on 13 June;
- (h) Swimming Gala on 11 August;
- (i) Visit to the Court of Final Appeal on 11 September;
- (j) YSG Joint Professional Networking Event "Exploring the World of Wines" on 21 September;
- (k) Inaugural Seminar in Collaboration with Law Firms and Sweat & Glory Panel Discussion on 15 October;
- (l) Health talk on stress management on 20 November; and
- (m) Laughter yoga workshop on 13 December.

The online research platform “LawSociety Lexis” free of up-front charge continued to be available exclusively for Law Society members, RFLs and trainee solicitors for the 8<sup>th</sup> year since its launch in 2011. A range of products and services under the various categories of Culture & Lifestyle, Dine & Wine, Education & Learning, Health & Leisure, Household & Living and IT products and services sourced for the benefit of members were posted on The Law Society website and The Law Society App. Other member benefits included the offer of free Chinese New Year red packets.



Joint Professional Networking Event in September



Annual Conference for In-house Lawyers

## SUPPORT FOR SECTOR-SPECIFIC NEEDS

### In-house lawyers

An increasing number of our members work as in-house lawyers. At the end of 2019, around 26.6% of our members holding a practising certificate were not in private practice.

In September, The Law Society held its Annual Conference of In-House Lawyers, which featured topics of common interest to in-house solicitors and attracted over 400 participants. In addition, we organised a variety of seminars for in-house solicitors throughout the year, where they could discuss their shared professional experiences including:

- “It isn’t all Glitz & Glamour: An Inside Story of the Media and Entertainment Industry” on 27 March;

- “Weaving a Luxury Bag or Brand? An Up-close Encounter with the Luxury Retail Industry” on 11 July; and
- “The E-commerce Boom in Hong Kong” on 23 October.

The “In-House Lawyers Training Programme (in collaboration with law firms)” was also introduced to co-organise seminars with law firms on different topics relevant to in-house lawyers including the following:

- “Legal Privilege and the Client under English and Hong Kong Law: A refresher for in-house legal professionals” on 15 October; and
- “Legal Issues Relating to Use of Social Media, WeChat, and e-Commerce to do Business and Possible Pitfalls” on 13 December.

Further, a new Working Party has been formed to study the long-term strategies to enhance the connection among in-house practitioners, The Law Society and private practitioners.

### Small to medium law firms (“SME firms”)

About 89% of law firms in Hong Kong are sole proprietorships and firms with up to five partners. The Law Society has set up a dedicated working party to consider issues relevant to SME firms. During the year, The Law Society organised two sharing sessions for SME firms in January and a Crossover Community Roundtable in November to create opportunities for practitioners in SME firms to exchange ideas and concerns arising from their practice. Towards the end of the year, visits to SME firms were planned with a view to understanding their needs and one SME law firm visit was completed in 2019.



2019 CONNECTED kick-off event



IBA Annual Conference in Seoul

### Young solicitors and trainee solicitors

About 23.5% of our members were admitted on or after 1 January 2015 (i.e., with five years or less post-admission experience). The Law Society’s YSG was set up to support the needs of this segment of our membership. In addition to organising activities for young members to encourage them to network with other solicitors as well as events to reach out to law students and trainee solicitors, The Law Society also helps promote the culture of sharing in the profession. In 2019, the CONNECTED Programme continued for the 9<sup>th</sup> year. The purpose of the Programme was to provide trainee solicitors with opportunities to interact with both younger members (their “buddy”) and senior members (their “mentor”) of The Law Society in hopes of facilitating a better mutual understanding among members with different backgrounds.

A Survey on Young Members’ Needs and Preferences is conducted after every event organised by the YSG. The feedback collected in this regular survey is used to improve the work we do for our junior members.

Sponsorships are offered to young lawyers to encourage them to attend international conferences, visits and exchange tours to gain more exposure. In 2019, The Law Society provided 10 sponsorship offers to young lawyers to participate in the AIJA Annual Congress in Rome, the Commonwealth Law Conference in Livingstone, the IBA Annual Conference in Seoul, the IPBA Annual Meeting and Conference in Singapore, the UIA Congress in Luxembourg and The Law Society delegation to visit the Hainan Free Trade Zone. Further, The Law Society also collaborated with the Japan Federation of Bar Associations and the Korean Bar Association in conjunction with the Ministry of Justice of Korea to organise internship programmes for young lawyers to intern in law firms in Japan and Korea, respectively.

Further, The Law Society regularly co-organises training sessions for young lawyers with the DoJ and the Bar Association. The training is open to, among others, solicitors with less than five years’ admission in the private practice who have acquired some advocacy or criminal experience since his or her post-admission. Upon completion of the training, which comprises lectures and mock court exercise, and upon

satisfaction of the presiding mock court judge, who is a directorate counsel of the Prosecutions Division, that the participant’s trial preparation and legal knowledge is up to an acceptable prosecutorial standard, subsequent work arrangement at the magistrates’ court will be made. On 30 March and 14 December, two such sessions were organised for young solicitors.

A form-completion software was introduced during the year to assist applicants in completing the application forms for registration as a trainee solicitor and to minimize the common mistakes and facilitate the registration process.

### Student members

As of the end of December, there were 371 Student Members. In September, The Law Society participated in the Hong Kong Law Fair to help answer any enquiries that law students had on the legal profession. Further, in November, a career talk for law students was held to share insights on the range of career options open to law students.

The Law Society will continue its efforts to identify the needs of our members and provide relevant and effective support to them.



## GIVING BACK TO COMMUNITY

Our members have been actively participating in pro bono and community work, often quietly fulfilling their social responsibilities in different meaningful ways. The Law Society helps members to do so by providing for structured opportunities. During the year:

- The Law Society organised a series of community projects, including Law Week where five online videos featuring different legal topics like Employees' Compensation, Mediation, Wills and Enduring Powers of Attorney, Ill-treatment or Neglect by Those in Charge of Child or Young Persons and Mainland-Hong Kong Cross Boundary Marriages were produced for public viewing to promote a better understanding of these legal regimes;
- our Free Legal Helpline, which was manned by over 126 solicitor volunteers, handled over 570 requests for legal assistance via telephone in the areas of personal injury, matrimonial law, criminal law and mediation;
- the "Legal Pioneer Mentorship Programme" enlisted over 43 mentors for 18 school teams comprising 122 student mentees who participated in activities like attending Day Camp and visiting the Ministry of Foreign Affairs of the People's Republic of China in Hong Kong, the Court of Final Appeal and Sha Tsui Correctional Institution;
- members shared their legal knowledge through 13 school talks and 26 community talks, as well as through online media and newspaper columns (e.g., contributing articles in the "Legal Mailbox" weekly columns in SingTao Daily) throughout the year;
- The Law Society collaborated with various organisations on different voluntary projects benefiting different sectors of the community. These included:





“Legal Pioneer” Mentorship Programme Day Camp



Seminar for HKCSS NGO Corporate Governance Platform Project in June

Law Week Video Shooting



- the “NGOs Governance Platform Project” with the Hong Kong Council of Social Service to promote best practice and experience sharing among board members of their NGO members. A seminar on “Fiduciary Duties and Legal Liabilities of NGO Directors” was jointly organised in June;
- the “Governance Connect Program” with the Hong Kong Council of Social Service to further assist NGOs with strengthening their governance capacity. The Program has successfully matched volunteer lawyers as honorary legal advisors to eight small to medium-sized NGOs which



Governance Engagement Day



Social Enterprise Seminar  
The Legal Forms and Corporate Governance  
of Social Enterprise



Children programme on 7 December



Visit to Po Leung Kuk on 3 August

provide assistance to target groups including chronic patients, people with mental health problems/intellectual disabilities and women/children from grass-root families. The "Governance Engagement Day" to connect volunteering Law Society members and board members of participating NGOs was successfully held on 11 July;

- the "Social Enterprise Legal Seminar Series" with the Hong Kong Council of Social Service has been held for eight

consecutive years to help social enterprises understand the legal aspects of their operations. A seminar titled "Social Enterprise Seminar: The Legal Forms and Corporate Governance of Social Enterprises" was held on 22 February;

- the "Business-School Partnership Programme" with the Education Bureau to promote better cooperation and closer alliances between the business sectors and the schools to provide students with a broader perspective of

the world, employment and entrepreneurship and to inspire and prepare them to succeed in a global economy. During the year, The Law Society coordinated a guided visit to a law firm with a sharing session in January;

- the "Free Legal Advice Service on Building Management" with the Home Affairs Department, where The Law Society assisted owners' corporations and building owners and facilitated the processing of 182 cases;



Elderly Visit on 16 March



2019 Pro Bono and Community Service Award Presentation Ceremony on 19 December

- the “Three-Year Pilot Free Outreach Legal Advice Service on Building Management” with the Home Affairs Department launched in September to enhance legal support to Owners’ Corporations in conducting general meetings. 29 practitioners have joined the panel and one case was processed during the year with six other cases in progress;
  - community services for children of under-resourced families with the Tung Wah Group of Hospitals, where Law Society volunteers raised awareness of the core values of the Hong Kong legal system during their visits.
- Further, The Law Society also organises an annual Pro Bono and Community Work Recognition Programme to honour our members who have selflessly contributed their time and expertise for the benefit of the community. 2019 marked the 10<sup>th</sup> anniversary of the Pro Bono and Community Work Recognition Programme. A record-breaking 282 applications were received. A total of 35 law firms and 179 lawyers received awards. Apart from the Individual and Law Firm awards, a number of Distinguished Awards were presented. The “Pro Bono and Community Service 10-Year Achievement Award” was introduced and presented to the eight lawyers who had been awarded every year over the past decade.

# MEMBERSHIP OF STANDING COMMITTEES, COMMITTEES, WORKING GROUPS, WORKING PARTIES AND ORGANISING COMMITTEES

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## Committees and Working Parties Reporting Directly to the Council

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### Belt and Road Committee

Thomas S.T. SO (Chair)  
Nick CHAN (Vice-Chair)  
Bonita B.Y. CHAN  
C. M. CHAN  
Julianne P. DOE  
Brian W. GILCHRIST  
Stephen W.S. HUNG  
Clarice M.T. KAN  
Frederick K.C. KAN  
Amirali B. NASIR  
Melissa K. PANG  
Robert C. RHODA  
Careen H.Y. WONG  
Huen WONG

Secretary: Director of Communications and  
External Affairs

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### Honours Committee

Huen WONG (Chair)  
Anson K.C. KAN  
Michael J. LINTERN-SMITH  
Amy Y.K. LIU  
Amirali B. NASIR  
Paul C.Y. TAN  
Herbert H.K. TSOI  
Secretary: Secretary General

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### New Working Group on Pro Bono Insurance

Melissa K. PANG (Chair)  
Serina K.S. CHAN (resigned in September)  
Heidi K.P. CHU  
Junius K.Y. HO  
Amirali B. NASIR  
Secretary: Director of Member Services

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**LegCo Liaison Group**

Melissa K. PANG (Chair)  
 C.M. CHAN  
 Heidi K.P. CHU  
 Brian W. GILCHRIST  
 Amirali B. NASIR  
 Secretary: Director of Practitioners Affairs

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**Hong Kong Solicitors Indemnity Fund Ltd**

Amirali B. NASIR (Chair)  
 Brian W. GILCHRIST  
 Colin B. COHEN  
 Christopher G. HOWSE  
 Richard KEADY  
 Alexander H.Y. LEUNG  
 Peter C.L. LO  
 Patrick R. MOSS  
 Andrew W.Y. NG  
 Kevin C.K. SHUM  
 David G. SMYTH  
 Norris H.C. YANG  
 Secretary: Essar Insurance Services Ltd.

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**PIS Claims Committee**

Brian W. GILCHRIST (Chair)  
 Colin B. COHEN (Vice-Chair)  
 Charles W. ALLEN (resigned in July)  
 Keith M. BRANDT (resigned in March)  
 Simon P. CLARKE  
 Johnny C. M. FEE (joined in September)  
 George D. LAMPLOUGH  
 Jeffrey H. LANE  
 Gary A. SEIB (joined in September)  
 Ronald W.T. TONG  
 Careen H.Y. WONG (joined in May)  
 Cleresa P.Y. WONG  
 Felix K.Y. YAU  
 Secretary: Essar Insurance Services Ltd.

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**PIS Investment Sub-Committee**

Peter C.L. LO (Chair)  
 John S. GALE  
 IP Shing Hing  
 Elen LAU  
 LEE Kher Sheng  
 Kevin C.K. SHUM  
 Norris H.C. YANG  
 Secretary: Assistant Director,  
 Professional Indemnity Scheme

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**PIS Panel Solicitors Selection Board**

Huen WONG (Chair)

Stephen W.S. HUNG

Amirali B. NASIR

Roden M.L. TONG

Secretary: Assistant Director,  
Professional Indemnity Scheme

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**Professional Indemnity Advisory Committee**

David G. SMYTH (Chair)

Kevin R. BOWERS

Ming L.M. CHUNG (joined in May)

Richard KEADY

Susan P.S.K. LIANG

Amirali B. NASIR (joined in June)

Andrew W.Y. NG

Peter K.H. NGAI

Robin S. PEARD

Thomas S.T. SO

Fiona J. STEWART

Gareth H. THOMAS

Secretary: Assistant Director,  
Professional Indemnity Scheme

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**Working Party on PIS Gross Fee Income  
Reports and Contributions**

IP Shing Hing (Chair)

Amirali B. NASIR

Andrew W.Y. NG

Huen WONG

Secretary: Assistant Director,  
Professional Indemnity Scheme

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**Working Party on YSG**

Brian W. GILCHRIST (Chair)

Serina K.S. CHAN

Roden M.L. TONG

Cecilia K.W. WONG

Secretary: Deputy Secretary General

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**Working Party on Election System**

Thomas S.T. So (Chair)

C.M. Chan

Eric T.M. Cheung

Roden M.L. Tong

Secretary: Secretary General

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**Working Party on Unregulated Legal  
Service Providers**

Stephen W.S. HUNG (Chair)  
C.M. CHAN  
Jonathan ROSS  
Rodan M.L. TONG  
Secretary: Secretary General

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**Working Party on Dreamvar's Case**

Amirali B. NASIR (Chair)  
C.M. CHAN  
Debbie CHEUNG  
Doreen KONG  
Simon S.C. LAI  
Billy W.Y. MA  
Fiona STEWART  
Rodan M.L. TONG  
Secretary: Director of Practitioners Affairs

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**Working Party on Membership Survey 2019**

Melissa K. PANG (Chair)  
Denis G. BROCK  
Calvin K. CHENG  
Heidi K.P. CHU  
Doreen Y.F. KONG  
Karen LAM  
Amirali B. NASIR  
Rodan M.L. TONG  
Careen H.Y. WONG  
Secretary: Director of Member Services

## Standing Committee on Compliance

Pierre T.H. CHAN	(Chair from August)	(10/12)
Christopher YU	(Vice-Chair from August; joined in August)	(3/4)
Nick CHAN	(Chair until August)	(5/12)
Denis G. BROCK		(5/12)
C.M. CHAN		(4/12)
Serina K.S. CHAN		(5/12)
Paul K.Y. CHOW		(9/12)
Warren P. GANESH		(12/12)
Brian W. GILCHRIST		(9/12)
Dennis H.F. HIE		(7/12)
Patricia D.Y. HO		(2/12)
Arthur K.H. HONG	(Joined in May)	(6/7)
Stephen W.S. HUNG		(7/12)
Henson LAM		(6/12)
Stephanie W.Y. LAU	(Joined in May)	(5/7)
Andrew Y.B. LEE		(11/12)
Billy W.Y. MA		(8/12)
Amirali B. NASIR		(4/12)
Robert C. RHODA		(7/12)
Jonathan ROSS		(11/12)
Annie P.Y. WONG		(7/12)
Secretary: Director of Compliance		

Note: Figure shown in the “( )” denote the meeting attendance during the year.

## Consents Committee

Melissa K. PANG	(Chair)
Nick CHAN	
IP Shing Hing	
Raymond M.S. KWOK	
Henry H.W. LAI	
Billy Y.C. LAM	
Henson LAM	
William C.W. LAM	
Jonathan T.W. LEE	
Amirali B. NASIR	
Paul K.Y. NG	
Roden M.L. TONG	
Annie P.K. WONG	
Ann M.S. YEUNG	
Secretary: Director of Compliance	





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### **Investigation Committees**

[Note: These Committees are Subcommittees of the Standing Committee on Compliance, consisting of three members, and consider agendas by circulation. Members are selected by the Compliance Department from members of the Standing Committee on an ad hoc basis to consider individual agendas.]

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## **Compliance Department**



## Standing Committee on External Affairs

Robert C. RHODA	(Vice-Chair until August, (5/7) Chair from September)
Doreen Y.F. KONG	(Vice-Chair from (2/3) September)
Simon S.C. LAI	(Chair until August) (4/7)
C. M. CHAN	(6/7)
Pierre T.H. CHAN	(3/7)
Mark DALY	(joined in August) (1/3)
Stephen W.S. HUNG	(6/7)
Carmen W.M. KAN	(resigned in November) (0/6)
Frederick K.C. KAN	(2/7)
Olivia H.Y. KUNG	(joined in November) (1/1)
Nadine LAI	(6/7)
Daphne F.Y. LO	(5/7)
Amirali B. NASIR	(5/7)
Melissa K. PANG	(5/7)
Hin Han SHUM	(joined in November) (0/1)
Thomas S.T. SO	(2/7)
Michelle W.T. TSOI	(6/7)
Maggie Y.T. TSUI	(6/7)
James K.T. WONG	(3/7)
Louise K.F. WONG	(7/7)
Philip W.C. WONG	(4/7)
Ann M.S. YEUNG	(6/7)

Secretary: Director of Communications and  
External Affairs

Note: Figure shown in the “( )” denote the meeting attendance during the year.

## LAWASIA Conference 2019 Organising Committee

Melissa K. PANG	(Chair)
Amirali B. NASIR	(Vice-Chair)
C. M. CHAN	(Vice-Chair)
Stephen W.S. HUNG	(Vice-Chair)
Lester G. HUANG	(Consultant)
Usha B. CASEWELL	
Nick CHAN	
Serina K.S. CHAN	
Alan C.W. CHIU	
Grace H.W. CHU	
Heidi K.P. CHU	
Colin B. COHEN	
Julianne P. DOE	
Christine M.K. KOO	
Olivia H.Y. KUNG	
Shourav LAHIRI	
Nadine LAI	
Martin C.H. LEONG	
Alvin C.Y. LIM	
John C.Y. LO	
Felix MIAO	
Linda L. NGAN	
Robert C. RHODA	
Hin Han SHUM	
Ronald K.N. SUM	
David N. TIANG	
Roden M.L. TONG	
Cecilia K.W. WONG	
James K.T. WONG	
Lawrence S.H. YEUNG	
M.S. YEUNG	

Secretary: Director of Communications and  
External Affairs

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### **Law Week 2019 Organising Committee**

Nadine LAI (Chair)  
Nathan S.K. WONG (Vice-Chair)  
DoDo CHAN  
George K.H. CHAN  
Rico W.H. CHAN  
Raphael HUI  
Geoffrey KAM  
William C.Y. KONG  
Arthur Y.Y. LAW  
Daphne F.Y. LO  
Grace NG  
Sammy W.N. NG  
SAUW Yim  
William W.L. TONG  
Michelle W.T. TSOI  
Cecilia Grace L.A. WONG  
James K.T. WONG  
Louise K.F. WONG  
Ann M. S. YEUNG  
Jackie N.M. YEUNG  
Secretary: Director of Communications and  
External Affairs

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### **Teen Talk 2019 Organising Committee**

Roden M.L. TONG (Chair)  
Ian P.N. CHU (Vice-Chair)  
Andy Y.C. CHAN  
Nick CHAN  
Pierre T.H. CHAN  
Simon S.M. CHAN  
Neville C.H. CHENG  
Alan M.B. LAM  
Kenneth L.K. LEE  
Winnie W.L. LEE  
Alwyn LI  
Jacky H.Y. MAN  
Alice W.L. MOK  
Hin Han SHUM  
Sharon S.Y. TAM  
Euphemia M.S. WONG  
William W.K. WONG  
Sherman S.M. YEUNG  
Secretary: Director of Communications and  
External Affairs

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### **Community Relations Committee**

Philip W.C. WONG (Chair)  
Ann M.S. YEUNG (Vice-Chair)  
George K.H. CHAN (joined in July)  
Nick CHAN  
Serina K.S. CHAN (resigned in July)  
Stanley W.L. CHAN  
Joyce C. CHENG  
Ian P.N. CHU  
Nadine LAI  
Arthur Y.Y. LAW  
SAUW Yim  
Sharon S.Y. TAM (joined in July)  
Sander L.S. TING (joined in July)  
William W.L. TONG (joined in July)  
Michelle W.T. TSOI  
Maggie Y.T. TSUI  
Patricia WIJAYA  
James K.T. WONG  
Nathan S.K. WONG  
Cassandra K.C. WU  
Secretary: Director of Communications and  
External Affairs

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### **Working Group on Law and New Generation Programme and School Talks**

Serina K.S. CHAN (Chair until June,  
resigned in July)  
Patricia WIJAYA (Vice-Chair until June,  
Chair from July)  
Joyce C. CHENG (Vice-Chair from July)  
George K.H. CHAN  
Nick CHAN  
Ian P.N. CHU  
Hilda LAM  
Winnie W.S. LO  
Hin Han SHUM (joined in August)  
Sander L.S. TING  
William W.L. TONG  
James K.T. WONG  
Cassandra K.C. WU  
Secretary: Communications and External Affairs Officer

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### **Working Group on “Sing Tao Legal Mailbox”**

Nadine LAI (Chair)  
Michelle W.T. TSOI (Vice-Chair until  
November)  
Nathan S.K. WONG (Vice-Chair from  
December)  
Francis M.B. AU YEUNG  
Isabella W.H. CHAN  
Stanley W.L. CHAN  
MAK Hon Ming  
SAUW Yim  
Hin Han SHUM (joined in August)  
Albert M.K. SO  
Sharon S.Y. TAM  
Sander L.S. TING  
William W.L. TONG  
Secretary: Communications and External Affairs Officer

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**Working Group on Community Talks and Services**

SAUW Yim (Chair until November)  
 Michelle W.T. TSOI (Vice-Chair until November,  
 Chair from December)  
 Cassandra K.C. WU (Vice-Chair from November)  
 George K.H. CHAN (joined in January)  
 Ian P.N. CHU  
 Nadine LAI  
 Stephanie W.Y. LAU  
 William W.S. LING (joined in August)  
 Hin Han SHUM (joined in August)  
 William W.L. TONG  
 Maggie Y.T. TSUI  
 Patricia WIJAYA  
 James K.T. WONG  
 Weijing WU  
 Jackie N.M. YEUNG  
 Cerin N.T. YIP  
 Secretary: Communications and External Affairs Officer

**Working Group on “Legal Pioneer”**

**Mentorship Programme**

Nathan S.K. WONG (Chair until July)  
 Arthur Y.Y. LAW (Vice-Chair until July  
 Chair from August)  
 Ian P.N. CHU (Vice-Chair from August)  
 Rachel C.W. CHAN (joined in August)  
 Serina K.S. CHAN (resigned in July)  
 Ronald Y.H. KAN  
 Nadine LAI  
 Leonard Y.L. LAW (joined in February)  
 Anita P.F. LEUNG  
 SAUW Yim  
 Hin Han SHUM (joined in August)  
 Sharon S.Y. TAM  
 William W.L. TONG  
 Judy W.C. YAM  
 Secretary: Communications and External Affairs Officer

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### **Greater China Legal Affairs Committee**

C. M. CHAN (Chair)  
Neville C.H. CHENG (Vice-Chair)  
Henry Y.H. WAI (Vice-Chair)  
James K.T. WONG (Vice-Chair)  
Rico W.K. CHAN  
Natalia K.Y. CHEUNG  
Brian P.C. HO  
Stephen W.S. HUNG  
Frederick K.C. KAN  
Ronald Y.H. KAN  
Ambrose S.K. LAM  
Karen LAM  
William C.W. LAM  
Alan Y.K. LAU  
Jonathan T.W. LEE  
Alexandra D.W. LO  
Eric C.H. LUI  
Melissa K. PANG  
Patrick K.W. MAK  
Catherine L.M. MUN  
Thomas S.T. SO  
Wilfred K.P. TSUI  
Careen H.Y. WONG  
Lawrence S.H. YEUNG  
Gary S.K. YIN  
Secretary: Assistant Director, Communications and  
External Affairs

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### **Cross Strait Four Regions Young Lawyers Forum 2019 Organising Committee**

Brian P.C. HO (Co-Chair)  
Gary S.K. YIN (Co-Chair)  
C. M. CHAN (Advisor)  
James K.T. WONG (Advisor)  
Neville C.H. CHENG  
Ian P.N. CHU  
Rossana C.M. CHU  
Heidi H.Y. CHUI  
Conrad H.S. HO  
Raphael Y. HUI  
Karen LAM  
Jonathan T.W. LEE  
Martin C.H. LEONG  
Daniel N.C. LEUNG  
Amelia Y.W. LO  
Anny C.L. LO  
Daphne F.Y. LO  
SHUM Hin Han  
William W.L. TONG  
Henry Y.H. WAI  
William W.K. WONG  
Winnie W.L. WONG  
Victor C.K. YAU  
Secretary: Assistant Director, Communications and  
External Affairs

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### International Legal Affairs Committee

Amirali B. NASIR (Chair)  
Stephen W.S. HUNG (Vice-Chair)  
Simon M.Y. CHAN  
Heidi H.Y. CHUI  
Deborah S.W. FONG  
Munenori KAKU  
Frederick K.C. KAN  
Olivia H.Y. KUNG  
Karen LAM  
David Y.C. LUK  
Melissa K. PANG  
Robert C. RHODA  
Louise K.F. WONG  
Maggie M.Y. YIM  
Secretary: Assistant Director, Communications and External Affairs

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### Public Policy Committee

Nick CHAN (Chair)  
James K.T. WONG (Vice-Chair)  
C. M. CHAN  
Keith C.W. CHAN  
Stanley W.L. CHAN  
CHAN Tze Chin  
Wendy CHAN  
Eliza L.S. CHANG  
Horace K.K. CHEUNG  
Sebastian Y.F. KO  
Angela Y.L. LAU  
Terry C.Y. LIU  
Raymond C.P. SIU  
Roden M.L. TONG  
Eric H.Y. WOO  
Roderick B. WOO  
Secretary: Assistant Director, Communications and External Affairs

## Communications and External Affairs Department



## STANDING COMMITTEE ON MEMBER SERVICES

Roden M.L. TONG	(Chair)	(10/11)
Karen LAM	(Vice-Chair)	(11/11)
Bonita B.Y. CHAN		(8/11)
Grand H.L. CHAN		(9/11)
Nick CHAN		(4/11)
Serina K.S. CHAN	(resigned in September)	(4/9)
Eliza L.S. CHANG		(9/11)
Calvin K. CHENG	(joined in August)	(3/3)
Eric T.M. CHEUNG		(9/11)
IP Shing Hing		(7/11)
Nancy B.Y. LEUNG		(4/11)
Elaine Y.M. LO		(7/11)
Melissa K. PANG		(9/11)
Cecilia K.W. WONG		(9/11)
WONG Hau Yan		(8/11)

Secretary: Director of Member Services

Note: Figure shown in the “( )” denote the meeting attendance during the year.

## In-House Lawyers Committee

Maggie Y.T. TSUI	(Chair)
Adamas K.S. WONG	(Vice-Chair)
C.M. CHAN	
Grand H.L. CHAN	
Ricky M.T. CHAN	
CHAN Wing Kit	
Joyce C. CHENG	
Vivian S.M. CHIU	
Diana W.L. HUI	
Geoffrey W.C. MO	
Rendy K.M. NG	
Jonathan ROSS	
Irene W.K. SIU	
Roden M.L. TONG	
Karen H.L. WONG	(joined in October)
Nancy N. YANG	(joined in October)
Cerin N.Y. YIP	

Secretary: Assistant Director, Member Services (II)

## Member Benefit Committee

CHAN Tze Chin	(Chair)
Nadine LAI	(Vice-Chair)
Bonita B.Y. CHAN	
Simon S.M. CHAN	
Heidi H.Y. CHUI	
Geoffrey F. KAM	
Daphne F.Y. LO	
Sammy W.N. NG	
SAUW Yim	
Sharon S.Y. TAM	
Maggie Y.T. TSUI	(resigned in July)
Adamas K.S. WONG	

Secretary: Member Services Officer (I)



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### Practice Management Committee

Elaine Y.M. LO (Chair)  
 Ambrose S.K. LAM (Vice-Chair from April)  
 Eliza L.S. CHANG  
 Junius K.Y. HO  
 HOU An Che  
 IP Shing Hing  
 Amirali B. NASIR  
 NG Ching Wo  
 Ludwig S.W. NG  
 Melissa K. PANG  
 WONG Hau Yan  
 YAU Chi Keung

Secretary: Director of Member Services

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### Islamic Finance Working Party

Amirali B. NASIR (Chair)  
 Balbir S. BINDRA  
 John S. GALE  
 Daphne F.Y. LO  
 Kingsley T.W. ONG  
 William W.L. TONG  
 Edmond M.Y. YEUNG

Secretary: Assistant Director, Member Services (II)

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### Working Party for SME Firms

IP Shing Hing (Chair)  
 Careen H.Y. WONG (Vice-Chair)  
 Joseph W.K. CHAN  
 Ian P.N. CHU  
 Angela M.K. HO  
 Junius K.Y. HO  
 Kenneth H.W. SIT  
 YAU Chi Keung  
 Secretary: Director of Member Services  
 (from January to September)  
 Assistant Director, Member Services (I)

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### Pro Bono Committee

Alan G. SCHIFFMAN (Chair from September)  
 Serina K.S. CHAN (Chair until September;  
 resigned in September)  
 Arthur C.Y. CHAN  
 Philip K.S. CHAN  
 Sherman K.N. CHAN  
 Eric T.M. CHEUNG  
 Michelle Y.W. CHOW  
 E. John DAVISON  
 Maryellen N.Y. KO  
 Anthony W.M. KWAN  
 Alexander H.S. LEUNG  
 Bharati S. MANEK (joined in October)  
 Melissa K. PANG  
 Jonathan ROSS  
 William W. L. TONG  
 Careen H.Y. WONG  
 Davyd WONG  
 Cassandra K.C. WU

Secretary: Assistant Director, Member Services (I)

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### **Working Group on Insurance for Pro Bono Work**

Eric T.M. CHEUNG (Chair)  
Serina K.S. CHAN (joined in August;  
resigned in September)  
Sherman K.N. CHAN (joined in August)  
Bharati S. MANEK (joined in December)  
Jonathan ROSS (joined in August)  
Davyd WONG (joined in August)  
Secretary: Assistant Director, Member Services (I)

---

### **Working Group on Pro Bono Project on Building Management Work**

Alexander H.S. LEUNG (Chair)  
Anthony W.M. KWAN  
Melissa K. PANG  
William W.L. TONG (joined in August)  
Secretary: Assistant Director, Member Services (I)

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### **Working Group on Pro Bono Webpage**

Davyd WONG (Chair)  
Serina K.S. CHAN (resigned in September)  
Maryellen N.Y. KO  
May M.Y. LUN  
William W.L. TONG (joined in August)  
Secretary: Assistant Director, Member Services (I)

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### **Working Group on Seminars for Social Enterprises**

E. John DAVISON (Chair)  
Serina K.S. CHAN (resigned in September)  
CHI Kee Ming  
Michelle Y.W. CHOW (joined in August)  
Teresa C.W. CHU  
May M.Y. LUN  
Kirindi Y.T. TANG  
William W.L. TONG (joined in August)  
Stephen M. VINE  
Secretary: Assistant Director, Member Services (I)

---

### **Pro Bono and Community Work Recognition Committee**

Melissa K. PANG (Chair)  
Sherman K.N. CHAN  
C.M. CHAN  
Ian P. N. CHU (joined in October)  
IP Shing Hing  
Daphne F.Y. LO  
Sharon S.Y. TAM (joined in October)  
William W. L. TONG  
Christopher K.Y. WONG  
Philip W.C. WONG  
Secretary: Assistant Director, Member Services (I)

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### **Recreation and Sports Committee**

Roden M.L. TONG (Vice-Chair until August;  
Chair from September)  
Nick CHAN (Chair until August)  
Agnes H.C. CHAN  
Simon S.M. CHAN  
CHAN Tze Chin  
Eliza L.S. CHANG  
Calvin K. CHENG  
Ian P.N. CHU  
Karen LAM  
William W.L. TONG  
Careen H.Y. WONG  
Jackie N.M. YEUNG  
Winston S.Q. YU  
Jason Y.S. LI (student representative)  
LI Ching Pang (student representative  
joined in February)  
Thomas W.H. TSE (student representative  
joined in February)  
Secretary: Assistant Director, Member Services (II)

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### InnoTech Committee

Amirali B. NASIR	(Chair)
Nick CHAN	(Vice-Chair)
Alan C.W. CHIU	
Joyce W.Y. CHOW	(joined in May)
HO Ching Man	
Sebastian Y.F. KO	
Philip Z.F. KWOK	
William W.S. LAM	
Andrew S.K. LAW	
Amy L.E. LEE	
LEE Man Hei	
Steven K. LEE	
PANG Kam Wing	
Jolene REIMERSON	(resigned in February)
Charles H.W. TO	
Alice F.M. TSUI	
YU Pui Hang	
Secretary: Director of Member Services	

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### Working Group on the Law Society's App

Nick CHAN	(Chair)
Grand H.L. CHAN	
Pierre T.H. CHAN	
Simon S.M. CHAN	
CHAN Tze Chin	
IP Shing Hing	
KWAN Chiu Yin	
Jacky Y.T. MIU	
Billy Y.K. NG	
Secretary: Assistant Director, Member Services (I)	

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### Working Group on InnoTech Law Hub

Sebastian KO	(Chair)
Nick CHAN	
Alan C.W. CHIU	
Joyce W.Y. CHOW	
HO Ching Man	
Philip Z.H. KWOK	
Amy L.E. LEE	
LEE Man Hei	
Amirali B. NASIR	
Charles H.W. TO	
Alice F.M. TSUI	
Secretary: Member Services Officer (II)	

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### Young Solicitors' Group

George K.H. CHAN	(Chair from December)
Calvin K. CHENG	(Vice-Chair from December; joined in December)
	(Vice-Chair from December)
Kenneth L.K. LEE	(Vice-Chair until December)
Vicky W.K. MAN	(Vice-Chair until December; resigned in December)
	(Vice-Chair until December)
Melissa K. PANG	(joined in December)
Irina Y.L. CHAN	(joined in December)
Katie T.W. CHAN	(resigned in September)
Serina K.S. CHAN	(resigned in December)
Eliza L.S. CHANG	
Janice K.C. CHANG	
Desmond C.T. CHEUNG	
Anson J. DOUGLAS	
Danny L.Y. EU	(joined in December)
Sebastian Y.F. KO	(resigned in October)
Brian C.T. KWOK	(joined in December)
Gerald H.C. LAM	(resigned in November)
Hilda LAM	
Marcus T.C. NG	(joined in December)
SHUM Hin Han	(joined in December)
Thomas S.T. SO	(joined in December)
Billy C.H. TANG	(resigned in November)
Joanna P.S. TONG	(joined in December)
Salvador H.F. TSANG	(joined in December)
Catherine K.Y. WONG	
Karen H.L. WONG	(resigned in November)
Louise K.F. WONG	
Secretary: Assistant Director, Member Services (II)	

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### Interest Group on Mergers and Acquisitions

Ambrose S.K. LAM (Chair)  
Jan R. BOGAERT  
Nick CHAN  
May W.M. CHAN  
Michelle W. CHEN  
Mason Y.K. CHING  
Paul R.P. CHRISTOPHER  
Basil H.L. HWANG  
Christine M. KOO  
Steven K. LEE  
Steven C. NELSON  
Wilfred K.P. TSUI  
William A. WILSON III  
Benson Shuobin XIAO  
YEOH Soon Chin

Secretary: Director of Member Services

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### Working Party on Historical Archive

Frederick K.C. KAN (Chair)  
Jenkin S.F. CHAN  
Stanley W.L. CHAN  
Ian P.N. CHU (joined in October)  
William W.S. LING (joined in October)  
Patrick R. MOSS  
Amirali B. NASIR  
Melissa K. PANG

Secretary: Assistant Director, Member Services (II)

## Member Services Department



## Standing Committee on Policy and Resources

Melissa K. PANG	(Chair)	(10/11)
Thomas S.T. SO	(Resigned in May)	(4/5)
Amirali B. NASIR	(Vice-Chair)	(10/11)
Denis G. BROCK		(6/11)
C.M. CHAN		(7/11)
Nick CHAN	(Resigned in May)	(4/5)
Heidi K.P. CHU		(10/11)
Warren P. GANESH		(11/11)
Brian W. GILCHRIST		(9/11)
Stephen W.S. HUNG		(11/11)
Simon S.C. LAI	(Resigned in May)	(2/5)
Billy W.Y. MA	(Resigned in August)	(5/7)
Roden M.L. TONG		(9/11)
Cecilia K.W. WONG	(Joined in August)	(3/4)
Robert C. RHODA	(Joined in August)	(4/4)
Pierre T. H. CHAN	(Joined in August)	(4/4)

Secretary: Assistant Director, Administration and Human Resources

Note: Figure shown in the “( )” denote the meeting attendance during the year.

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Adamas K.S. WONG	
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### **Working Party on Review of The Law Society's Memorandum and Articles of Association**

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## **Finance and Administration Department**



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Eric T.M. CHEUNG		(7/9)
Mark D. DALY		(2/9)
E. John DAVISON		(6/9)
Rebecca V.I. HO		(6/9)
IP Shing Hing		(6/9)
Richard KEADY		(8/9)
Doreen Y. F. KONG	(joined in August)	(1/2)
Karen LAM		(8/9)
Jonathan C.Y. MOK		(5/9)
Amirali B. NASIR		(5/9)
Roden M.L. TONG		(7/9)
Simon W.L. WONG		(2/9)
Eric H.Y. WOO		(4/9)

Secretary: Director of Practitioners Affairs

Note: Figure shown in the “( )” denote the meeting attendance during the year.

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Rachel C.W. CHAN	(joined in October)
Stephen H.N. CHAN	
Mason Y.K. CHING	
H.Y. CHUI	
P.S. HAU	
Shourav LAHIRI	(retired in October)
Dominic Y.K. LAI	
Lily Y.Y. LAI	
Lorraine L.Y. LEE	
John Y.C. LEE	
Edward Y. LIU	(joined in October)
Catherine L.M. MUN	
Billy Y.K. NG	
Robert C. RHODA	
H.H. SHUM	
Thomas S.T. SO	
Y.S. TEOH	
Sam K.S. TSUI	
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Yifan XIAN	
Steven W.Y. YIP	

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Adelaide M.W.Z. LUKE (joined in October)  
Philip F. MONAGHAN  
Marcus P. POLLARD (joined in January)  
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Dominic S.C. WAI (joined in October)  
Henry J.H. WHEARE  
James H. WILKINSON  
David P.H. WONG  
YAM Kin Fung  
Natalie YEUNG (joined in January)  
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 KU Ming Wai (joined in November)  
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 Dr. WAN Charn Wing  
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NG Kin Yuen  
TAM Sau Hing  
TSANG Kam Chuen  
WONG Tak Shing  
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Angelina LUK  
Billy W.Y. MA  
NG Kin Yuen  
TAM Sau Hing  
TSANG Kam Chuen  
WONG Tak Shing  
Secretary: Assistant Director, Practitioners Affairs (I)

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Debbie F. CHEUNG  
Keith P.K. CHEUNG  
Tommy K.K. CHUNG  
Doreen Y.F. KONG  
Emily Y.M. LAM  
Dennis W.C. LI  
Amanda L.Y. LIU  
Billy W.Y. MA (resigned in June)  
Lilian P.Y. MAK  
WONG Man Wa  
Cleresa P.Y. WONG  
David P.H. WONG  
Secretary: Assistant Director, Practitioners Affairs (I)

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KWAN Tak Hong  
Jonathan N. MIDGLEY  
Gerald S.P. MITCHARD  
Ludwig S.W. NG  
Gary A. SEIB  
Kareena P.G. TEH  
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Yang Ing LOONG  
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**Retirement Schemes Committee**

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 Christine M. KOO  
 Martin C.v.M. LISTER  
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 WEI Chung Yin  
 Judy YANG  
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 Vincent P.C. KWAN  
 Angela Y.L. LAU  
 Simon J.G. RAE  
 Jacqueline Y.M. SHEK  
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 Junius K.Y. HO  
 Emily Y.M. LAM  
 Steven M.W. SHUM  
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 Secretary: Assistant Director, Practitioners Affairs (I)

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 Matthew H.Y. LAM  
 LI Lianjun  
 LEUNG Wai Lim  
 Gillian E. MELLER  
 Robert C. RHODA  
 TSUI Kwok Sum  
 Jason H. WEBBER  
 WONG Yiu Chung  
 Eric H.Y. WOO  
 Secretary: Assistant Director, Practitioners Affairs (II)

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 Lester G. HUANG  
 Jacqueline Y.M. SHEK  
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 Careen H.Y. WONG  
 WONG Tak Shing  
 Secretary: Assistant Director, Practitioners Affairs (II)

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Angelina LUK  
Herbert H.K. TSOI  
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#### **Working Party on Enforcement in Civil Proceedings**

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D. Nigel FRANCIS  
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Rebecca V.I. HO  
Barbara A. HUNG  
Brenda F. LEE  
Ludwig S.W. NG  
Catherine K.G. POR  
TONG Wui Tung  
King K.L. WONG  
Secretary: Assistant Director, Practitioners Affairs (II)

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#### **Working Party on Interpreters**

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Karen McCLELLAN  
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Dominic A. GEISER  
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Richard KEADY  
Sebastian Y.F. KO  
Philip Z.F. Kwok  
Kane K.F. MAK  
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#### **Working Party on Review of Non-Consent Scheme Forms**

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Doreen Y.F. KONG  
LUI Yiu Fai  
WONG Man Wa  
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#### **Working Party on Revised DMC Guidelines**

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Diana P.Y. HO  
LEUNG Siu Hon  
MA Ho Fai  
WAN Shiu Man  
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### **Working Party on Taxation in Civil Proceedings**

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Ian R. DE WITT  
Nicholas D. HUNSWORTH  
Lily Y.Y. LAI  
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### **Working Party on Data Privacy and Records Management**

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Paul HASWELL  
Philip KWOK  
Chloe LEE  
Mark LIN  
Rebecca LO  
Eric TANG  
Kenneth YUNG  
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## **Practitioners Affairs Department**



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## Standing Committee on Standards and Development

Denis G. BROCK	(Chair)	(6/8)
Serina K.S. CHAN		(6/8)
Simon S.C. LAI		(4/8)
Bonita B.Y. CHAN		(3/8)
Calvin K. CHENG	(joined in August)	(2/3)
Heidi H.Y. CHUI		(4/8)
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Mark DALY		(0/8)
Brian W. GILCHRIST		(4/8)
HAU Pak Sun		(8/8)
Stephen W.S. HUNG		(6/8)
IP Shing Hing		(7/8)
Catherine L.M. MUN		(5/8)
Jonathan ROSS		(5/8)
Peter K.P. SIT		(5/8)
Thomas S.T. SO		(3/8)
Simon S.P. TANG		(0/8)
Careen H.Y. WONG		(6/8)
Adamas K.S. WONG		(7/8)
Christopher K.K. YU	(joined in August)	(2/3)

Secretary: Director of Standards and Development

Note: Figure shown in the “( )” denote the meeting attendance during the year.

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## Anti-Money Laundering Committee

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Anthony L.C. CHIU	(joined in December)
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Serge G. FAFALLEN	
Danny C.M. LEUNG	
Alan H. LINNING	
Amirali B. NASIR	
SHUM Hin Han	(joined in December)
Kareena P.G. TEH	
Violante Y.K. YEUNG	(joined in December)
Secretary:	Assistant Director, Regulation and Guidance (I)

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Johnny C.M. FEE	
Stephanie W.Y. LAU	(joined in September)
Alexandra D.W. LO	
Michael A. OLESNICKY	
Stuart VALENTINE	

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 Michael Halley BECKETT (joined in February)  
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 Francis K.W. CHEN  
 Heidi H.Y. CHUI  
 Johnny C.M. FEE  
 Bernard M. FLEMING (joined in February)  
 John D.S. HO  
 Gerald H.C. LAM (joined in February)  
 Stephen W.K. LAU  
 Albert K.M. LEUNG  
 Maureen MUELLER (joined in February)  
 Jody K.Y. SIN (joined in February)  
 Christopher H.W. SO  
 WAN Charn Wing  
 Sarah S.N. WONG (joined in February)

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 Raymond CHAN  
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 Carmel A. GREEN  
 Olivia H.Y. KUNG (joined in December)  
 LI Huanting  
 Jonathan ROSS (retired in October)  
 SIN Ping Kwan  
 Rupert C. SKRINE  
 Maëva L. SLOTINE

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 CHIU Koon Shou  
 Donny S.K. CHIU (joined in October)  
 Gladys K.M. LO  
 Patrick R. MOSS  
 Amirali B. NASIR  
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 Gregory D. PAYNE  
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 Stephen W.K. LAU  
 Billy W.Y. MA  
 Careen H.Y. WONG

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 Dennis Y.F. HA  
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 Michelle W.T. TSOI  
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 Adrian K.M. WONG  
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CHAN Bing Woon (Vice-Chair)  
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Maureen E. MUELLER  
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Bonita B.Y. CHAN  
Nick CHAN  
Darcy Lynn DAVISON-ROBERTS  
Eviana B.Y. LEUNG (joined in October)  
James C. LIN (resigned in May)  
Mark LIN  
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Malcolm MERRY (Chief Examiner)

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Alisa W.C. KWAN  
Professor Michael LOWER  
George S.K. NGAI  
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Julienne JEN  
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Late Professor Michael WILKINSON (Convenor until February)  
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 Professor Lin FENG (resigned in January)  
 Professor Luke MARSH (joined in April)  
 Professor Michael RAMSDEN  
 Professor Stephen THOMSON  
 Professor ZHU Guobin

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### **Risk Management Education Committee**

Cecilia K.W. WONG (Chair)  
 Warren P. GANESH (Vice-Chair)  
 Gloria W.F. CHEUNG  
 Stephen W.S. HUNG  
 Hilda LAM  
 Vicky W.K. MAN  
 Thomas S.T. SO  
 Secretary: Director of Standards and Development

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### **RME Accreditation Sub-committee**

Thomas S.T. SO (Chair)  
 Serina K.S. CHAN  
 Gloria W.F. CHEUNG  
 Heidi H.Y. CHUI  
 Professor Dennis H.F. HIE  
 Christopher KNIGHT  
 Alan M.B. LAM  
 Catherine L.M. MUN  
 John Y.C. LEE  
 Secretary: Director of Standards and Development

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### **Trainee Solicitors Committee**

Serina K.S. CHAN (Chair)  
 John T. HARTLEY  
 Professor Dennis H.F. HIE  
 Karen S.K. LAM  
 Daphne F.Y. LO  
 David Y.C. LUK  
 Ivan C.K. NG  
 Secretary: Director of Standards and Development

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### **Solicitors' Accounts Rules Committee**

Amirali B. NASIR (Chair)  
 Connie CARMICHAEL  
 Serina K.S. CHAN  
 Colin B. COHEN  
 Brian W. GILCHRIST  
 Thomas S.T. SO  
 Careen H.Y. WONG  
 Anny T.C. WU  
 Secretary: Assistant Director, Regulation and Guidance (I)

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### **Guide Working Party**

Amirali B. NASIR (Chair)  
CHIU Koon Shou (retired in October)  
Anthony L.C. CHIU (joined in February)  
LEE Yuen Chuen (joined in February)  
Patrick R. MOSS  
Peter K.P. SIT  
Late Professor Michael (until February)  
WILKINSON  
Secretary: Assistant Director, Regulation and Guidance (II)

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### **Working Party on the Practising Certificate (Special Conditions) Rules**

Simon S.P. TANG (Chair)  
Warren P. GANESH  
Stephen W.S. HUNG  
IP Shing Hing  
Henson LAM  
Thomas S.T. SO  
Margot TUNG  
Secretary: Assistant Director, Regulation and Guidance (I)

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### **Working Party on Solicitor Corporation Rules**

Junius K.Y. HO (Chair)  
Serina K.S. CHAN (resigned in July)  
Warren P. GANESH  
IP Shing Hing  
Frederick K.C. KAN (resigned in July)  
Christopher E.M. LAMBERT  
Amirali B. NASIR  
Ivan C.K. NG  
Melissa K. PANG  
Peter K.P. SIT  
Cecilia K.W. WONG  
Secretary: Director of Standards and Development

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### **Working Party on Solicitors' Practice Rules**

Amirali B. NASIR (Chair)  
Colin B. COHEN  
IP Shing Hing  
Patrick R. MOSS  
NG Ching Wo  
Ivan C.K. NG  
Late Professor Michael (until February)  
WILKINSON  
Careen H.Y. WONG  
Secretary: Director of Standards and Development

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### **Working Party on Practice in Service Centres, at Home, in Domestic Premises or by Virtual Offices**

PANG Kam Wing (Chair)  
Nick CHAN  
Mark DALY  
Sebastian Y.F. KO  
Vivien LEE  
Rendy K.M. Ng (joined in February)  
SZETO Wai Sun  
TONG Wai Lun  
Margot TUNG  
Edmond M.Y. YEUNG  
YU Pui Hang  
YUEN Tat Tong  
Secretary: Assistant Director, Regulation and Guidance (II)

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### **Working Group on the Common Entrance Examination Position Paper**

Stephen W.S. HUNG (Chair)  
Nick CHAN  
Heidi K.P. CHU  
Brian W. GILCHRIST  
Simon S.C. LAI  
Melissa K. PANG  
Thomas S.T. SO  
Dieter YIH  
Secretary: Director of Standards and Development

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### **Working Group on Proactive Management Based Regulation**

Thomas S.T. SO (Chair)  
Ian P.N. CHU  
Rossana C.M. CHU  
Antony M. DAPIRAN  
Rosetta Y.S. KWOK  
Stephanie W.Y. LAU  
Evianna B.Y. LEUNG  
Henry P.H. YU  
Careen H.Y. WONG  
Secretary: Director of Standards and Development

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### **Working Group on Registered Foreign Lawyers**

Stephen W.S. HUNG (Chair)  
Denis G. BROCK  
C.M. CHAN  
Heidi K.P. CHU  
Brian W. GILCHRIST  
Melissa K. PANG  
Jonathan ROSS  
Thomas S.T. SO  
Secretary: Director of Standards and Development

## **Standards and Development Department**



# LAW SOCIETY REPRESENTATIVES ON STATUTORY OR OFFICIAL COMMITTEES

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## **Advisory Committee on Pilot Scheme for Provision of Publicly-funded Legal Assistance for Non-refoulement Claimants**

Amirali B. NASIR

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## **Advisory Group on Modernisation of Corporate Insolvency Law**

Keith M.K. HO

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## **Business of Intellectual Property Asia Steering Committee**

Kenny K.S. WONG

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## **City University of Hong Kong – Law School Board**

Melissa K. PANG

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## **City University of Hong Kong – PCLL Academic Board**

Bonita B.Y. CHAN  
Nick CHAN  
Huen WONG  
Felix K.Y. YAU

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## **Companies Registry Customer Liaison Group**

Jane M.S. NG

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## **Costs Committee**

Denis G. BROCK  
Amirali B. NASIR  
Melissa K. PANG  
Robert C. RHODA

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## **Court of Final Appeal Rules Committee**

Denis G. BROCK  
Brian W. GILCHRIST

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## **Criminal Procedure Rules Committee**

Eric T.M. CHEUNG

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## **Working Group on The Review of Criminal Legal Aid Fees System**

Stephen W.S. HUNG  
Kenneth H.S. NG

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## **Correctional Services Department – Law Society Liaison Committee**

Bucky K.H. CHAN  
Paul M.W. LI  
Kenneth H.S. NG

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## **Department of Justice – Working Group on Class Action**

Huen WONG

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## **District Court Rules Committee**

Amirali B. NASIR

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## **Duty Lawyer Service Council**

Bonita B.Y. CHAN  
Stephen W.S. HUNG  
Kenneth H.S. NG  
Cecilia K.W. WONG

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## **Election Committee of the 23<sup>rd</sup> Session of Advice Management Committee of Hong Kong Teacher's Centre**

Nick CHAN

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## **High Court Rules Committee**

Denis G. BROCK  
Amirali B. NASIR

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## **Higher Rights Assessment Board**

Denis G. BROCK  
Bonita B.Y. CHAN  
Melissa K. PANG

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## **Hong Kong Bar Association – Free Legal Service Scheme Advisory Board**

Mark DALY

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## **Hong Kong Building Rehabilitation Facilitation Services Limited – Service Providers Committee and Promotion Committee**

Doreen Y.F. KONG

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**Hong Kong Coalition of Professional Services Limited**

Melissa K. PANG

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**Hong Kong Council of Social Service – Steering Committee for Community Housing Movement Project**

Melissa K. PANG

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**Hong Kong Council of Volunteering**

Melissa K. PANG

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**Hong Kong Institute of Certified Public Accountants – Disciplinary Panel A**

C.M. CHAN

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**Hong Kong Institute of Certified Public Accountants – Ethics Committee**

Amirali B. NASIR

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**Hong Kong International Arbitration Centre – Appointment Advisory Board**

Melissa K. PANG

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**Hong Kong Legislation Database User Liaison Group**

Stephen W.S. HUNG

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**Hong Kong Mediation Accreditation Association Limited**

Cecilia K.W. WONG (until October)  
Melissa K. PANG (from October)

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**Hong Kong Mediation Accreditation Association Limited – Mediation Accreditation Committee**

Sylvia W.Y. SIU

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**Hong Kong Mediation Accreditation Association Limited – Communications and Publicity Committee**

Sylvia W.Y. SIU

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**Hong Kong Trade Development Council – Professional Services Advisory Committee**

Melissa K. PANG

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**Intellectual Property Department – Focus Group on Review of the Patent System in Hong Kong**

Henry J.H. WHEARE  
Kenny K.S. WONG

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**International Association of Young Lawyers**

Louise K.F. WONG

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**International Bar Association – Bar Issues Commission**

Heidi K.P. CHU  
Amirali B. NASIR  
Melissa K. PANG

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**International Bar Association – Council**

Amirali B. NASIR  
Melissa K. PANG

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**International Bar Association – Young Lawyers’ Committee National Representative**

SHUM Hin Han

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**Joint Liaison Committee on Taxation**

Simon J.G. REA  
Steven R. SIEKER (from October)

---

**Joint Mediation Helpline Office**

Melissa K. PANG  
Cecilia K.W. WONG

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**Judicial Officers Recommendation Commission**

Stephen W.S. HUNG (until June)  
Thomas S.T. SO (from July)

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**Judiciary – Civil Justice Reform Monitoring Committee**

Brian W. GILCHRIST

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**Judiciary – Working Group on Children and Ancillary Relief Procedures in Family Proceedings**

Dennis C. K. HO

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**Land Registry Customer Liaison Group (Private Sector)**

AU Kin Man  
AU Man Chun  
Alson CHAI  
Doreen Y.F. KONG  
LAM Man Yee  
LEONG Chi Wai

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**Land Registry Joint Standing Committee**

Emily Y.M. LAM  
Billy W.Y. MA  
Terry P.L. YEUNG  
Sylvia W.Y. SIU

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**Land Survey Ordinance (Ch.473) Disciplinary Board Panel**

Serina K.S. CHAN

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**Land Titles Ordinance Review Committee**

Peter P. AHERNE  
Doreen Y.F. KONG  
NGAN On Tak (until April)  
WONG Man Wa  
Debbie F. CHEUNG (from June)

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**Land Titles Ordinance Steering Committee**

Lilian S.F. CHIANG

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**Land Title Ordinance – Title Registration Education Committee**

Lilian S.F. CHIANG  
Doreen Y.F. KONG  
LUI Yiu Fai  
WONG Man Wa

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**LawAsia Council**

C.M. CHAN  
Melissa K. PANG

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**LawAsia Executive Committee**

Melissa K. PANG

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**Legal Aid Services Council – Interest Group on Processing, Assignment and Monitoring of Assigned-Out Cases**

Patrick BURKE  
Melissa K. PANG

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**Legal Aid Services Council – Interest Group on Scope of Legal Aid**

Patrick M. BURKE  
Rebecca HO

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**Mr. Justice Pickering Memorial Fund**

Billy W.Y. MA

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**Official Receiver’s Office Services Advisory Committee**

Junius K.Y. HO	(until May)
Richard M. TOLLAN	(until April)
Ian R. DE WITT	(from May)
Ludwig S.W. NG	(from May)

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**Organising Committee of the 2019/2021 Family-Friendly Employers Award Scheme**

Cecilia K.W. WONG



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**Police/Law Society Liaison Committee**

Junius K.Y. HO  
 Ambrose S.K. LAM  
 MA Shiu Ngok  
 Melissa K. PANG  
 Kevin STEEL

---

**Social Workers Registration Board – Assessment Panel**

C.M. CHAN

---

**Standing Committee on Legal Education and Training**

Nick CHAN (until August)	
Brian W. GILCHRIST	(from August)
Simon S.C. LAI	(until August)
Dieter YIH	(from August)
Vivien LEE	

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**The Chinese University of Hong Kong – PCLL Academic Board**

Stephen W.S. HUNG	
Huen WONG	(until June)

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**The Hong Kong Coalition of Service Industries – Executive Committee**

Melissa K. PANG

---

**The Hong Kong Institute of Architects – Advisory Board**

Amirali B. NASIR

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**The Hong Kong Institute of Surveyors – Advisory Board**

Amirali B. NASIR

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**The Joint Professional Centre Limited**

Heidi K.P. CHU	
Billy W.Y. MA	(until March)
Careen H.Y. WONG	(from March)

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**The University of Hong Kong – PCLL Academic Board**

Bonita B.Y. CHAN	
Serina K.S. CHAN	(from April)
Nick CHAN	
Stephen W.S. HUNG	(until March)
Michelle W.T. TSOI	(from April)
Felix K.Y. YAU	(until March)

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**The University of Hong Kong – Board of Faculty of Law**

Thomas S.T. SO

---

**Union International Des Advocats**

Amirali B. NASIR

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**Young Coalition Professional Group of The Hong Kong Coalition of Professional Services**

Serina K.S. CHAN  
 Sebastian Y.F. KO

# INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE LAW SOCIETY OF HONG KONG

(Incorporated in Hong Kong and limited by guarantee)

## OPINION

We have audited the financial statements of The Law Society of Hong Kong ("The Law Society") set out on pages 91 to 116, which comprise the statement of financial position as at 31 December 2019, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the cash flow statement for the year then ended and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of The Law Society as at 31 December 2019 and of its financial performance and its cash flows for the year then ended in accordance with the applicable Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") that are relevant to these financial statements and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

## BASIS FOR OPINION

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSA") issued by the HKICPA. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of The Law Society in accordance with the HKICPA's *Code of Ethics for Professional Accountants* ("the Code") and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON

The Council Members are responsible for the other information. The other information comprises all the information included in the annual report, other than the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## RESPONSIBILITIES OF THE COUNCIL MEMBERS FOR THE FINANCIAL STATEMENTS

The Council Members are responsible for the preparation of the financial statements that give a true and fair view in accordance with applicable HKFRSs issued by the HKICPA that are relevant to these financial statements and the Hong Kong Companies Ordinance and for such internal control as the Council Members determine 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 Council Members are responsible for assessing The Law Society's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council Members either intend to liquidate The Law Society or to cease operations, or have no realistic alternative but to do so.

## AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our 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 our opinion. This report is made solely to you, as a body, in accordance with section 405 of the Hong Kong Companies Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAAs 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 HKSAAs, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- 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 our 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 Law Society's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council Members.

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE LAW SOCIETY OF HONG KONG

(Incorporated in Hong Kong and limited by guarantee)

### AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS (CONTINUED)

- Conclude on the appropriateness of the Council Members' 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 Law Society's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause The Law Society to cease to continue as a going concern.
- 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.

We communicate with the Council Members regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

#### **KPMG**

*Certified Public Accountants*

8<sup>th</sup> Floor, Prince's Building  
10 Chater Road  
Central, Hong Kong

17 March 2020

## STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the year ended 31 December 2019 (Expressed in Hong Kong dollars)

	Note	2019	2018 (Note)
Income	3	<b>\$ 131,271,112</b>	\$ 112,663,618
Staff costs	4(a)	<b>(63,913,246)</b>	(58,963,104)
Office expenses	4(b)	<b>(5,684,628)</b>	(5,514,058)
Depreciation	7	<b>(4,199,757)</b>	(4,230,920)
Members' expenses	4(c)	<b>(7,291,976)</b>	(6,471,214)
Other operating expenses	4(d)	<b>(30,848,933)</b>	(27,417,405)
Surplus before taxation	4	<b>\$ 19,332,572</b>	\$ 10,066,917
Income tax	6(a)	<b>(19,125)</b>	(161,612)
Surplus and total comprehensive income for the year		<b>\$ 19,313,447</b>	\$ 9,905,305

Note: The Law Society has initially applied HKFRS 16 of 1 January 2019 using the modified retrospective approach. Under the approach, the comparative information is not restated. See note 2(c).

# STATEMENT OF FINANCIAL POSITION

At 31 December 2019 (Expressed in Hong Kong dollars)

	Note	2019	2018 (Note)
<b>Non-current assets</b>			
Property, plant and equipment	7	\$ 112,234,342	\$ 115,367,280
Investments in subsidiaries	8	20	22
Deferred tax assets	13(b)	291,255	310,380
		<b>\$ 112,525,617</b>	\$ 115,677,682
<b>Current assets</b>			
Deposits, prepayments and other receivables	9	\$ 5,904,916	\$ 2,867,355
Amount due from a related company	10	540,818	549,917
Cash and deposits with banks	11	219,400,922	195,947,418
		<b>\$ 225,846,656</b>	\$ 199,364,690
<b>Current liabilities</b>			
Membership, practising certificate and other fees received in advance	12(a)	\$ 84,333,044	\$ 81,221,580
Creditors and accrued charges	12	34,230,854	33,325,864
		<b>\$ 118,563,898</b>	\$ 114,547,444
<b>Net current assets</b>		<b>\$ 107,282,758</b>	\$ 84,817,246
<b>Net assets</b>		<b>\$ 219,808,375</b>	\$ 200,494,928
Representing:			
<b>Accumulated surpluses and reserves</b>		<b>\$ 219,808,375</b>	\$ 200,494,928

Approved and authorised for issue by the Council on 17 March 2020.

### Council Members

Melissa K. Pang

Amirali B. Nasir

### Secretary General

Heidi K. P. Chu

Note: The Law Society has initially applied HKFRS 16 of 1 January 2019 using the modified retrospective approach. Under the approach, the comparative information is not restated. See note 2(c).

The notes on pages 95 to 116 form part of these financial statements.

## STATEMENT OF CHANGES IN EQUITY

For the year ended 31 December 2019 (Expressed in Hong Kong dollars)

	Accumulated Surplus	Reserve for regulatory costs (note(i))	Total
<b>Balance at 1 January 2018</b>	\$ 180,589,623	\$ 10,000,000	\$ 190,589,623
<b>Changes in equity for 2018:</b>			
Surplus and total comprehensive income	9,905,305	–	9,905,305
Transfer from accumulated surplus to reserve for regulatory costs	(15,000,000)	15,000,000	–
<b>Balance at 31 December 2018 and 1 January 2019:</b>	\$ 175,494,928	\$ 25,000,000	\$ 200,494,928
<b>Changes in equity for 2019:</b>			
Surplus and total comprehensive income	<b>19,313,447</b>	–	<b>19,313,447</b>
Transfer from accumulated surplus to reserve for regulatory costs	<b>(10,000,000)</b>	<b>10,000,000</b>	–
<b>Balance at 31 December 2019</b>	<b>\$ 184,808,375</b>	<b>\$ 35,000,000</b>	<b>\$ 219,808,375</b>

Notes:

- (i) To build up a reserve for The Law Society to fulfil its statutory regulatory functions, the Council resolved on 3 December 2019 (2018: 11 December 2018) that a sum of HK\$ 10 million (2018: HK\$ 15 million) be transferred from The Law Society's accumulated surplus to a special reserve for regulatory costs.
- (ii) The Law Society has initially applied HKFRS 16 of 1 January 2019 using the modified retrospective approach. Under the approach, the comparative information is not restated. See note 2(c).

The notes on pages 95 to 116 form part of these financial statements.

## CASH FLOW STATEMENT

For the year ended 31 December 2019 (Expressed in Hong Kong dollars)

	Note	2019	2018 (Note)
<b>Operating activities</b>			
Cash generated from operations	11(b)	\$ 21,032,355	\$ 26,351,035
<b>Net cash generated from operating activities</b>		<b>\$ 21,032,355</b>	<b>\$ 26,351,035</b>
<b>Investing activities</b>			
Decrease/(increase) in deposits with banks with maturity of more than three months at acquisition		\$ 19,129,948	\$ (3,764,174)
Interest received		3,487,968	2,217,462
Payment for the purchase of property, plant and equipment and related deposits		(1,066,819)	(1,979,486)
<b>Net cash generated from/(used in) investing activities</b>		<b>\$ 21,551,097</b>	<b>\$ (3,526,198)</b>
<b>Net increase in cash and cash equivalents</b>		<b>\$ 42,583,452</b>	<b>\$ 22,824,837</b>
<b>Cash and cash equivalents at 1 January</b>		<b>\$ 108,905,067</b>	<b>86,080,230</b>
<b>Cash and cash equivalents at 31 December</b>	11(a)	<b>\$ 151,488,519</b>	<b>\$ 108,905,067</b>

Note: The Law Society has initially applied HKFRS 16 of 1 January 2019 using the modified retrospective approach. Under the approach, the comparative information is not restated. See note 2(c).

The notes on pages 95 to 116 form part of these financial statements.



# NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong dollars)

## 1 STATUS OF THE LAW SOCIETY

The Law Society is a company limited by guarantee with no share capital. The liability of each member is limited to an amount not exceeding \$ 50. As at 31 December 2019, The Law Society had 11,764 (2018: 11,266) members.

## 2 SIGNIFICANT ACCOUNTING POLICIES

### (a) Statement of compliance

For the purposes of compliance with section 379 and 380 of the Hong Kong Companies Ordinance (Cap. 622), these financial statements have been prepared to present a true and fair view of the financial position and financial performance of The Law Society only. Consequently, they have been prepared in accordance with all applicable Hong Kong Financial Reporting Standards (“HKFRSs”, which term collectively includes all applicable individual Hong Kong Financial Reporting Standards, Hong Kong Accounting Standards (“HKASs”) and Interpretations) issued by the Hong Kong Institute of Certified Public Accountants (“HKICPA”), accounting principles generally accepted in Hong Kong and the requirements of the Hong Kong Companies Ordinance (Cap. 622) that are relevant to the preparation of company level financial statements by a parent company.

The Law Society is a holding company as it has one subsidiary. However, The Law Society regards this subsidiary as immaterial and therefore, in accordance with section 381(3) of the Hong Kong Companies Ordinance (Cap. 622), is not required to prepare consolidated financial statements.

Given the above, these financial statements are not prepared for the purposes of compliance with HKFRS 10, *Consolidated financial statements*, so far as the preparation of consolidated financial statements of a holding company is concerned. As a consequence, the financial statements do not give all the information required by HKFRS 10 about the economic activities of the group of which The Law Society is the parent. Furthermore, as these financial statements are prepared in respect of The Law Society only, disclosures required by HKFRS 12, *Disclosures of interests in other entities*, does not apply to the financial statements.

A summary of the significant accounting policies adopted by The Law Society is set out below.

The HKICPA has issued certain new and revised HKFRSs that are first effective or available for early adoption for the current accounting period of The Law Society. Note 2(c) provides information on any changes in accounting policies resulting from initial application of these developments to the extent that they are relevant to The Law Society for the current and prior accounting periods reflected in these financial statements.

## NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong dollars)

## 2 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### (b) Basis of preparation of the financial statements

The measurement basis used in the preparation of the financial statements is the historical cost basis.

The preparation of financial statements in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. 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 of making the judgements about 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.

### (c) Changes in accounting policies

The HKICPA has issued a new HKFRS, HKFRS 16, *Leases* and a number of amendments to HKFRSs that are first effective for the current accounting period of The Law Society.

None of these developments have had a material effect on how The Law Society's results and financial position for the current or prior periods have been prepared or presented. The Law Society has not applied any new standard or interpretation that is not yet effective for the current accounting period.

#### **HKFRS 16, *Leases***

HKFRS 16 replaces HKAS 17, *Leases*, and the related interpretations, HK(IFRIC) 4, *Determining whether an arrangement contains a lease*, HK(SIC) 15, *Operating leases – incentives*, and HK(SIC) 27, *Evaluating the substance of transactions involving the legal form of a lease*. It introduces a single accounting model for lessees, which requires a lessee to recognise a right-of-use asset and a lease liability for all leases, except for leases that have a lease term of 12 months or less ("short-term leases") and leases of low-value assets. The lessor accounting requirements are brought forward from HKAS 17 substantially unchanged.

HKFRS 16 also introduces additional qualitative and quantitative disclosure requirements which aim to enable users of the financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an entity.

The Law Society has initially applied HKFRS 16 as from 1 January 2019. Comparative information has not been restated and continues to be reported under HKAS 17.

## 2 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### (c) Changes in accounting policies (continued)

#### **HKFRS 16, *Leases* (continued)**

Further details of the nature and effect of the changes to previous accounting policies and the transition options applied are set out below:

a. New definition of a lease

The change in the definition of a lease mainly relates to the concept of control. HKFRS 16 defines a lease on the basis of whether a customer controls the use of an identified asset for a period of time, which may be determined by a defined amount of use. Control is conveyed where the customer has both the right to direct the use of the identified asset and to obtain substantially all of the economic benefits from that use.

The Law Society applies the new definition of a lease in HKFRS 16 only to contracts that were entered into or changed on or after 1 January 2019. For contracts entered into before 1 January 2019, The Law Society has used the transitional practical expedient to grandfather the previous assessment of which existing arrangements are or contain leases. Accordingly, contracts that were previously assessed as leases under HKAS 17 continue to be accounted for as leases under HKFRS 16 and contracts previously assessed as non-lease service arrangements continue to be accounted for as executory contracts.

b. Lessee accounting and transitional impact

HKFRS 16 eliminates the requirement for a lessee to classify leases as either operating leases or finance leases, as was previously required by HKAS 17. Instead, The Law Society is required to capitalise all leases when it is the lessee, including leases previously classified as operating leases under HKAS 17, other than those short-term leases and leases of low-value assets which are exempt.

To ease the transition to HKFRS 16, The Law Society applied the recognition exemption and practical expedients at the date of initial application of HKFRS 16 that The Law Society elected not to apply the requirements of HKFRS 16 in respect of the recognition of lease liabilities and right-of-use assets to contracts that were not previously identified as containing a lease under HKAS 17.

The transition and implementation of HKFRS 16 do not have significant impact to The Law Society and The Law Society only holds two interests in leasehold land and buildings as registered owner.



## 2 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### (f) Leased assets (continued)

#### (A) Policy applicable from 1 January 2019

At the lease commencement date, The Law Society recognises a right-of-use asset and a lease liability, except for short-term leases that have a lease term of 12 months or less and leases of low-value assets. When The Law Society enters into a lease in respect of a low-value asset, The Law Society decides whether to capitalise the lease on a lease-by-lease basis. The lease payments associated with those leases which are not capitalised are recognised as an expense on a systematic basis over the lease term.

Where the lease is capitalised, the lease liability is initially recognised 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, using a relevant incremental borrowing rate. After initial recognition, the lease liability is measured at amortised cost and interest expense is calculated using the effective interest method. Variable lease payments that do not depend on an index or rate are not included in the measurement of the lease liability and hence are charged to profit or loss in the accounting period in which they are incurred.

The right-of-use asset recognised when a lease is capitalised is initially measured at cost, which comprises the initial amount of the lease liability plus any lease payments made at or before the commencement date, and any initial direct costs incurred. Where applicable, the cost of the right-of-use assets also includes an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, discounted to their present value, less any lease incentives received. The right-of-use asset is subsequently stated at cost less accumulated depreciation and impairment losses (see note 2(g)).

The lease liability is remeasured when there is a change in future lease payments arising from a change in an index or rate, or there is a change in The Law Society's estimate of the amount expected to be payable under a residual value guarantee, or there is a change arising from the reassessment of whether The Law Society will be reasonably certain to exercise a purchase, extension or termination option. When the lease liability is remeasured in this way, a corresponding adjustment is made to the carrying amount of the right-of-use asset, or is recorded in profit or loss if the carrying amount of the right-of-use asset has been reduced to zero.

In the statement of financial position, The Law Society presents right-of-use assets within the same line item as similar underlying assets and presents lease liabilities separately.

## NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong dollars)

## 2 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### (f) Leased assets (continued)

#### (B) Policy applicable prior to 1 January 2019

An arrangement, comprising a transaction or a series of transactions, was or contained a lease if The Law Society determined that the arrangement conveyed a right to use a specific asset or assets for an agreed period of time in return for a payment or a series of payments. Such a determination was made based on an evaluation of the substance of the arrangement and was regardless of whether the arrangement took the legal form of a lease.

Assets that were held by The Law Society under leases which transferred to The Law Society substantially all the risks and rewards of ownership were classified as being held under a finance lease.

Leases which did not transfer substantially all the risks and rewards of ownership to The Law Society were classified as operating leases.

Where The Law Society had the use of other assets held under operating leases, payments made under the leases were charged to profit or loss in equal instalments over the accounting periods covered by the lease term, except where an alternative basis was more representative of the pattern of benefits to be derived from the leased asset. Lease incentives received were recognised in profit or loss as an integral part of the aggregate net lease payments made.

### (g) Impairment of assets

Internal and external sources of information are reviewed at the end of each reporting period to identify indications that the following assets may be impaired or an impairment loss previously recognised no longer exists or may have decreased:

- property, plant and equipment including right-of-use assets (other than property carried at revalued amounts); and
- investments in subsidiaries.

If any such indication exists, the asset's recoverable amount is estimated.

#### (i) Calculation of recoverable amount

The recoverable amount of an asset is the greater of its fair value less cost of disposal and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Where an asset does not generate cash inflows largely independent of those from other assets, the recoverable amount is determined for the smallest group of assets that generates cash inflows independently (i.e. a cash-generating unit).

## 2 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### (g) Impairment of assets (continued)

#### (ii) Recognition of impairment losses

An impairment loss is recognised in profit or loss if the carrying amount of an asset, or the cash-generating unit to which it belongs, exceeds its recoverable amount. Impairment losses are recognised to reduce the carrying amount of the asset or assets in the cash-generating unit on a pro rata basis, except that the carrying value of an asset will not be reduced below its individual fair value less costs of disposal, or value in use, if determinable.

#### (iii) Reversal of impairment losses

An impairment loss is reversed if there has been a favourable change in the estimates used to determine the recoverable amount.

A reversal of an impairment loss is limited to the asset's carrying amount that would have been determined had no impairment loss been recognised in prior years. Reversals of impairment losses are credited to profit or loss in the year in which the reversals are recognised.

### (h) Disciplinary proceedings and ancillary costs

Disciplinary proceedings and ancillary costs are recognised in profit or loss in the year in which they are incurred. Whilst every effort is made by The Law Society to secure reimbursement of such amounts, due to the uncertainty as to whether such costs will be recovered by reference to the provisions of section 25(1) of the Legal Practitioners Ordinance, reimbursements of such costs are recognised in profit or loss only to the extent that they have been received. Also included in the financial statements under this heading are the costs incurred in respect of interventions within solicitors' practices. Such costs are only recoverable from the solicitors concerned and, in view of their nature, such costs are unlikely to be recovered in full.

### (i) Deposits, prepayments and other receivables

A receivable is recognised when The Law Society has an unconditional right to receive consideration. A right to receive consideration is unconditional if only the passage of time is required before payment of that consideration is due. If revenue has been recognised before The Law Society has an unconditional right to receive consideration, the amount is presented as a contract asset.

Receivables are stated at amortised cost using the effective interest method less allowance for credit losses as determined below:

The loss allowance is measured at an amount equal to lifetime expected credit losses (ECLs), which are those losses that are expected to occur over the expected life of the trade receivables. The loss allowance is estimated using a provision matrix based on The Law Society's historical credit loss experience, adjusted for factors that are specific to the debtors and an assessment of both the current and forecast general economic conditions at the reporting date.

## NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong dollars)

### 2 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### (i) Deposits, prepayments and other receivables (continued)

ECLs are remeasured at each reporting date with any changes recognised as an impairment gain or loss in profit or loss. The Law Society recognises an impairment gain or loss with a corresponding adjustment to the carrying amount of trade and other receivables through a loss allowance account.

The gross carrying amount of a trade debtor or other receivable is written off (either partially or in full) to the extent that there is no realistic prospect of recovery. This is generally the case when The Law Society determines that the debtor does not have assets or sources of income that could generate sufficient cash flows to repay the amounts subject to the write-off.

#### (j) Creditors and accrued charges

##### **Membership, practising certificate and other fees received in advance**

Creditors and accrued charges and membership, practising certificate and other fees received in advance are initially recognised at fair value and subsequently stated at amortised cost unless the effect of discounting would be immaterial, in which case they are stated at cost.

A contract liability is recognised when the customer pays non-refundable consideration before The Law Society recognises the related revenue (see note 2(o)). A contract liability would also be recognised if The Law Society has an unconditional right to receive non-refundable consideration before The Law Society recognises the related revenue. In such cases, a corresponding receivable would also be recognised.

#### (k) Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other financial institutions, and short-term, highly liquid investments that are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, having been within three months of maturity at acquisition.

#### (l) Employee benefits

Salaries, annual bonuses, paid annual leave, contributions to defined contribution retirement plans and the cost of non-monetary benefits are accrued in the year in which the associated services are rendered by employees. Where payment or settlement is deferred and the effect would be material, these amounts are stated at their present values.



## 2 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### **(m) Income tax**

Income tax for the year comprises current tax and movements in deferred tax assets and liabilities. Current tax and movements in deferred tax assets and liabilities are recognised in profit or loss except to the extent that they relate to items recognised in other comprehensive income or directly in equity, in which case the relevant amounts of tax are recognised in other comprehensive income or directly in equity, respectively.

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantively enacted at the end of the reporting period, and any adjustment to tax payable in respect of previous years.

Deferred tax assets and liabilities arise from deductible and taxable temporary differences respectively, being the differences between the carrying amounts of assets and liabilities for financial reporting purposes and their tax bases. Deferred tax assets also arise from unused tax losses and unused tax credits. Apart from differences which arise on initial recognition of assets and liabilities, all deferred tax liabilities and all deferred tax assets, to the extent that it is probable that future taxable profits will be available against which the asset can be utilised, are recognised.

The amount of deferred tax recognised is measured based on the expected manner of realisation or settlement of the carrying amount of the assets and liabilities, using tax rates enacted or substantively enacted at the end of the reporting period. Deferred tax assets and liabilities are not discounted.

### **(n) Provisions and contingent liabilities**

Provisions are recognised for liabilities of uncertain timing or amount when The Law Society has a legal or constructive obligation arising as a result of a past event, it is probable that an outflow of economic benefits will be required to settle the obligation and a reliable estimate can be made. Where the time value of money is material, provisions are stated at the present value of the expenditure expected to settle the obligation.

Where it is not probable that an outflow of economic benefits will be required, or the amount cannot be estimated reliably, the obligation is disclosed as a contingent liability, unless the probability of outflow of economic benefits is remote. Possible obligations, whose existence will only be confirmed by the occurrence or non-occurrence of one or more future events are also disclosed as contingent liabilities unless the probability of outflow of economic benefits is remote.

### **(o) Revenue recognition**

Income is classified by The Law Society as revenue when it arises from the sale of goods or the provision of services in the ordinary course of Law Society's business.

Revenue is recognised when control over a product or service is transferred to the customer, at the amount of promised consideration to which The Law Society is expected to be entitled, excluding those amounts collected on behalf of third parties. Revenue excludes value added tax or other sales taxes and is after deduction of any trade discounts.

## NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong dollars)

## 2 SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### (o) Revenue recognition (continued)

Further details of The Law Society's revenue recognition policies are as follows:

- (i) Annual membership subscriptions, practising certificate fees, registration fees and other fees are recognised on a time-apportioned basis over the period to which they relate.
- (ii) Tuition fees for continuing professional development are recognised over the period of instruction.
- (iii) Interest income from bank deposits is recognised as it accrues using the effective interest method.

### (p) Related parties

- (a) A person, or a close member of that person's family, is related to The Law Society if that person:
  - (i) has control or joint control over The Law Society;
  - (ii) has significant influence over The Law Society; or
  - (iii) is a member of the key management personnel of The Law Society or The Law Society's parent.
- (b) An entity is related to The Law Society if any of the following conditions applies:
  - (i) The entity and The Law Society are members of the same group (which means that each parent, subsidiary and fellow subsidiary is related to the others).
  - (ii) One entity is an associate or joint venture of the other entity (or an associate or joint venture of a member of a group of which the other entity is a member).
  - (iii) Both entities are joint ventures of the same third party.
  - (iv) One entity is a joint venture of a third entity and the other entity is an associate of the third entity.
  - (v) The entity is a post-employment benefit plan for the benefit of employees of either The Law Society or an entity related to The Law Society.
  - (vi) The entity is controlled or jointly-controlled by a person identified in (a).
  - (vii) A person identified in (a)(i) has significant influence over the entity or is a member of the key management personnel of the entity (or of a parent of the entity).
  - (viii) The entity, or any member of a group of which it is a part, provides key management personnel services to The Law Society or to The Law Society's parent.

Close members of the family of a person are those family members who may be expected to influence, or be influenced by, that person in their dealings with the entity.

### 3 INCOME

The principal activity of The Law Society is to act as the professional and regulatory body for solicitors in Hong Kong.

#### Income consists of:

	Note	2019	2018
<b>Income from contracts with customers within the scope of HKFRS 15</b>			
Annual membership fees		\$ 9,192,800	\$ 8,823,200
Practising certificate fees		66,719,250	49,117,500
Foreign lawyer registration fees		18,301,500	17,149,500
Foreign law firm registration fees		1,563,000	1,282,008
Other fees	3(a)	18,454,694	17,763,298
Continuing professional development		3,616,048	3,751,222
Miscellaneous income	3(b)	5,054,390	5,172,664
		<b>\$ 122,901,682</b>	<b>\$ 103,059,392</b>
<b>Income from other sources</b>			
Disciplinary proceedings and ancillary costs reimbursed	2(h)	4,881,462	7,386,764
Bank interest income	11(b)	3,487,968	2,217,462
		<b>\$ 8,369,430</b>	<b>\$ 9,604,226</b>
		<b>\$ 131,271,112</b>	<b>\$ 112,663,618</b>

(a) Other fees include fees received for applications for waivers from compliance with guidelines on drafting Deeds of Mutual Covenant, applications and registration for examinations and applications for certificates of standing.

(b) Miscellaneous income comprises principally income from advertisements in The Law Society's circulars, recharges to the Professional Indemnity Scheme for The Law Society's salaries and overheads incurred during the year in administering the Scheme.

## NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong dollars)

## 4 SURPLUS BEFORE TAXATION

Surplus before taxation is arrived at after charging/(crediting):

	Note	2019	2018
<b>(a) Staff costs</b>			
Salaries and allowances		\$ 56,563,292	\$ 52,097,346
Contributions to defined contribution retirement plan		6,586,834	6,044,965
Provident fund contribution forfeitures		(510,196)	(435,402)
Recruitment and training		1,273,316	1,256,195
		<b>\$ 63,913,246</b>	<b>\$ 58,963,104</b>
<b>(b) Office expenses</b>			
Rates and service charges		\$ 1,529,857	\$ 1,467,105
Electricity and telephone		456,846	431,553
Postage		276,672	244,585
Printing and stationery		2,345,359	2,252,847
Repairs and maintenance		518,476	541,379
Office cleaning and others		557,418	576,589
		<b>\$ 5,684,628</b>	<b>\$ 5,514,058</b>
<b>(c) Members' expenses</b>			
Issue of membership cards		\$ 93,800	\$ 94,967
Functions		4,107,804	3,604,373
Meetings		1,796,593	1,536,923
Facilities		1,293,779	1,234,951
		<b>\$ 7,291,976</b>	<b>\$ 6,471,214</b>
<b>(d) Other operating expenses</b>			
Disciplinary proceedings and ancillary costs*	2(h)	\$ 12,578,598	\$ 11,679,501
Professional education		249,572	131,361
Professional and consultancy fees		2,280,744	570,274
Professional development		7,849,120	7,603,511
Auditor's remuneration		148,500	144,200
Insurance and medical		4,271,519	3,835,517
Sundry		3,470,880	3,453,041
		<b>\$ 30,848,933</b>	<b>\$ 27,417,405</b>

\* \$ 9,312,187 (2018: \$ 8,696,901) was incurred in respect of interventions within solicitors' practices, and \$ 59,349 (2018: \$ 549,261) was incurred in respect of litigation cases.

## 5 REMUNERATION OF COUNCIL MEMBERS

Remuneration of Council Members disclosed pursuant to section 383(1) of the Hong Kong Companies Ordinance and Part 2 of the Companies (Disclosure of Information about Benefits of Directors) Regulation are as follows:

	2019	2018
Council Members' fees	\$ –	\$ –
Salaries, allowances and benefits in kind	–	–
Discretionary bonuses	–	–
Retirement scheme contributions	–	–
	<b>\$ –</b>	<b>\$ –</b>

## 6 INCOME TAX IN THE STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

### (a) Taxation charged to profit or loss:

	2019	2018
<b>Current tax – Hong Kong Profits Tax</b>		
Provision for the year	\$ –	\$ –
	<b>\$ –</b>	<b>\$ –</b>
<b>Deferred tax</b>		
Origination and reversal of temporary differences	19,125	161,612
	<b>\$ 19,125</b>	<b>\$ 161,612</b>

### (b) Reconciliation between tax expense charged to profit or loss and accounting surplus at the applicable tax rate:

	2019	2018
Surplus before taxation	\$ 19,332,572	\$ 10,066,917
Notional tax on surplus before taxation, calculated at the Hong Kong Profits Tax rate 16.5% (2018: 16.5%)	\$ 3,189,875	\$ 1,661,041
Tax effect of non-deductible expenses	198,087	198,087
Tax effect of non-taxable income	(575,515)	(365,881)
Tax effect of unrecognised tax losses	(2,793,323)	(1,331,639)
Others	1	4
Actual tax expense charged to profit or loss	<b>\$ 19,125</b>	<b>\$ 161,612</b>

## NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong dollars)

## 7 PROPERTY, PLANT AND EQUIPMENT

	Interest in leasehold land held for own use	Building held for own use	Leasehold improvements	Furniture, fixtures and equipment	Total
<b>Cost:</b>					
At 1 January 2019	\$ 105,885,279	\$ 45,062,601	\$ 15,801,866	\$ 7,778,890	\$ 174,528,636
Additions	–	–	160,622	906,197	1,066,819
Disposals	–	–	–	(78,110)	(78,110)
At 31 December 2019	\$ 105,885,279	\$ 45,062,601	\$ 15,962,488	\$ 8,606,977	\$ 175,517,345
<b>Accumulated depreciation:</b>					
At 1 January 2019	\$ 5,320,663	\$ 33,276,678	\$ 13,801,022	\$ 6,762,993	\$ 59,161,356
Charge for the year	970,127	1,802,504	690,067	737,059	4,199,757
Written back on disposals	–	–	–	(78,110)	(78,110)
At 31 December 2019	\$ 6,290,790	\$ 35,079,182	\$ 14,491,089	\$ 7,421,942	\$ 63,283,003
<b>Net book value:</b>					
At 31 December 2019	\$ 99,594,489	\$ 9,983,419	\$ 1,471,399	\$ 1,185,035	\$ 112,234,342
<b>Cost:</b>					
At 1 January 2018	\$ 105,885,279	\$ 45,062,601	\$ 13,881,967	\$ 6,995,561	\$ 171,825,408
Additions	–	–	1,919,899	972,963	2,892,862
Disposals	–	–	–	(189,634)	(189,634)
At 31 December 2018	\$ 105,885,279	\$ 45,062,601	\$ 15,801,866	\$ 7,778,890	\$ 174,528,636
<b>Accumulated depreciation:</b>					
At 1 January 2018	\$ 4,350,536	\$ 31,474,174	\$ 13,102,199	\$ 6,193,161	\$ 55,120,070
Charge for the year	970,127	1,802,504	698,823	759,466	4,230,920
Written back on disposals	–	–	–	(189,634)	(189,634)
At 31 December 2018	\$ 5,320,663	\$ 33,276,678	\$ 13,801,022	\$ 6,762,993	\$ 59,161,356
<b>Net book value:</b>					
At 31 December 2018	\$ 100,564,616	\$ 11,785,923	\$ 2,000,844	\$ 1,015,897	\$ 115,367,280

The leasehold land and building are held in Hong Kong under medium term and long term leases.

## 7 PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

### Right-of-use assets

The analysis of the net book value of right-of-use assets by class of underlying asset is as follows:

	Note	31 December 2019	1 January 2019
Interests in leasehold land and buildings held for own use, carried at depreciated cost in Hong Kong, with remaining lease term of:			
– 50 years or more	(i)	\$ 79,402,944	\$ 81,020,992
– between 10 and 50 years		30,174,964	31,329,547
		<b>\$ 109,577,908</b>	<b>\$ 112,350,539</b>

The analysis of expense items in relation to leases recognised in profit or loss is as follows:

	2019	2018
Depreciation charge of right-of-use assets by class of underlying asset:		
Interests in leasehold land and buildings	<b>\$ 2,772,631</b>	\$ 2,772,631

#### (i) Interests in leasehold land and buildings held for own use

The Law Society holds two building units for its business. The Law Society is the registered owner of these property interests, including part of undivided share in the underlying land. Lump sum payments were made upfront to acquire these property interests from their previous registered owners, and there are no ongoing payments to be made under the terms of the land lease, other than payments based on rateable values set by the relevant government authorities. These payments vary from time to time and are payable to the relevant government authorities.

## NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong dollars)

## 8 INVESTMENTS IN SUBSIDIARIES

	2019	2018
Unlisted shares at cost	\$ 22	\$ 22
Disposal of interest	(2)	–
	<b>\$ 20</b>	<b>\$ 22</b>

Details of the subsidiaries are as follows:

Name of company	Place of incorporation and operation	Proportion of ownership interest held by the company	Principal activity
The Law Society of Hong Kong Publications Limited *	Hong Kong	100%	Publishing the journal of The Law Society
The Law Society Clubhouse Limited *	Hong Kong	–	Dissolved on 31 May 2019

\* Not audited by KPMG.

## 9 DEPOSITS, PREPAYMENTS AND OTHER RECEIVABLES

	2019	2018
Deposits and prepayments	<b>\$ 1,865,030</b>	\$ 1,482,194
Other receivables	<b>4,039,886</b>	1,385,161
	<b>\$ 5,904,916</b>	<b>\$ 2,867,355</b>

Deposits, prepayments and other receivables are expected to be recovered or recognised as an expense within one year.

## 10 AMOUNT DUE FROM A RELATED COMPANY

The amount due from a related company is unsecured, interest-free and recoverable on demand.



## 11 CASH AND DEPOSITS WITH BANKS

### (a) Cash and deposits with banks comprise:

	2019	2018
Deposits with banks with maturity within three months at acquisition	<b>\$ 139,419,291</b>	\$ 96,834,100
Cash at bank and on hand	<b>12,069,228</b>	12,070,967
Cash and cash equivalents in the cash flow statement	<b>\$ 151,488,519</b>	\$ 108,905,067
Deposits with banks with maturity of more than three months at acquisition	<b>67,912,403</b>	87,042,351
Cash and deposits with banks in the statement of financial position	<b>\$ 219,400,922</b>	\$ 195,947,418

### (b) Reconciliation of surplus before taxation to cash generated from operations:

	Note	2019	2018
Surplus before taxation		<b>\$ 19,332,572</b>	\$ 10,066,917
Adjustments for:			
Bank interest income	3	<b>(3,487,968)</b>	(2,217,462)
Depreciation	7	<b>4,199,757</b>	4,230,920
Changes in working capital:			
Increase in deposits, prepayments and other receivables		<b>(3,037,561)</b>	(700,295)
Decrease/(increase) in amount due from a related company		<b>9,099</b>	(151,884)
Increase/(decrease) in creditors and accrued charges		<b>904,992</b>	(2,930,800)
Increase in membership, practising certificate and other fees received in advance		<b>3,111,464</b>	18,053,639
Cash generated from operations		<b>\$ 21,032,355</b>	\$ 26,351,035

As at 31 December 2019, The Law Society had \$ 26,188,776 (2018: \$ 25,970,681) cash and deposits with banks which were unclaimed client monies held on behalf of law firms pursuant to the Council's directions under section 8(2) of the Solicitors' Accounts Rules (Cap 159, sub leg) and to section 2(1) of Schedule 2 of the Legal Practitioners Ordinance (Cap. 159). These unclaimed client monies are not recognised in the statement of financial position given its nature of trust monies. During the year ended 31 December 2019, \$ 1,000,000 (2018: \$ 2,708,100) of the unclaimed client monies has been donated to Hong Kong Academy of Law Limited, a related party to The Law Society, pursuant to the resolution of the Standing Committee on Policy and Resources on 25 October 2018.

## NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong dollars)

## 12 CREDITORS AND ACCRUED CHARGES AND CONTRACT LIABILITIES

Creditors and accrued charges are expected to be settled within one year or are repayable on demand.

**(a) Contract liabilities in respect of membership, practising certificate and other fees received in advance**

The contract liabilities mainly relate to the fees received in advance from members, foreign lawyers, and foreign law firms which represent the unearned income to be recognised as revenue after the end of the reporting period.

<b>Movements in contract liabilities</b>	<b>2019</b>	2018
Balance at 1 January	<b>\$81,221,580</b>	\$63,167,941
Decrease in contract liabilities as a result of recognising revenue during the year that was included in the contract liabilities at the beginning of the period	<b>(81,221,580)</b>	(63,167,941)
Increase in contract liabilities as a result of fees received in advance	<b>84,333,044</b>	81,221,580
Balance at 31 December	<b>\$84,333,044</b>	\$81,221,580

## 13 INCOME TAX IN THE STATEMENT OF FINANCIAL POSITION

### (a) Current taxation

The Law Society has no tax payable outstanding at the end of both 2018 and 2019.

### (b) Deferred tax assets and liabilities recognised:

The components of deferred tax assets recognised in the statement of financial position and the movements during the year are as follows:

	<b>Depreciation in excess of the related depreciation allowances</b>
<b>Deferred tax arising from:</b>	
At 1 January 2018	\$ 471,992
Charged to profit or loss	(161,612)
At 31 December 2018	\$ 310,380
At 1 January 2019	<b>\$ 310,380</b>
Charged to profit or loss	<b>(19,125)</b>
At 31 December 2019	<b>\$ 291,255</b>

- (c) The Law Society has not recognised deferred tax assets in respect of cumulative tax losses of approximately \$ 18,592,204 (2018: \$ 35,521,431) as it is not probable that future taxable profits against which the losses can be utilised will be available. The tax losses in Hong Kong do not expire under current tax legislation.

## 14 CAPITAL MANAGEMENT

The Law Society is a company limited by guarantee and has no share capital. The Law Society considers its capital to be the accumulated surplus. The Law Society's primary objectives when managing its accumulated surplus is to safeguard The Law Society's ability to continue as a going concern, so that it can continue to provide support and protect the interest of its members.

Adjustments are made to the capital structure in light of changes in economic conditions affecting The Law Society to the extent that these do not conflict with the Council Members' fiduciary duties towards The Law Society or the requirements of the Hong Kong Companies Ordinance.

There has been no change in The Law Society's capital management practices as compared to prior year and The Law Society is not subject to any externally imposed capital requirements in both current and prior years.

## NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong dollars)

### 15 FINANCIAL RISK MANAGEMENT AND FAIR VALUES OF FINANCIAL INSTRUMENTS

Exposure to credit, liquidity and interest rate risks arises in the normal course of The Law Society's operation. The Law Society's exposure to these risks and the financial risk management policies and practices used by The Law Society to manage these risks are described below.

#### (a) Credit risk

The Law Society does not have any significant credit risk with respect to amount due from a related company and other receivables as they relate to a wide range of entities with no recent history of default.

The major exposure to credit risk is represented by deposits with banks. The Law Society's policy is to place its deposits with banks with major financial institutions with good credit rating.

#### (b) Liquidity risk

The Law Society's policy is to regularly monitor its liquidity requirements to ensure that it maintains sufficient reserves of cash to meet its liquidity requirements in the short and longer term.

#### (c) Interest rate risk

The Law Society's interest rate risk arises primarily from deposits with bank at fixed rates that expose The Law Society to fair value interest rate risk. The Law Society's bank deposits have an effective interest rate of 1.78% (2018: 1.34%).

At 31 December 2019, it is estimated that a general decrease/increase of 100 basis points (2018: 100 basis points) in interest rates, with all other variables held constant, would have decreased/increased The Law Society's surplus and equity by approximately \$ 1,956,041 and \$ 1,956,041 (2018: \$ 1,651,630 and \$ 1,651,630).

The sensitivity analysis above has been determined assuming the change in interest rates had occurred at the end of the reporting period and had been applied to the exposure to interest rate risk for financial instruments in existence at that date. The analysis has been performed on the same basis as for 2018.

#### (d) Fair value measurement

All financial instruments are carried at amounts not materially different from their fair values as at 31 December 2019 and 2018.

## 16 PROFESSIONAL INDEMNITY SCHEME

The Solicitors (Professional Indemnity) Rules (Cap 159, sub leg) provide that The Law Society is authorised to establish and maintain a fund to provide the indemnity mentioned in section 73A of the Legal Practitioners Ordinance (Cap 159). This fund is known as the Hong Kong Solicitors Indemnity Fund (“the Fund”). Pursuant to the Solicitors (Professional Indemnity) Rules, the Fund is held and administered by Hong Kong Solicitors Indemnity Fund Limited which is a company limited by guarantee. The assets and liabilities of the Fund are not those of The Law Society and accordingly, they are not included in these financial statements.

## 17 MATERIAL RELATED PARTY TRANSACTIONS

In addition to the transactions and balances disclosed elsewhere in the financial statements, The Law Society entered into the following material related party transactions.

- (a)** Charges for legal services in relation to intervention, disciplinary, litigation proceedings and professional and consultancy fees rendered to The Law Society by the firms of solicitors in which Council Members are interested totalled \$ 0.5 million (2018: \$ 0.8 million) for the year ended 31 December 2019.

Amounts due to these firms of solicitors as at 31 December 2019 amounted to \$ 0.4 million (2018: \$ 0.2 million) which are included in creditors and accrued charges.

<b>(b)</b>	Note	<b>2019</b>	2018
Expenses borne on behalf of a subsidiary		<b>\$ 1,771,387</b>	\$ 1,529,256
Recharge of office expenses to:			
Hong Kong Solicitors Indemnity Fund Limited	(i)	<b>2,459,366</b>	2,334,296

Notes:

- (i) The entity is a related party to The Law Society as its board are appointed by the Council of The Law Society.

## NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong dollars)

### 18 POSSIBLE IMPACT OF AMENDMENTS, NEW STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR ENDED 31 DECEMBER 2019

Up to the date of issue of these financial statements, the HKICPA has issued a number of amendments and a new standard, HKFRS 17, Insurance contracts, which are not yet effective for the year ended 31 December 2019 and which have not been adopted in these financial statements. These include the following which may be relevant to The Law Society.

	<b>Effective for accounting periods beginning on or after</b>
Amendments to HKFRS 3, <i>Definition of a business</i>	1 January 2020
Amendments to HKAS 1 and HKAS 8, <i>Definition of material</i>	1 January 2020


The Law Society is in the process of making an assessment of what the impact of these amendments is expected to be in the period of initial application. So far, it has concluded that the adoption of them is unlikely to have a significant impact on The Law Society's results and financial position.


## ABBREVIATED TERMS USED IN THIS REPORT


<b>Academy</b>	Hong Kong Academy of Law Limited
<b>AIJA</b>	International Association of Young Lawyers
<b>CPD</b>	Continuing Professional Development
<b>DoJ</b>	Department of Justice
<b>FATF</b>	Financial Action Task Force
<b>Greater Bay Area</b>	Guangdong-Hong Kong-Macao Greater Bay Area
<b>HKTDC</b>	Hong Kong Trade Development Council
<b>IBA</b>	International Bar Association
<b>IPBA</b>	Inter-Pacific Bar Association
<b>JMHO</b>	Joint Mediation Helpline Office
<b>LLPs</b>	Limited Liability Partnerships
<b>LPO</b>	Legal Practitioners Ordinance
<b>MOU</b>	Memorandum of Understanding
<b>NGO</b>	Non-governmental Organisation
<b>OLQE</b>	Overseas Lawyers Qualification Examination
<b>PCLL</b>	Postgraduate Certificate in Laws
<b>PIS</b>	Professional Indemnity Scheme
<b>PIS Rules</b>	Solicitors (Professional Indemnity) Rules (Cap. 159, sub leg)
<b>POLA</b>	Presidents of Law Associations in Asia
<b>RFLs</b>	Registered Foreign Lawyers
<b>RME</b>	Risk Management Education
<b>SME Firms</b>	Small to medium law firms
<b>The Law Society</b>	The Law Society of Hong Kong
<b>UIA</b>	Union Internationale Des Avocats
<b>YSG</b>	Young Solicitors' Group




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