

LEADING CHANGE FOR
A VIBRANT AND SUSTAINABLE FUTURE

Annual Report 2021



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### THE COUNCIL 2021

C. M. CHAN President (from August); Vice-President (until August)

Amirali B. NASIR Vice-President

Roden M.L. TONG Vice-President (from August)

Christopher K.K. YU Vice-President (from August)

Melissa K. PANG President (until August)

Brian W. GILCHRIST Vice-President (until August)

Denis BROCK (until August)

Warren P. GANESH

Jonathan ROSS (until August)

Pierre T.H. CHAN (until August)

Eric T.M. CHEUNG (until August)























Karen LAM (until August)

Careen H.Y. WONG

Calvin K. CHENG

Mark DALY

Doreen Y.F. KONG



Janet H.Y. PANG

Michelle W.T. TSOI

Davyd WONG

Jimmy K.H. CHAN (from August)

Tom K.M. FU (from August)

Ronald K.N. SUM (from August)

Justin H.Y. YUEN (from August)

Simon J.
MCCONNELL
(from October)





























#### REPORT OF THE COUNCIL

The Council submit herewith its annual report together with the audited financial statements for the year ended 31 December 2021.

#### 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 subsidiary are set out in note 9 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 46 of the Annual Report.

#### FINANCIAL STATEMENTS

The deficit of The Law Society for the year ended 31 December 2021 and the state of The Law Society's affairs as at that date are set out in the financial statements on pages 88 to 111.

#### **MEMBERSHIP**

As at 31 December 2021, there were 12,795 (2020: 12,296) members of The Law Society. The total number of Practising Certificates issued was 11,235 (2020: 10,790). There were 942 (2020: 942) 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, Bank of Communications Co., Limited and Dah Sing Bank.

#### **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 reelection shall retire but shall be eligible for re-election.

At no time during the year was The Law Society, any of its subsidiary 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 19(a) to the financial statements, no contract of significance to which The Law Society, any of its subsidiary 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 reappointment. 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

#### C. M. Chan

President Hong Kong, 12 April 2022

## ATTENDANCE OF COUNCIL MEMBERS AT THE COUNCIL MEETINGS DURING THE FINANCIAL YEAR AND UP TO 12 APRIL 2022, THE DATE OF THIS REPORT:

	Regular Meetings	Unscheduled Meetings	Total	Official Duties
C. M. Chan, President (elected as President on 31 August 2021)	31	3	34	0
Amirali B. Nasir, Vice President (re-elected as Vice President on 31 August 2021)	31	3	34	0
Roden M. L. Tong, Vice President (elected as Vice President on 31 August 2021)	31	3	34	0
Christopher K. K. Yu, Vice President (elected as Vice President on 31 August 2021)	31	3	34	0
Melissa K. Pang, President (President until 31 August 2021)	30	3	33	0
Denis G. Brock (retired on 24 August 2021)	14	2	16	0
Warren P. Ganesh	31	3	34	0
Brian W. Gilchrist (Vice President until 31 August 2021)	31	3	34	0
Jonathan Ross (retired on 24 August 2021)	17	2	19	0
Pierre T. H. Chan (retired on 24 August 2021)	16	1	17	0
Eric T. M. Cheung (resigned on 30 August 2021)	15	1	16	0
Karen Lam (retired on 24 August 2021)	17	2	19	0
Careen H. Y. Wong (re-elected on 24 August 2021)	31	2	33	0
Calvin K. Cheng	30	2	32	0
Mark Daly	24	1	25	0
Doreen Y. F. Kong	30	1	31	0
Kenneth Lam	29	3	32	0
Janet H. Y. Pang	29	2	31	0
Michelle W. T. Tsoi	28	3	31	1
Davyd Wong	31	3	34	0
Jimmy K. H. Chan (elected on 24 August 2021)	14	1	15	0
Tom K. M. Fu (elected on 24 August 2021)	13	1	14	0
Ronald K. N. Sum (elected on 24 August 2021)	14	1	15	0
Justin H. Y. Yuen (elected on 24 August 2021)	14	1	15	0
Simon J. McConnell (co-opted on 26 October 2021)	10	1	11	0





# PRESIDENT'S & SECRETARY GENERAL'S REPORTS



#### PRESIDENT'S REPORT

I am pleased to present a review of the work of the Law Society during 2021.

## CORE VALUES AND LEGAL

One of the most important roles of the Law Society is to safeguard the rule of law and to uphold and promote the principles on which this core value is founded.

Whenever the situation calls for it, The Law Society will speak up to defend the rule of law, safeguard the independence and integrity of the Judiciary and the legal profession, and remind the public of the proper ways to handle dissatisfaction with the outcome of a judgment.

During the year, The Law Society issued public statements (in response to acts that might have adverse impact on the perception of the rule of law in Hong Kong) in January, May and September respectively to condemn those acts and to reiterate the core principles embodied in the rule of law. The statements were widely distributed in the media and posted on our website.

Further, The Law Society puts in major effort to raise awareness and understanding of the rule of law among the younger generation. Some of the flagship events include Law Week, Teen Talk and the Legal Pioneer Mentorship Programme.

#### **Teen Talk**

Teen Talk aims to teach secondary students as well as school principals, teachers and administrators about the law. Teen Talk celebrated its 10<sup>th</sup> Anniversary in 2020. This year's theme was Law and Enforcement. Additional activities were hosted throughout the year in line with this theme, including, among others, visits by secondary students to seven disciplined services departments.

#### **Law Week**

Law Week is another flagship community project launched by The Law Society in 1991 to promote the rule of law and educate the general public. Since its inauguration, the annual event has engaged more than 2,000 Law Society members and served over 50,000 people through the provision of about 130 community talks, free legal advice programmes and other activities. Since 2016, nearly 60 short videos were produced in connection with Law Week to educate the public and broadcast on social media, garnering over 1.74 million views. Because of the pandemic, The Law Society held the 2021 Law Week opening ceremony in November at its own office premises for the first time. The Law Society was honoured that the ceremony, which marked the project's 30th anniversary, was joined in-person by distinguished officiating guests, including the Chief Executive, the Chief Justice of the Court of Final Appeal and the Secretary for Justice (and for the former two honourable quests, it was most memorable for us as it marked their first visit to The Law Society premises).

#### HONG KONG LEGAL PROFESSION

The Outline of the 14<sup>th</sup> Five-Year Plan for National Economic and Social Development of the People's Republic of China and the Long Range Objectives Through the Year 2035 is the blueprint guiding the future national development of China to 2035. With respect to legal services, the 14<sup>th</sup> Five-Year Plan continues to support Hong Kong to establish itself as a centre for international legal and dispute resolution services in the Asia Pacific region.

The Law Society has been actively promoting the unique advantages of Hong Kong and in particular, its legal profession to local and international communities. Notwithstanding the pandemic, The Law Society continued its contributions in different ways.

In February, The Law Society issued a public statement to support Hong Kong as a legal and dispute resolution service hub.

#### Mainland and international network

Although in-person meetings were not possible during the pandemic, we continued to maintain a close connection with our counterparts in the Mainland and overseas through virtual meetings and webinars. During the year, The Law Society, jointly with our counterparts in the Mainland (particularly the lawyers' associations in the Greater Bay Area), the United Kingdom, Germany, Malaysia, Poland and Japan, organised a series of webinars exchanging updates in the legal services market in our respective jurisdictions. Further, The Law Society entered into a memorandum of understanding with the Daini Tokyo Bar Association in March and the California Lawyers Association in August.

Our annual Cross Strait Four Regions Young Lawyers Forum for practitioners from the Mainland, Taiwan, Hong Kong and Macao, and our flagship international conference, the Belt and Road Conference, were held successfully in October and November respectively with each attracting over 600 registrations from different jurisdictions. These conferences showcased Hong Kong's legal profession and enhanced our connectivity to the legal community around the world.

In November, my predecessor, Ms. Melissa Pang, was elected President of LAWASIA for the term of 2021–2022. LAWASIA is an international legal organisation operating as a platform to promote the rule of law, the protection of human rights and cross-jurisdictional exchange of legal knowledge. The Law Society is a long-standing member of LAWASIA and Ms. Pang's presidency will bring the relationship between the two organisations even closer which will be conducive to our future collaboration.

#### **Development in the Greater Bay Area**

An important breakthrough for Hong Kong legal practitioners is the possibility to qualify as a lawyer of the Greater Bay Area ("GBA") and practise Mainland law in the nine GBA municipalities. The GBA Legal Professional Examination was held in July and around 600 legal practitioners sat the Examination. The results were published in September and as soon as the requisite training and assessment is completed, the first batch of Hong Kong legal practitioners eligible to practise in the GBA will join the market. They will further enrich the diversity of our profession and enhance our competitiveness. Meanwhile, The Law Society continued to provide updates on the opportunities in the GBA through seminars. The GBA development is exciting for the profession which is keen to learn more about it. One of the GBA seminars organised by The Law Society and the Department of Justice entitled "Success Through Synergy" held in August attracted over 500 registrations and 31,000 viewers through live-streaming and media broadcast.

#### Route to admission as a solicitor

The route to admission as a solicitor undoubtedly plays an important role in the future development of the profession. The Postgraduate Certificate in Laws ("PCLL") course is undertaken after an intending solicitor or barrister has completed the requisite academic training. There are three PCLL providers. We are concerned about problems associated with entry to PCLL resulting in a loss of talent from suitable applicants with local and overseas qualifying degrees. The Law Society has been formulating proposals on the examinations required, set or approved under rule 7(a) of the Trainee Solicitors Rules to qualify for admission as a solicitor of the High Court. The proposals aim at encouraging an open and free market and ensuring that those with suitable ability have the avenue to undertake a vocational course leading to eventually becoming a solicitor. During the year, The Law Society continued its work on formulating the relevant proposals.

## LEGAL PRACTICE AND OTHER ISSUES

As a representative voice of the profession and a socially responsible organisation, The Law Society contributed to public discussions and consultations. During the year, we reflected the views of our profession on a wide range of issues including legislative reforms (e.g. electoral reforms, outcome related fee structures for arbitration and many others) and the 2021 Policy Address.

#### **Compliance reform**

Following the largest intervention into the practice of a law firm in history towards the end of 2020, The Law Society has established a Working Party on Intervention and a Steering Committee on Compliance Reforms to review the intervention process as well as ways to improve the compliance rules and procedures. At the same time, The Law Society is in discussion with the Hong Kong Monetary Authority and the Hong Kong Association of Banks on their proposal on Payment Arrangements for Property Transactions. The proposal is important to our members, in particular those in the conveyancing practice, and discussion is still on-going.

#### **Anti-money laundering**

Another area that should be highlighted is our work in the anti-money laundering ("AML") area. During the year, The Law Society launched an off-site AML review of law firms comprising completion of an AML questionnaire supplemented by a request for the firms to provide their AML policy and risk assessment. AML seminars were also conducted for our members in June and November.

#### **Solicitor Advocates**

An important new development during the year relates to Solicitor Advocates. The Law Society has been lobbying for years for eligible Solicitor Advocates to be conferred with the status of Senior Counsel. In June, the Department of Justice proposed for legal officers who are solicitors and who have attained the requisite level of competency to be conferred with the status of Senior Counsel. The Law Society supported the proposal which has the same basis as the proposal we put forward in respect of Solicitor Advocates. As of the end of the year, there were 87 Solicitor Advocates. A strong pool of Senior Counsel providing a wide range of professional legal services to meet diverse needs will benefit the local and international community. The Law Society will continue with its work in pushing for the relevant reform to enable eligible Solicitor Advocates to be conferred with the status of Senior Counsel.

#### Legislative amendment process

The legislative process can sometimes be lengthy. It is pleasing to note that in the 2021 Legislative Council ("LegCo") General Election on 19 December, at least 13 legal practitioners, consisting of 10 solicitors and 3 barristers, were elected to the 90-member LegCo. Mr. Ambrose Lam, Past President of The Law Society, was elected as LegCo member of the Legal Functional constituency. With more members with a legal practitioner's background joining LegCo, it is hopeful that they will be more empathetic to the difficulties that our proposals aim to resolve, and will help expedite the lengthy legislative process.

#### COVID-19

The COVID-19 pandemic sadly has not subsided as it entered its second year since its outbreak at the beginning of 2020. It continued to sweep across the globe in waves of varying intensity during the year.

As relief measures for the pandemic, The Law Society substantially reduced the 2021 membership fees and solicitors' practising certificate fees. The registration fees for foreign lawyers and foreign firms were also reduced by 50% for 2021/22 from 1 July.

In March, the surge of confirmed cases of infection linked to some fitness centres brought the impact of the pandemic even closer to us as the clusters appeared to have involved people mostly in the financial and legal sectors. The Law Society immediately wrote to various offices, including the Stock Exchange, the Securities and Futures Commission, the Companies' Registrar, the Commissioner of the Inland Revenue Department, the Official Receiver, and the Director of Legal Aid, to explain the impact on law firms where practitioners were mandatorily quarantined. We urged the offices to be sympathetic to applications (for example, for extensions of time and adjournments) necessitated by the sudden change of circumstances beyond the firms' control.

Since 2019, there has been a marked drop in the number of trainee solicitors. To retain talent in our profession, we applied for funding under the Government's Anti-Epidemic Fund 2.0 to administer the Legal Talent Recruitment Scheme (Trainee Solicitors). Under the Scheme, which was open for application from July, eligible law firms might apply for a specified monthly salary subsidy for a period of 12 months for the creation of one new opening for a trainee solicitor. The Law Society received over 100 applications.

Legal practitioners are often required to travel with their clients to provide legal services on matters that require their attendance in person. Travel, however, is most affected by the pandemic. In June, when exemptions from the compulsory quarantine requirement under the relevant COVID-19 regulations were available for application by executives in the banking, insurance and securities and futures sectors, The Law Society also put forward our case to the Administration and lobbied hard for a similar exemption for the legal sector.

Further, taking into account different difficulties caused to practitioners by the public health situation, The Law Society permitted our members to obtain their required annual Continuing Professional Development ("CPD") points within a period of 24 months (instead of 12 months) in the 2019/20 and 2020/21 CPD practice years.

The safety and well-being of our members and staff are of paramount importance to us. After carefully considering all relevant circumstances and the prevailing public health situation, the Council convened the 2021 Annual General Meeting ("AGM") of The Law Society in August (and not May in which the AGM is normally held).

#### **FUTURE**

The Council took decisive actions, by way of COVID-19 relief measures, to reduce the 2021 fees of membership, solicitors' practising certificates, and registration of foreign lawyers and foreign firms (from July). These fees form the main sources of income for The Law Society. The intervention costs incurred in respect of a large scale intervention commenced in 2020, coupled with the substantial reduction in these main sources of income in 2021, led to a deficit after tax of about HK\$52.1 million.

Against this background, The Law Society is not in a position to continue at the reduced fee rates for 2022. Accordingly, the fee level in 2022 for both solicitors and foreign lawyers and foreign firms will be back to the 2020 level. The 2022 membership fee will also be adjusted upwards for 2022. Consequently, the total amount of the practising certificate fee and the membership fee for solicitors will be HK\$9,000 for 2022. The fee level will be kept under regular review.

The Law Society will continue its key roles to promote the rule of law and the legal profession, act as a gatekeeper of professional standards, improve the practice environment, support our members and give back to the community.

I am deeply grateful to my fellow Council Members, the Secretariat and all those who assisted in the work of The Law Society for their support and contributions, without which we would not have been able to achieve what we did.

The year ahead is full of exciting challenges and I look forward to continuing to contribute to the best of my abilities for the benefit of the legal profession and the community.

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C. M. CHAN President



#### SECRETARY GENERAL'S REPORT

Entering the second year of the pandemic, The Law Society continued its operations with minimum disruption, while ensuring necessary infection control measures were in place to protect our staff and members.

The severity of the public health crisis seemed to have eased in the second quarter, around May, when the number of confirmed cases mostly remained in the single digits. Nevertheless, noting the dangers the virus continued to pose to the community, we remained vigilant and kept reasonable preventative measures in place which tracked the government recommended health and safety best practices.

The Law Society has over 100 committees, some of which have regularly scheduled meetings. Telephone and video conferencing facilities were in place to enable members to attend meetings remotely, where appropriate.

When the public health situation and other circumstances permitted, some events were organised in a hybrid format, rather than via a purely virtual format. A limited number of participants were admitted to attend the events in-person in compliance with the social distancing requirements while an unlimited number joined the events online. A hybrid event provides the best of both worlds as it allows for the sorely missed face-to-face social interaction to resume in a safe environment while also, with the help of technology, making the event accessible for those who cannot join physically.

With the team's positivity, fortitude and hard work, we are pleased to report that we were able to continue providing value for our members in different ways, notwithstanding the uncertainties presented by the prolonged pandemic.

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 38 social and networking events for members, including Family Fun Day (virtual), health talks and a virtual law fair, among many others;
- (b) coordinated six community projects, including Law Week, Teen Talk, Sing Tao Newspaper Column, School Talks, Community Talks and Legal Forum, which facilitated opportunities to deliver 61 talks to schools and the wider community and 26 visits to seven disciplined services departments were organised for nearly 900 students;

- (c) received three local delegations, met with five Consuls General in Hong Kong and organised seven virtual meetings with delegations from the Greater China region and other overseas jurisdictions;
- (d) coordinated and organised 25 events, including 24 virtual and hybrid events for counterparts in the Greater China region and overseas jurisdictions and one law course for the Peking University Law School;
- (e) attended 26 virtual events organised by counterparts in the Greater China region and overseas jurisdictions;
- (f) signed two Memoranda of Understanding with lawyers' associations, namely Daini Tokyo Bar Association and California Lawyers Association (International Law & Immigration Section).
- (g) issued over 17 submissions on public consultations and 16 press statements on issues relevant to the legal profession;
- (h) organised 302 training courses, attended by 30,180 participants, under the CPD Scheme and the Risk Management Education ("RME") Programme;
- (i) administered the annual Overseas Lawyers Qualification Examination ("OLQE") for a total of 165 candidates;
- coordinated over 240 activities of the 14 sports teams and nine recreational teams of The Law Society including classes and training sessions;
- (k) processed applications for (i) the subscription of 12,795 members, eight associate members, and 224 student members, (ii) the registration of 800 trainee solicitor contracts, (iii) the admission of 633 solicitors, (iv) the issue of 11,235 bilingual practising certificates, (v) the registration of 1,862 foreign lawyers and 84 foreign firms, (vi) the issue of 1,403 certificates of standing for solicitors/foreign lawyers and 20 for solicitors' firms and foreign law firms, as well as (vii) the issue of 186 letters regarding employment or training visas;
- accredited 3,857 CPD training courses and 112 other CPD activities as well as 196 RME courses and one other RME activities;

- reviewed 817 Statements of Compliance with CPD/ RME requirements completed by solicitors and conducted CPD audits on 613 practitioners;
- (n) handled 1,090 complaints on practitioners and employees of law firms; and
- (o) visited 51 law firms on 85 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 2021 are set out in other sections of this Annual Report.

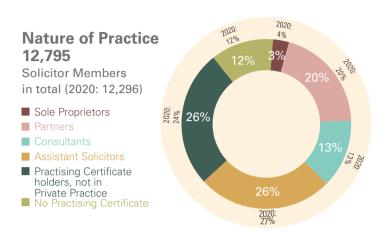
## MEMBERSHIP MOVEMENTS AND BREAKDOWNS

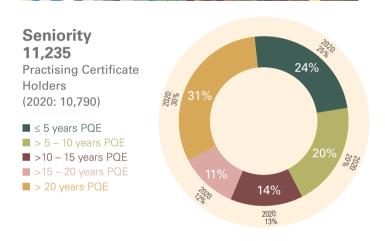
Our membership increased by 4.1% from 12,296 in 2020 to 12,795 as at the end of 2021. The growth rate is slightly higher than the average rate of 4% for the five-year period from 2017 to 2021. Out of our 12,795 members, 11,235 held a practising certificate, compared to 10,790 in 2020 representing a 4.1% increase.

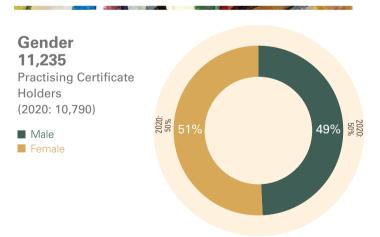
The charts on the right show a snapshot of the distribution of our membership in terms of their practice, seniority and gender as at the end of 2021.

Historically, the number of male practising certificate holders has always exceeded that of female holders. In 2020, the gap has narrowed with an equal split. In 2021, the ratio has reversed for the first time with 51% of female practising certificate holders and 49% of male holders.

During the year, 29 new Hong Kong law firms (32 in 2020) and 4 new foreign law firms (5 in 2020) commenced practice. On the other hand, 29 Hong Kong law firms (23 in 2020) and 6 foreign law firms (10 in 2020) ceased practice. Out of the 6 foreign firms that were closed, three became a Hong Kong law firm (compared to five conversions in 2020).







The number of foreign lawyers decreased by 5.2% from 1,546 (from 34 jurisdictions) in 2020 to 1,465 (also from 34 jurisdictions) in 2021. The top three jurisdictions where the most foreign lawyers registered as being their home jurisdictions in 2021 were, namely, the United States (38.6%), Mainland China (18.3%) and England and Wales (16.7%). There was an increase of 1.7% in the share of US firms and 0.6% for Mainland firms. A 1.7% drop in the share of England and Wales firms caused it to drop behind Mainland firms to the third place.

The number of foreign law firms decreased by 2.3% from 86 (from 22 jurisdictions) in 2020 to 84 (also from 22 jurisdictions) in 2021. The top three jurisdictions where the most foreign law firms registered as their home jurisdictions in 2021 were Mainland China (33.3%, compared to 33.7% in 2020), the United States (11.8%, compared to 12.6% in 2020) and Cayman Islands and British Virgin Islands (both sharing third place, with each taking up 8.6%).

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 2021, a total of 76 law firms have taken advantage of the provisions and become LLPs, out of which four were formed during 2021. Of these 76 LLPs, two ceased practice in 2017, one in 2018, one in 2019, four in 2020 and two in 2021. Of the remaining 66 LLPs as of the end of 2021, 14 were foreign firms and 52 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 2021, 15,527 unqualified persons were employed by Hong Kong law firms and 676 by foreign law firms, a decrease of 1% for Hong Kong law firms and an increase of 10% for foreign law firms, compared to 2020.

#### FINANCIAL POSITION

A deficit after tax of HK\$52.1 million for the year, compared to the surplus of HK\$34.5 million in 2020.

The 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\$88.3 million, representing a decrease of about 35.8% from HK\$137.6 million in 2020.

To alleviate the financial burden on members in the pandemic, the Council reduced the 2021 membership fee from HK\$800 to HK\$100, the 2021 practising certificate fee from HK\$6,500 to HK\$1,950 and the fee for registration of foreign lawyer and foreign firm by 50% from 1 July 2021.

The total income in 2021 from membership fees, practising certificate fees, foreign lawyer registration fees and foreign law firm registration fees have dropped by about 87%, 69%, 27% and 32% respectively from a total of about HK\$97.8 million in 2020 to about HK\$36.6 million in 2021, a total drop of about HK\$61.2 million.

With respect to expenditure, it has increased by 38.4% from about HK\$101.3 million in 2020, to approximately HK\$140.2 million in 2021.

The increase in expenditure was mainly due to the substantial intervention costs incurred in the intervention into the practice of Messrs Wong Fung & Co, which amounted to about HK\$25.4 million. The costs associated with the holding of the 2021 AGM in order to comply with the social distancing measures applicable at the time to accommodate the anticipated number of participants had also increased by about 157%, compared to those incurred for the 2020 AGM.

The Law Society is empowered under the Legal Practitioners Ordinance (Cap 159) ("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 2021, compared to two in 2020. 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 2021, the Council set aside HK\$35 million in the reserve. The reserve stood at HK\$50 million as at the end of the year.

Taking into account the deficit of HK\$52.1 million for the year, the accumulated surplus (inclusive of the reserve) was HK\$202.2 million with net current assets at about HK\$90.5 million.

To ensure that The Law Society is in a financially viable position to carry on its functions under the LPO and its Memorandum and Articles of Association, the membership fee and the practising certificate fee for 2022 have been adjusted respectively from HK\$100 to HK\$2,500 and from HK\$1,950 back to its 2020 level at HK\$6,500.

Membership and practising certificate fees are collected annually in advance at the end of the preceding year.

As a result, compared to 2020, our cash position at the end of 2021 increased by 4% from about HK\$203 million in 2020 to about HK\$211 million at the end of 2021 owing to an increase of the 2022 membership and practising certificate fees. The Law Society managed its cash reserves prudently and maintained them in fixed deposits spread among eight 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 70% 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 16(a) to (c) of the Financial Statements on page 109.

#### **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, the *Hong Kong* Lawyer. Print copies were distributed to solicitor members, registered foreign lawyers, associate members and trainee solicitors residing in Hong Kong up to the October issue. From the November issue onwards, the journal is freely available in digital format and the print version is only available on a paid subscription basis. Members are notified of the journal's publication by weekly Circulars with the provision of a link to the online version. For other publications like our weekly Circulars and the Law List, only electronic versions are available. For The Law Society's annual report, members are encouraged to opt out from receiving hard copies.

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 assigned a Law Society email account. The Law Society actively encourages members to take advantage of this facility. Communications from The Law Society to the general membership including surveys are all sent electronically to our members' Law Society email accounts.

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

- 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 participated in the Energy Saving Charter organised by the Environmental Bureau and were awarded with the Awards for Environmental Excellence by the Environmental Campaign Committee. We have renewed our pledge for 2021/22 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. We have successfully saved consumption of electricity and paper by 5% during the year, compared to the consumption in 2020.

Besides, we have signed the Green Event Pledge organised by the Environmental Protection Department in 2021 to promote green events.

#### **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 2021 and our total headcount for permanent staff stood at 114 at the end of the year. On personnel movement, the Secretariat had an overall turnover rate of 24.6% in 2021, compared to 16.7% in 2020. Mr. Eric Tse joined us as Director of Communications and External Affairs, Ms. Irene Lee as Assistant Director, Registration, Ms. Connie Lee as Assistant Director, Regulation and Guidance and Mr. Byron Hou as IT Consultant. 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 10 to 20 years.

Because of COVID-19, physical staff functions, for example, the Spring Dinner, had to be cancelled to comply with the social distancing requirements. Nevertheless, as far as practicable, staff activities were continued in an alternative format. Staff webinars on personal health work related topics (i.e., personal health, medical scheme and MPF updates) were organised throughout the year. An annual budget was also set aside to sponsor staff training to enhance 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 SECKETAKIAT Secretary General Heidi Chu

Deputy Secretary General Christine Chu

Director of Communications & External Affairs Joshua Cheng

(until January 2021)

Eric Tse (from August 2021)

Assistant Director, Communications & External Affairs Ella Chan

Assistant Director, Communications & External Affairs Banbi Chen

Assistant Director, Communications & External Affairs Elmo Wong

Director of Compliance Margot Tung

Conduct Vivian Yim

> Director, Registration

Christine Chong (until June 2021)

Michael Wong (from July to October 2021)

Irene Lee (from December

Director of Member Services Wendy Lee

Assistant Director, Administration and Human Resources

May Lo

Assistant Director,

Esther Cheng

IT Consultant Damon Lam (until February

Byron Hou (from February 2021)

Assistant Director, Member Services (I)

Iris Poon

Assistant Director, Member Services (II)

Robert Chan

Assistant Director, Professional

Director of Practitioners Affairs

Kenneth Fok Vivien Lee

Assistant Director, Practitioners Affairs (I)

Eileen Tam

Assistant Director. **Practitioners** Affairs (II)

Kally Lam

Indemnity Scheme Gigi Liu

Director of Standards & Development

Assistant Director, Regulation & Guidance (I)

Angela Li

Assistant Director,

Regulation & Guidance (II)

Grace Ho (until April 2021)

Connie Lee (from April 2021)

Assistant Director, Professional Development Iris Cheung





















































## SAFEGUARDING THE RULE OF LAW

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.

## JUDICIAL INDEPENDENCE

Judicial independence is one fundamental attribute of Hong Kong which is governed by the Rule of Law. The constitutional role of our judges and judicial officers is to apply only the law. Article 84 of the Hong Kong Basic Law expressly states that judges and judicial officers shall adjudicate cases in accordance with the law. Article 85 states that the courts of the Hong Kong Special Administrative Region ("HKSAR") shall exercise judicial power independently, free from any interference. The Judicial Oath taken by all judges and judicial officers requires adherence to the law and safeguarding of the law without fear or favour.

The Law Society has full trust and confidence in the strength of our judiciary in preserving its independence under "One Country, Two Systems" in accordance with the Basic Law. Our judges discharge their duties in full accordance with the law, honestly and with integrity, safeguard the law and administer justice without fear or favour, self-interest or deceit. Whilst rational and healthy criticisms are welcome, we see it as our duty to defend our judges when they are subject to unfair and unfounded attacks purely according to outcomes and political views.

A proper understanding of the administration of justice and the duties and responsibilities of the judges will help the public understand and better appreciate the meaning and value of the Rule of Law and the importance of judicial independence. The Law Society has thus issued public statements from time to time to defend judicial integrity, call for respect of the Rule of Law and remind the public on the proper ways to handle dissatisfaction of the outcome of a judgment.

In May, The Law Society noted from media reports that a District Judge had received threatening telephone calls after the Judge delivered her sentencing decisions in a case on the same day. The Law Society issued a public statement strongly condemning acts of intimidation or attempted intimidation against judges.

In September, The Law Society noted some public criticism of a Judgment dealing with an administrative challenge to the Chief Executive's request for the Legislative Council's approval of preliminary funding for the Lantau Tomorrow reclamation project. The Law Society issued a public statement to defend the court's decision making process, which is open, transparent and based on proper reasoning, and to highlight the importance of ensuring that any view formed or comment made is based on correct and verified information.

#### INDEPENDENCE OF THE LEGAL PROFESSION

In January, the HKSAR Government announced that a Queen's Counsel whom the Government had instructed to prosecute in a trial, had expressed concerns about the growing pressure and criticism from the UK community directed at him for his involvement in the case and had indicated that the trial should proceed without him.

The Law Society issued a statement on 27 January upholding the independence of the legal profession and the criminal justice system. The Law Society strongly condemned any attempt to assert pressure to inhibit the proper functioning of lawyers, contrary to the United Nations Basic Principles on the Role of Lawyers, and to interfere with the power of the Department of Justice to control criminal prosecutions in Hong Kong, contrary to Article 63 of the Basic Law.

#### **ACCESS TO JUSTICE**

Access to justice as a fundamental human right is guaranteed under Article 35 of the Basic Law. Legal aid plays a critical role in this regard. The Law Society regularly reviews the legal aid system. In October, enhancement measures on legal aid were proposed by the HKSAR Government with the publication of a discussion paper, which was submitted to the Panel on Administration of Justice and Legal Services of the Legislative Council ("AJLS Panel"). The Law Society reviewed the measures in detail and also attended a meeting of the AJLS Panel for a discussion on those measures on 26 October.

## DISSEMINATING PROPER INFORMATION

The Law of the People's Republic of China ("PRC") on Safeguarding National Security in the Hong Kong Special Administrative Region ("NSL") was passed by the National People's Congress Standing Committee ("NPCSC") and was added to the list of national laws in Annex III to the Basic Law pursuant to Article 18 of the Basic Law on 30 June 2019. It took effect in Hong Kong on the same day upon gazettal of the government promulgation. The NSL is an important piece of legislation for Hong Kong. It has stimulated mixed reactions and heated discussions both locally and internationally.

The Law Society approached the discussions from a legal perspective based on facts. We encourage diversity in views and free discussions. But to have meaningful and constructive debates, the views, though different, must all be formed on accurate information, which must be the common starting point.

Whenever a suitable opportunity arises in local and international events, The Law Society offers information from the primary source to ensure that discussions are continued properly on the basis of an accurate understanding of the NSL, that is, the text of the provisions of the NSL and not an interpretation of the effect of the provisions of the NSL.

In February, The Law Society issued a public statement reiterating the strength of Hong Kong's judicial and legal systems which demonstrated unwavering integrity and strong independence notwithstanding the challenges coming their way. The statement also set out the unique advantages enjoyed by Hong Kong, which continue, as a fact, to contribute to Hong Kong's status as an international legal and dispute resolution service hub.

Further, to help disseminate proper information, in November, The Law Society launched a legal fact check webpage aiming to make available to the public an easily comprehensible and reliable resource of legally related information.

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



The fiercely competitive legal services market continues to pose many challenges to solicitors in practice. The continuation of the COVID-19 pandemic presented yet an additional challenge for practitioners. 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

Implementing measures to reduce overheads for law firms was a top priority of The Law Society this year. 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 PIS contributions payable by law firms were reduced by onethird in the indemnity years 2011/12, 2013/14, 2014/15, 2015/16, 2017/18, 2018/19, by 50% in the indemnity year 2016/17 and 2019/20 and by 80% in the indemnity year 2020/21. In 2021, on the basis of the projections and particularly the impact of the pandemic, the Council decided to exercise its power to reduce the contributions for the indemnity year 2021/22 by one-third. The amount of reduction provided to the profession over these 10 indemnity years totaled about HK\$2.11 billion.

In addition to a reduction in PIS contributions, The Law Society also worked hard to see to the implementation of a number of other relief measures to alleviate the financial burden of members and law firms during the difficult times of the

pandemic. Rule 3 of the Practising Certificate (Solicitors) Rules was amended to reduce the fee payable for an application for a practising certificate for the practice year 2021 from HK\$6,500 to HK\$1,950. The Foreign Lawyers Registration (Fees) Rules were amended to reduce the first registration fees and renewal of registration fees of foreign lawyers and foreign firms by 50% commencing on 1 July for one year. The registration fees for general CPD courses were waived for the CPD practice year until 31 October.

## OTHER EFFORT TO COMBAT COVID-19

As a global legal and dispute resolution service hub, Hong Kong is proud to house many multi-jurisdictional legal practices. The demand to travel between Hong Kong and the rest of the world on the senior legal practitioners who manage and supervise their international practices is no different from that on the executives who have a global or regional role in corporations or in institutions in the banking, insurance or securities and futures sectors. The Law Society lobbied hard, unfortunately without success, with the government for, on an equal basis

as senior executives in other sectors that have been granted exemptions, the granting of quarantine exemption to the following who had completed a COVID-19 vaccination course:

- (a) Hong Kong based legal practitioners who practised in law firms regulated by the Law Society of Hong Kong and who were required to travel primarily for the purpose of managing the practice of their law firms for which they were responsible;
- (b) Visiting legal practitioners who maintained a managerial role in law firms regulated by the Law Society of Hong Kong were required to travel to Hong Kong primarily for the purpose of managing the practice of their law firms.

In light of the pandemic, the cap on the maximum number of 15 CPD points which might be claimed by attending live webinars was removed to enable solicitors to carry over any excess CPD points accumulated from the 2019/20 and 2020/21 CPD practice years to the 2021/22 CPD practice year.

Further, exemption and extension of time granted in 2020 to solicitor-mediators on the Panel of General Mediators, Panel of Family Mediators and Panel of Family Mediation Supervisors of The Law Society to comply with their CPD requirements in mediation training was further extended in December to cover all solicitor-mediators whose term of membership would expire at the end of the CPD year in 2021, 2022 and 2023 (as Panel membership is renewable on a 4-year basis).

The prolonged pandemic also affected the scheduling of solicitor admission hearings which had their capacity much reduced in order to comply with social distancing requirements. There was a long queue of applicants waiting for a court hearing for admission as solicitors. The long wait for admission could have financial and other implications for both the applicants and their law firms. The problem in some cases were compounded by travel restrictions and quarantine requirements imposed as a result of the pandemic. During the year, The Law Society has set up a Working Party on Paper Admission of Solicitors under the Civil Litigation Committee to consider, as an alternative to oral hearing, the option of processing admission applications on paper.

#### IMPROVEMENTS TO PRACTICE ENVIRONMENT

The implementation of the Judiciary's Information Technology Strategy Plan is important to legal practices, particularly in times like the pandemic when technology plays a crucial role in facilitating business continuity. The Law Society has set up a Working Party on Use of IT in Judicial Process under the Standing Committee on Practitioners Affairs to examine the use of information technology by courts and court users.

In addition, to prepare for the implementation of the Judiciary's Information Technology Strategy Plan, The Law Society assisted the Judiciary in conducting pilot runs by recruiting volunteer law firms. By September, three rounds of pilot runs on e-filing for selected types of civil proceedings at the District Court (namely personal injuries actions, tax claims and civil actions) have been successfully completed. The Judiciary intended to roll out the first type of civil proceedings, namely personal injury cases, for e-filing in the first quarter of 2022. For that purpose, an implementation notice under section 32 of the Court Proceedings (Electronic Technology) Ordinance (Cap. 638) to be issued by the Chief Justice was under consideration which provides for the electronic filing and inter-party service of the related court documents.

## CONTRIBUTIONS TO LAW REFORMS

The Law Society, through the valuable input of the various specialist committees under the Standing Committee on Practitioners Affairs, has reflected the views of the solicitors' profession in consultations on law reforms.

In 2021, a total of 17 public submissions were made on a wide range of reforms, which are set out below:

- (1) Consultation Paper on The Main Board Profit Requirement
- (2) Consultation Paper on Proposed Enhancements to the Competency Framework for Intermediaries and Individual Practitioners
- (3) Sentencing and Related Matters in the Review of Sexual Offences
- (4) Law Reform Commission
  Consultation: Outcome Related
  Fee Structures for Arbitration
- (5) Consultation on Control of Genuine Firearm Component Parts
- (6) Consultation Paper on Legislative Proposals to Enable Remote Hearing

- (7) Public Consultation on Implementation of United Nations Convention on the Rights of the Child
- (8) Consultation Paper on (i) the Proposed Code of Conduct on Bookbuilding and Placing Activities in Equity Capital Market and Debt Capital Market Transactions and (ii) the "Sponsor Coupling" Proposal
- (9) Consultation on Producer Responsibility Scheme on Plastic Beverage Containers
- (10) Consultation Paper on Listing Regime for Overseas Issuers
- (11) Consultation Paper on Review of Corporate Governance Code and Related Listing Rules
- (12) Submission on Crimes Amendment Bill 2021
- (13) Personal Data (Privacy) (Amendment) Bill 2021
- (14) Consultation on Regulation of Disposable Plastic Tableware
- (15) The Chief Executive's Policy Address 2021
- (16) Consultation on Special Purpose Acquisition Companies
- (17) Consultation on Proposed
  Amendments to Listing Rules
  relating to Share Schemes of
  Listed Issuers



## 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.

The CPD Scheme provides a wide variety of courses to cater for the different needs of practitioners. During the year, the following categories of courses were organised:

- (a) Courses on new or amended legislation and legal developments, for example, Mainland Judgements in Matrimonial and Family Cases (Reciprocal Recognition and Enforcement) Bill 2021; Important Amendments to the Solicitors (Professional Indemnity) Rules; New Family Court Procedures since 1 September 2021 under Practice Direction SL 10.4;
- Courses on updates on existing law and practice, for example, Update on Personal Injuries Claims; Professional Practice 2021; COVID-19: the Doctrine of Frustration and the Operation of Force Majeure in Hong Kong; Update on Conveyancing Cases 2021; Update on Contract Cases 2021; Property Law Cases 2021: Anti-Money Laundering and Counter Terrorist Financing Update; Anti-Money Laundering Update; Negligence 2021; Update on Competition Law; Update on the Legal Aid Schemes; and





Seminar on Mainland Judgements in Matrimonial and Family Cases (Reciprocal Recognition and Enforcement) Bill 2021 on 28 July

(c) General courses on different areas of practice.

Owing to public health considerations, the CPD and RME courses were conducted by webinars. The cap of 15 CPD points which can be claimed by attending live webinars under Guideline 5 of the CPD Information Package was removed.

In 2021, The Law Society accredited 3,857 CPD courses, out of which 43 courses were provided by The



Seminar on 'Should Arbitration Clause Be Used in Solicitor-client Retainers' in May

Law Society and 259 by Hong Kong Academy of Law Limited ("Academy") and 196 were also RME accredited. 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, 21 legal journals and books and 86 pieces of legal research projects for CPD purposes.

There were 63 accredited CPD providers under The Law Society's Provider Accreditation Scheme at the end of the year. The Law Society monitored the standard of accredited CPD courses by reviewing the course evaluation records and attending selected accredited courses. 22 courses were monitored during the year.

The Law Society also regularly updates the topics of the RME Electives. The College of Law, Australia and New Zealand were appointed to develop the

RME Elective on "High Risk Issues in Legal Practice".

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 hosted by The Law Society for the benefit of its members. On 4 November, renowned speakers from lawyers' associations and

business sectors around the world (including Mainland China, Malaysia, Indonesia, Russia, Myanmar and India) were invited to share their insights in our Belt and Road Webinar under the theme of "Global recovery and harmony through the Belt and Road Initiative".

#### 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 2021, The Law Society administered the 27th OLQE since its launch in 1995. 165 candidates sat the OLQE from 18 jurisdictions outside Hong Kong (nine were common law jurisdictions and nine were non-common law jurisdictions). Three candidates were Hong Kong barristers. The overall pass rate was 39%.



For the trainee solicitor route, prior to entering into a trainee solicitor contract, a person is currently required to complete the PCLL 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 liaising with the stakeholders on the Standing Committee on Legal Education and Training ("SCLET") and the Judiciary on its proposals to introduce these qualifying examinations. In July, steps were taken to implement a Protocol on the role of External Examiners and other Aspects of the PCLL by appointing the same External Examiners on the same or similar subjects across all three law schools and the same representatives on the different governing bodies of the three law schools. The Law Society is monitoring its implementation.

#### 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 84 foreign law firms and 1,465 registered foreign lawyers ("RFLs") from 34 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.

The Investigation Counsel conducted 20 visits to 12 law firms this year. One of these visits was 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, four 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. We made 85 visits to 51 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 2021, a total of six matters were submitted to the Tribunal Convenor and eight 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 2021.

## ANTI-MONEY I AUNDERING FEFORT

One of the most prominent international bodies focusing on combatting money laundering is the Financial Action Task Force ("FATF"). The FATF conducts peer reviews

("Mutual Evaluations") of each member on an on-going 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 2019. Hong Kong has been rated overall compliant by FATF.

Whilst FATF acknowledged The Law Society's efforts in raising the awareness of members in money laundering, it suggested that The Law Society should take a proactive and robust approach in monitoring and enforcing the AML and counterterrorism financing ("CTF") obligations applicable to solicitors. In response to FATF's recommendations, The Law Society evaluated the supervisory approach to monitoring legal professionals undertaken in other foreign jurisdictions and the remedial actions taken by local Designated Non-Financial Business Professions ("DNFBPs").

During the year, The Law Society worked on the preparation of an off-site AML review of law firms comprising completion of an AML questionnaire supplemented by a request for the firms to provide their AML policy and risk assessment.

Two AML seminars were conducted in June and November, with 649 participants attending. Guest speakers included representatives from the Security Bureau, the Department of Justice and the Financial Intelligence and Investigation Bureau. Another five AML/CTF accredited RME electives were delivered to 550 legal practitioners under the Law Society's RME Provider Accreditation Scheme.



# 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 and dispute resolution services to the local and international communities at every possible opportunity. Whilst international travel and large gatherings remained restricted due to the COVID-19 pandemic, The Law Society remained connected to our local, regional and global networks via digital platforms, promoting the Hong Kong legal profession with minimum disruption. We continued to offer a series of webinars and virtual conferences to the local and international communities in 2021. To attract and benefit a wider audience, most of these virtual events were offered free-of-charge. In addition to organising our own events, The Law Society also maintained a prominent presence in the international legal arena through our active participation in different international events virtually. By doing so, we have been able to

remain abreast of major developments across important legal markets. During 2021, The Law Society continued its work in enhancing the role of Hong Kong legal professionals under the Belt and Road Initiative and the development of the GBA.

Since 2017, The Law Society has organised an international Belt and Road Conference in Hong Kong to explore opportunities and discuss solutions for challenges under the Belt and Road Initiative for the legal profession. As part of Hong Kong Legal Week 2021, the 4th Belt and Road Conference was held on 4 November in a hybrid format. It was tremendously successful, attracting over 670 registrants from 24 jurisdictions. Under the theme "Global Recovery and Harmony through the Belt and Road Initiative" ("Initiative"), eminent speakers from government bodies, lawyers' associations and business sectors from around the world shared their valuable insights on practical and forward-looking topics, ranging from the opportunities and challenges of

ongoing initiatives and plans under the Initiative, practical guidance for lawyers on how to help businesses to navigate geo-political risks, to how best to strengthen the effectiveness of dispute resolution mechanisms applicable in jurisdictions along the Belt and Road. The Conference offered an invaluable platform for our members and other participants to explore how the Initiative speeds up worldwide collaboration and economic revival in light of the unprecedented changes happening around the world in recent years.

Furthermore, The Law Society remains committed in promoting Hong Kong's legal services market and encouraging members to seize opportunities under the 14<sup>th</sup> Five-Year Plan and the development of the GBA. In particular, The Law Society joined hands with the Department of Justice in organising two events in April and August, respectively. The first event, the "Policies, Strategies and Opportunities" webinar on opportunities for Hong Kong's legal

4<sup>th</sup> Belt and Road Conference in November





Webinar on Opportunities for Hong Kong's Legal Industry under the '14<sup>th</sup> Five-Year Plan' in April



Seminar on Opportunities for Hong Kong's Legal Industry in the GBA in August

industry under the "14th Five-Year Plan", was broadcast on different online platforms and received more than 87,000 views. The second event, the "Success through Synergy" seminar on opportunities for Hong Kong's legal industry in the GBA, attracted more than 500 registrants from different countries and regions, and recorded more than 31,000 views on various media platforms.

Since 2018, The Law Society and the lawyers' associations in the GBA have facilitated exchanges by establishing a joint meeting system. The Law Society

took part in the sixth and seventh joint meetings in January and April respectively, and chaired the eighth joint meeting in August which was held online. During the year, The Law Society hosted the inaugural webinar on real estate law under the "Laws in the GBA" Seminar Series, which attracted around 110 participants from the legal profession in the Mainland, Hong Kong and Macau. In November, the "Seminar Series on Civil Code" which was jointly organised by the Guangdong Lawyers Association, The Law Society and the Macau Lawyers Association was launched.

Opening up new jurisdictions and areas of work for our members is another priority for The Law Society.

Following the NPCSC's decision to authorise the State Council to proceed with the implementation of pilot measures for Hong Kong and Macau legal practitioners, who have obtained Mainland practice qualifications, to practise as lawyers in the nine municipalities in the GBA, the inaugural GBA Legal Professional Examination took place on 31 July, attracting more than 600 applications from Hong Kong legal practitioners. To assist the candidates in preparing for the examination, The Law Society



8<sup>th</sup> Joint Meeting for Lawyers Associations in the GBA in August



The 11th Cross Strait Four Regions Young Lawyers Forum

Webinar on GBA Development in September

organised a sharing session and acted as a supporting organisation for a seminar co-organised by the Department of Law of the Liaison Office of the Central People's Government in the HKSAR and the Department of Justice on 19 July and 9 September respectively.

To keep legal practitioners (especially those from overseas jurisdictions) abreast of the opportunities arising from the GBA development, The Law Society organised a webinar on GBA development on 16 September, with an encouraging participation of over 330 legal practitioners from around the world.

Besides the above effort, The Law Society also took the opportunity to promote Hong Kong legal and dispute resolution services to the international community on the following occasions:

- (a) Opening Symposium of the Workshop Series on "Advancing Professional Development on Economic and Trade Cooperation Zones along Belt and Road" by the City University of Hong Kong in January;
- (b) Joint Webinar by InvestHK and Chongqing Bar Association "Hong Kong – Unparalleled Opportunities

- to Expand Your Global Business" in January;
- (c) AEA-EAL Webinar on Mediation in January;
- (d) UIA Webinar Networking, Marketing, and Attracting Clients in Times of Pandemic in February;
- (e) LAWASIA Opening Ceremony & Inaugural Webinar of the Constitutional & Rule of Law Webinar Series in February;





Presidents' Roundtable at the Opening of Legal Year 2021 in Hong Kong in January





AIJA Women Network Webinar in March

LAWASIA – Opening Ceremony & Inaugural Webinar of the Constitutional & Rule of Law Webinar Series in February

- (f) Online Exchange Session on latest development in Sichuan Province and the Tianfu Central Legal-Services District jointly organised by The Law Society and Sichuan Lawyers Association in March;
- (g) AIJA Women Network Panel in March:
- (h) Roundtable on International Arbitration and Alternative Dispute Resolution in Malaysia in April;
- The Hong Kong Institute of Architecture Belt and Road Forum 2021 in April;

- (j) Rule of Law Webathon jointly organised by ABA, AIJA and UIA in May;
- (k) "Belt and Road: Hong Kong IN" Mainland Enterprises Partnership Exchange and Interface Programme by the HKSAR Government in May;
- (I) IBA Bar Leaders' Forum in May;
- (m) UIA Webinar for Bar Leaders in July;
- (n) LAWASIA Committee Webinar Month – One Belt, One Road Webinar in July;

- (o) 2021 ABA Virtual Distinguished Guests Roundtable in August;
- (p) 59th AIJA Annual Congress in August;
- (q) Straits Law Forum in August;
- (r) HKTDC 6<sup>th</sup> Belt and Road Summit in September;
- (s) Taiwan Lawyers Gathering cum the Annual Celebration Ceremony for Taiwan Lawyers in September;
- (t) HKTDC 4<sup>th</sup> Belt and Road Global Forum Annual Roundtable in September;



Rule of Law Forum 2021 in Shenzhen in December



MOU signing with California Lawyers
Association in July



Joint Webinar with Daini Tokyo Bar Association in March



Joint Webinar with The Law Society of England and Wales in July

- (u) International Conference of Legal Regulators: A Virtual Experience in late September to early October;
- (v) 16<sup>th</sup> LAWASIA Moot Competition 2021 – International Round in October;
- (w) 65th UIA Congress in October;
- (x) IILACE Conference in November;
- (y) 31st POLA Conference in November:
- (z) "Hong Kong-Cambodia

Partnership" Webinar by the HKSAR Government and Consulate General of the Kingdom of Cambodia in Hong Kong in November;

- (aa) LAWASIA 2021 Virtual Annual Conference in November; and
- (bb) Rule of Law Forum 2021 in Shenzhen in December.

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 activities that could benefit our members.

As of the end of 2021, The Law Society has signed 52 Memoranda of Understanding ("MOUs") with lawyers' associations or organisations in the Greater China Region, and 37 MOUs with overseas lawyers' associations and international legal organisations. The Law Society signed an MOU with Daini Tokyo Bar Association and California Lawyers Association (International Law & Immigration Section) in March and July respectively.



Celebration of the 20<sup>th</sup> Anniversary of the Establishment of The Hong Kong Coalition of Professional Services Seminar cum Luncheon in December



RME introductory session in August

To foster collaboration and strengthen exchanges between The Law Society and overseas lawyers' associations amidst the pandemic, a joint webinar series covering a wide spectrum of topics was held from March to December with our MOU counterparts from Japan, the United Kingdom, Germany and Malaysia:

- Joint Webinar with Daini Tokyo Bar Association in March (Topic: legal systems and the latest development of the legal profession under the pandemic);
- Joint Webinar with The Law Society of England and Wales in July (Topic: cross-border dispute resolutions and women in law);
- Joint Webinar with the German Federal Bar in September (Topic: LawTech development);

- Joint Webinar with Hyogo-Ken Bar Association in December (Topic: debt recovery); and
- Joint Webinar with the Malaysian Bar in December (Topic: Islamic finance).

Being a pioneer in mandating an RME Programme, The Law Society has been sharing our RME experiences with our counterparts in the Mainland and overseas jurisdictions. On 2 August, The Law Society organised an RME introductory session for members of overseas lawyers' associations and international legal organisations to raise awareness of risk issues within law firms and to promote good risk management of legal practice. It was well-attended by over 210 legal practitioners from 18 jurisdictions.

As a member body of the Hong Kong Coalition of Professional Services, The Law Society was one of the supporting organisations of a luncheon seminar held on 3 December in celebration of its 20<sup>th</sup> anniversary under the title "Challenges & Opportunities for and Contributions by Professionals under the 14<sup>th</sup> Five-Year Plan particularly in the GBA".

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**

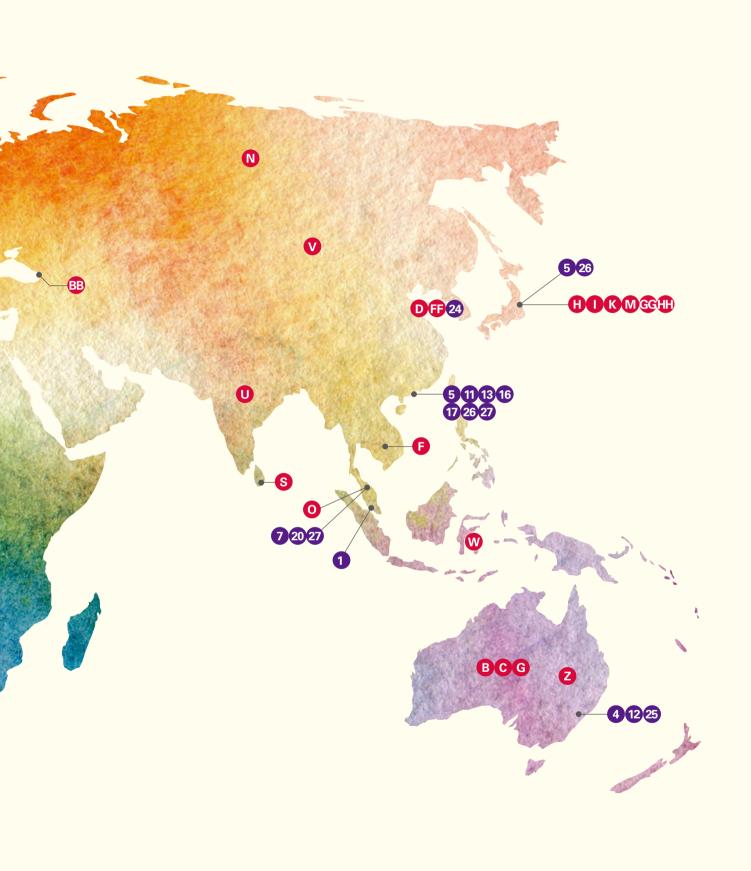


#### MOUs signed with overseas organisations prior to 2021: (1)

- Α. Czech Republic - Czech Bar Association
- В. Australia (Victoria) - Law Institute of Victoria
- Australia (Queensland) Queensland Law Society C.
- 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
- Н Japan (Tokyo) - Tokyo Bar Association
- Japan The Japan Federation of Bar Associations
- Luxembourg Le Barreau de Luxembourg J.
- Japan (Osaka) Osaka Bar Association K.
- Italy (Milan) Milan Bar Association
- M. Japan (Okinawa) - Okinawa Bar Association
- Russia Federal Chamber of Lawyers of the Russian Federation N.
- Malaysia The Malaysian Bar 0.
- Ρ. Hungary - Hungarian Bar Association
- Q. Spain (Madrid) - Madrid Bar Association
- R. Germany - German Federal Bar
- S. Sri Lanka - Bar Association of Sri Lanka
- Τ. Poland - Polish National Bar of Attorneys
- U. India - Bar Association of India
- ٧. Mongolia - Mongolian Bar Association
- W. Indonesia - Indonesian Advocates Association ("PERADI")
- Χ. Poland (Gdańsk) - Bar of Attorneys in Gdańsk
- Υ. France - French National Bar Council
- Z. Australia (New South Wales) - The Law Society of New South Wales
- UK (England and Wales) The Law Society of England and Wales
- Georgia Georgian Bar Association
- Slovenia Slovenian Bar Association
- DD Belgium - International Association of Young Lawyers (AIJA)
- United States (Florida) The Florida Bar International Law Section
- FF Republic of Korea - Seoul Bar Association
- Japan Hyogo-Ken Bar Association GG.
- Japan Daini Tokyo Bar Association HH.
- United States (California) California Lawyers Association (International Law and Immigration Section)

#### (II) International conferences and events attended in 2021 virtually:

- Opening of the Legal Year of Singapore (11 Jan)
- AEA-EAL Webinar on Mediation, based in Brussels (28 Jan)
  UIA Webinar on "Networking, Marketing, and Attracting Clients in Times 3. of Pandemic", based in Paris (16-17 Feb)
- 4. LAWASIA - Opening Ceremony & Inaugural Webinar of the Constitutional & Rule of Law Webinar Series, based in Sydney (18 Feb)
- 5. Joint Webinar of The Law Society of Hong Kong and Daini Tokyo Bar Association, based in Hong Kong and Tokyo (10 Mar)
- AIJA Women Network Panel, based in Brussels (31 Mar) 6
- Roundtable on International Arbitration and Alternative Dispute Resolution in Malaysia, based in Kuala Lumpur (6 Apr)
- 8. Rule of Law Webathon jointly organised by ABA, AIJA and UIA, based in Chicago, Brussels and Paris (4 May)
- IBA Bar Leaders' Forum, based in London (19 May)
- UIA Webinar for Bar Leaders, based in Paris (7 Jul) 10.
- Joint Webinar of The Law Society of Hong Kong and The Law Society of 11. England and Wales, based in Hong Kong and London (27 Jul)
- 12. LAWASIA Committee Webinar Month - One Belt, One Road Webinar, based in Sydney (27 Jul)
- The Law Society of Hong Kong's Webinar on Risk Management 13. Education, Hong Kong (2 Aug)
- 14. 2021 ABA Virtual Distinguished Guests Roundtable, based in Chicago (4 Aug)
- 15. 59th AlJA Annual Congress, Zurich (24-28 Aug)
- Joint Webinar of The Law Society of Hong Kong and German Federal Bar, based in Hong Kong and Berlin (1 Sep)
  The Law Society of Hong Kong's Webinar on GBA Development,
- 17. Hong Kong (16 Sep)
- International Conference of Legal Regulators: A Virtual Experience, 18. based in London (28 Sep-1 Oct)
- 19. Opening of the Legal Year of England and Wales (30 Sep)
- 16th LAWASIA Moot Competition 2021 International Round, 20. based in Kuala Lumpur (21-24 Oct)
- 21 IBA Global Showcase, based in London (25-29 Oct)
- 22. 23. 65th UIA Congress, based in Paris (27-30 Oct)
- IILACE Conference, Copenhagen (1-3 Nov)
- 24. 31st POLA Conference, based in Seoul (2-3 Nov)
- LAWASIA 2021 Virtual Annual Conference, based in Sydney (15-18 Nov)
- Joint Webinar of The Law Society of Hong Kong and Hyogo-Ken Bar Association, based in Hong Kong and Kobe (1 Dec)
- 27 Joint Webinar of The Law Society of Hong Kong and the Malaysian Bar, based in Hong Kong and Kuala Lumpur (10 Dec)



#### **Greater China Region**



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

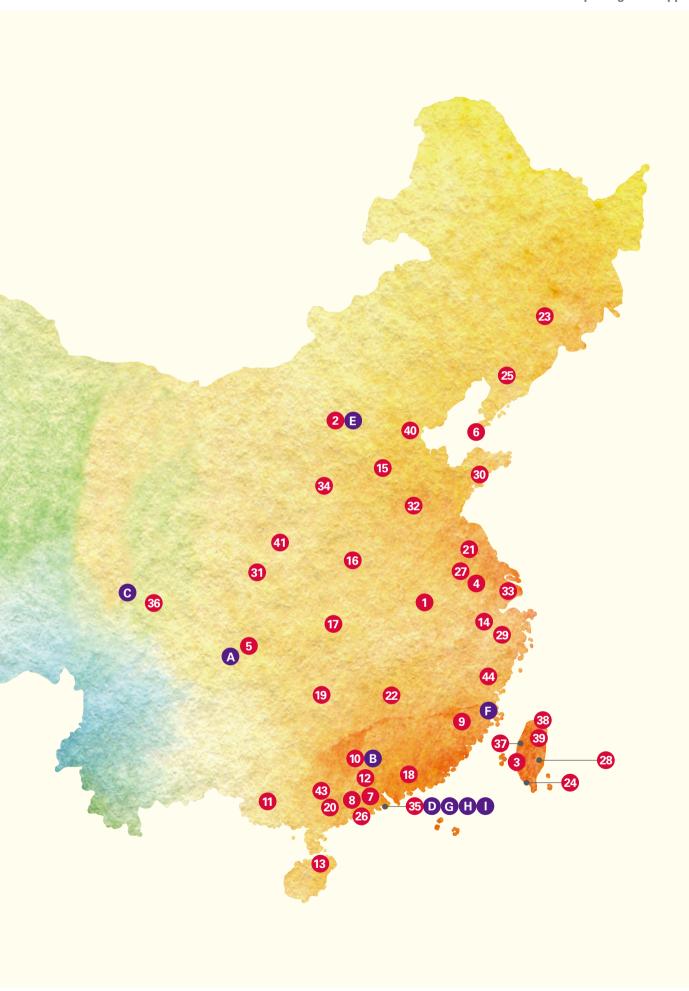
The Law Society signed an MOU with All China Lawyers Association in 2013 (lawyers association on national level)

- Anhui Lawyers Association
- Beijing Lawyers Association 2
- 3. Changhua Bar Association
- Changzhou Lawyers Association 4.
- 5 Chongqing Lawyers Association
- 6. Dalian Lawyers Association
- Dongguan Lawyers Association 7.
- 8 Foshan Lawyers Association
- 9. Fujian Lawyers Association
- 10. Guangdong Lawyers Association
- Guangxi Lawyers Association 11
- 12. Guangzhou Lawyers Association
- Hainan Lawyers Association 13. Hangzhou Lawyers Association 14
- 15. Hebei Lawyers Association
- Henan Lawyers Association 16.
- 17
- Hubei Lawyers Association
- 18. Huizhou Lawyers Association
- Hunan Lawyers Association 19.
- 20. Jiangmen Lawyers Association
- 21. Jiangsu Lawyers Association
- 22. Jiangxi Lawyers Association
- 23. Jilin Lawyers Association
- 24. Kaohsiung Bar Association
- 25. Liaoning Lawyers Association 26 Macau Lawyers Association
- 27. Nanjing Lawyers Association
- 28. Nantou Bar Association
- 29 Ningbo Lawyers Association
- 30. Qingdao Lawyers Association
- 31. Shaanxi Lawyers Association
- 32 Shandong Lawyers Association
- 33. Shanghai Bar Association
- 34. Shanxi Lawyers Association
- 35. Shenzhen Lawyers Association
- Sichuan Lawyers Association

- Taichung Bar Association 37
- 38 Taipei Bar Association
- Taiwan Bar Association 39.
- 40 Tianjin Lawyers Association
- 41. Xi'an Lawyers Association
- 42. Xinjiang Lawyers Association
- Zhaoqing Lawyers Association 43 Zhejiang Lawyers Association

#### Conferences and events attended in 2021 virtually

- Invest HK Webinar: Hong Kong Unparalleled Opportunities to Expand Your Global Business (12 Jan)
- The Sixth Joint Meeting for Lawyers Associations in the GBA (30 Jan)
- C. Online Exchange Session with Sichuan Lawyers (26 Mar)
- The Seventh Joint Meeting for Lawyers D. Associations in the GBA (17 Apr)
- Online Lectures for Peking University Law School (15, 22 & 29 May, 5 Jun)
- Straits Law Forum in Fuzhou (18 Aug)
- G. "Laws In The GBA" Seminar Series (II) - Cross-Border Insolvency Laws (18 Sep)
- Seminar Series On Civil Code (1) Marriage and Family Law (6 Nov)
- Rule of Law Forum 2021 (23 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 of Law regularly organise seminars to update members on imminent changes to the law and their practices. In 2021, we organised 302 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. An Online Enquiry Service platform is available to assist members. Members can simply loa 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 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 eight enquiries on professional conduct issues that were raised by members or referred from other Law Society committees.

#### **Practice management**

The following initiatives were implemented this year to assist members in enhancing their practice management skills:

- three practice management webinars were organised;
- (b) three articles on practice management were published in The Law Society's official journal, Hong Kong Lawyer,

- (c) a Members' Survey on COVID-19
  Pandemic was conducted in
  February to follow up with the
  survey to members on 5 May
  2020 to gauge the impact of
  COVID-19 on legal practice;
  subsequent to the survey, The
  Law Society implemented a
  number of new and existing
  measures to assist members to
  combat the pandemic;
- (d) an online Members' Forum on the topic "Back to Normal or Forward to a New Normal" was organised in March to explore different practice models that allow more flexibility in adapting to the changing practice environment; and
- (e) a Working Party on Client Engagement Letters was formed with the primary aims of identifying practice areas where a signed client engagement letter would be considered an essential tool for managing the risks of a law firm, and developing proforma client engagement letters and explanatory and/or guidance notes for the use of the same: three practice areas have been identified with the view to produce three template Client Engagement Letters which will be rolled out in 2022.

#### **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 2021, they conducted a total of 85 visits to 51 Hong Kong and foreign law firms.

#### **Technology**

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

(a) an inaugural programme named
"Future of Law" has been
designed to enable The Law
Society to find technological
solutions, or co-create new
solutions with innovation startups that best fit members'
needs and expectations; a few
technology service providers were
identified to develop customised
solicitors' accounting solutions for
members;

- (b) with the increased use of electronic bundles in court hearings, The Law Society has identified a few document bundling software, with the plan to select and customise a software to assist members in the preparation of bundles with full compliance with the requirements of the Hong Kong Judiciary.
- (c) one article was published under the InnoTech section of the monthly journal of The Law Society, Hong Kong Lawyer.
- (d) six webinars and workshops with various themes related to the use of lawtech were organised.

Further, enhancements were made to The Law Society App. As of the end of the year, there were 22,838 cumulative downloads 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 legal and practice-specific advice, with priority given to matters affecting legal



Members' Forum on "Back to Normal or Forward to a New Normal" in March



Webinar on Hong Kong Legal Cloud in April

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. The online 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 busy work schedules. In 2021, The Law Society continued to administer 14 sports teams and nine recreational groups, who held practice sessions for members throughout the year.

Whilst many activities had to be cancelled this year because of the

COVID-19 pandemic, a variety of online members' functions were organised, including:

- the virtual Members' and Family Fun Day under the theme of "Love the Moment and Keep Moving" attracting around 200 members and their children;
- three online health talks; and
- a webinar on "An introduction to Westlaw Asia's new user interface & Practical Law Hong Kong" on 25 February;

Where conditions permitted physical events, to ensure full compliance with the relevant laws and social distancing measures, The Law Society introduced guidelines to govern the proceedings of activities held during the year.

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 continued to be made available and 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 and 2022 calendar cards to members.

# Tith MEMBERS & FAMILY FUN DAY Love the Moment and Keep Moving 香港律師會與你愛在當下 11th Members and Family Fun Day in June

#### SUPPORT FOR SECTOR-SPECIFIC NEEDS

#### In-house lawyers

An increasing number of our members work as in-house lawyers ("IHLs"). At the end of 2021, around 29.3% of our members holding a practising certificate were not in private practice.

The Law Society set up the In-House Lawyers Committee ("IHLC") in February 2011 to provide a platform for IHLs to share their experiences and resources, exchange views and ideas, as well as strengthen communication between IHLs and private legal practitioners. The IHLC organised and also co-organised with other organisations or law firms a variety of webinars on topics relevant to inhouse solicitors throughout the year, including:

- (a) the 2021 Annual Conference of In-House Lawyers with the theme "Legal Pathways to Sustainability" was held virtually on 15 September in celebration of the 10<sup>th</sup> anniversary of the establishment of IHLC;
- (b) the "Sweat & Glory" series where speakers shared experience and knowledge on topics pertinent to the daily work and career development of IHLs; and
- (c) four seminars in collaboration with law firms under the "In-House Lawyers Training Programme".

The Working Party for IHLs conducted a survey in November which aimed at gathering information on demographics of IHLs in Hong Kong, their experiences and feedback on The Law Society's activities, as well as gauging their interest to interact with members in private practice and vice-versa, and ways to enhance their communication with The Law Society.

#### Small to medium law firms

As of 31 December, about 47% of law firms in Hong Kong are sole proprietorships and 41% of firms with up to five partners. The Law Society has set up a dedicated working party to consider issues relevant to small to medium-sized law firms ("SME firms"). To help SME firms keep up-todate on the latest technology that can assist law firms in their daily practice, The Law Society co-organised a seminar with eBRAM International Online Dispute Resolution Centre Limited on 29 March, where speakers introduced the technological tools and online dispute resolution platform to members.

#### **Senior members**

We treasure the invaluable experiences of very senior and significant members of The Law Society. The Working Party on Historical Archive launched the Oral History Project to invite senior members to be interviewed with the aim of establishing an archive that documents the inspirational stories of notable figures of our local profession. During the year, 14 prominent figures of the legal community were interviewed under the Oral History Project to share their unique insights through their wealth of experience. A webpage dedicated to the Project was launched in October to showcase the video and/or audio recordings of the interviews.

#### **Roll of Honour**

According to The Law Society's Articles of Association, the Council may as a special honour admit to membership of the Roll of Honour any solicitor whose name remains on the roll of solicitors and who has, in the opinion of the Council, given such distinguished service to the Society or its Council, the development of the legal profession in Hong Kong or the practice of law, that his or her contribution warrants recognition by the Society.

A member of the Roll of Honour shall be entitled to all the rights and privileges of a member of the Society but shall not be required to pay any membership fee.

Mr. Michael Lintern-Smith and Mr. Lester Huang were admitted to The Law Society's Roll of Honour on 15 April 2020 and 24 August 2021 respectively. Owing to the pandemic, no formal admission ceremony was held in 2020. When the public health situation improved in August, we were honoured to hold the admission

ceremony for both Mr. Lintern-Smith and Mr. Huang at The Law Society's 24 August AGM.

Pursuant to The Law Society's Articles of Association, the Council may also admit any person it deems fit as an Honorary Member for Life of the Law Society. At the AGM on 24 August, the Council admitted the former Chief Justice Mr. Geoffrey Ma Tao-li as an Honorary Member for Life of The Law Society. Mr. Ma was the third Honorary Member for Life of The Law Society, after Mr. Andrew Li, the first Chief Justice of the Court of Final Appeal of HKSAR and Professor Michael Wilkinson.

Mr. Huang, Mr. Lintern-Smith and Mr. Ma are highly respected members of the profession whose distinguished contributions to The Law Society, the practice of law and the development of the legal profession in Hong Kong as a whole have set a role model for us all. There were 35 members and three members respectively on The Law Society's Roll of Honour and Honorary Membership List as of the end of the year.



2021 Annual Conference of In-House Lawyers in September



Seminar with eBRAM on Latest Development in LawTech in March

## Young solicitors, trainee solicitors and student members

About 24% of our members were admitted on or after 1 January 2017 (i.e., with five years or less postadmission experience) as of 31 December. The Law Society's Young Solicitors' Group ("YSG") was set up to support the needs of this segment of our members. In addition to organising activities to encourage young members to network with other solicitors and events to reach out to law students and trainee solicitors, The Law Society also helps promote the culture of sharing in the profession.

In 2021, the CONNECTED
Programme continued for the 11<sup>th</sup>
year notwithstanding the COVID-19
pandemic. 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. Given the public health situation, mentors, buddies and mentees were encouraged to connect with each other safely by electronic means. Two virtual events under the CONNECTED Mentorship and Buddy Scheme were organised to keep mentors, buddies and mentees connected during the year.

The first pilot phase of the "Sit-In Programme for Members of the YSG" was launched in March to provide a platform for junior practitioners to transition from YSG to other Law Society committees by affording them an opportunity to participate in other Law Society committees as Observers.

In September, as a result of the arrangement of The Law Society, the Hong Kong Advocacy Training Council ("HKATC") agreed to open its training programme on "Prosecution on Fiat" ("Training Programme") to Law Society

members with at least one year of post qualification experience. Those who complete the Training Programme may apply to join an assessment by the Department of Justice. Upon satisfactory completion of the assessment, the members' names will be considered for inclusion on the Prosecutions Division Magistrates' Courts 'B' Fiat List.

#### Student members

As of the end of December, there were 224 Student Members.

The Law Society also organised its first Joint University Virtual Law Fair on 11 November to allow law students of the three local law schools to learn from YSG members about the different practice areas in the legal profession.

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



Tribute to our Senior Members - Oral History Project



# 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 do so by providing structured opportunities. During the year, The Law Society organised a series of community projects, including the following:

 Law Week – Law Week celebrated its 30<sup>th</sup> anniversary with a series of activities, most of which were organised in a hybrid format owing to the pandemic. A legal time capsule created 30 years ago was opened at the event's opening ceremony, which was attended by distinguished guests from the government and the legal profession. Volunteer solicitors took part in the shooting of around 30 videos on legal tips and five episodes of time-travel mini-drama series to explain legal issues the public may encounter in everyday life. Four sessions of free community legal talks were also organised, allowing instant interaction between the speaker solicitors and members of the general public;

Teen Talk - Teen Talk celebrated its 10th anniversary with over 30 sessions of visits to seven disciplined services departments. Participating students were provided with the opportunity to learn about the daily operations of the departments and to visit their facilities that are not generally open to the public. Over 150 students submitted impressive written reflections about their participation in the Teen Talk activities. The five best performing students won the chance to enjoy a flying experience with the Government Flying Service;



Law Week 30<sup>th</sup> Anniversary Opening Ceremony in November



Law Week – Video Shooting of Mini-drama Series on Legal Issues



Law Week – Video Shooting on Legal Tips

- the Legal Forum "Be an Upright Citizen" – the Legal Forum was co-organised with the Hong Kong Federation of Youth Groups, which was attended by 317 secondary and university students. The half-day forum consisted of two sessions, covering topics including "Introduction to the Hong Kong Legal System and the Rule of Law" and "Internet-related Crimes";
- 39 school talks and written articles posted via online media and newspaper columns (e.g.

- contributing articles to the "Legal Mailbox" weekly columns in SingTao Daily) by volunteer solicitors sharing their legal knowledge throughout the year;
- 17 community talks on requests by non-governmental organisations ("NGOs") were held throughout the year;
- 92 law firms listed in the
  Directory of Hong Kong Law
  Firms 2021 offered to provide
  free legal consultation of up to 45
  minutes to the public on 24 areas
  of practice; and
- the Free Legal Helpline –
  the Helpline manned by 155
  volunteer solicitors handled over
  9,000 requests for assistance
  since its establishment in 2013 in
  personal injury, matrimonial law
  and criminal law as well as the
  two areas of wills and probate
  and employment law which were
  recently added in May; a Pilot
  Scheme on Mediation has been
  launched since 2014 under the
  Helpline to provide free telephone
  session on mediation.



Teen Talk 10th Anniversary – visit to disciplined services departments





Teen Talk 10th Anniversary interview by Metro Finance

Teen Talk 10th Anniversary – visit to disciplined services departments

The Law Society also collaborated with various organisations on different voluntary projects benefiting different sectors of the community. These included:

- the "NGOs Governance Platform Project" with Hong Kong Council of Social Service to promote best practice and experience sharing among board members of their NGO members;
- the "Social Enterprise Legal Seminar Series" with Hong Kong Council of Social Service has been held for nine consecutive years to help social enterprises better

- understand the legal aspects of their operations;
- the "Free Legal Advice Service on Building Management" with the Home Affairs Department where the Law Society assisted owners corporation and building owners and facilitated the processing of 183 cases; and
- the "Three-Year Pilot Free
  Outreach Legal Advice Service
  on Building Management" with
  the Home Affairs Department to
  enhance legal support to Owners'
  Corporations in conducting general
  meetings. Nine cases had been

processed in 2021 with three other cases in progress.

To further promote pro bono service, The Law Society organised a webinar on "Pro Bono Opportunities for Lawyers in Hong Kong" in June to give an overview of how lawyers in Hong Kong can get involved in pro bono work and use their skills for the benefit of the wider community. Two articles were published in the "Pro Bono in Hong Kong" section of The Law Society's monthly journal, Hong Kong Lawyer, to promote pro bono work in Hong Kong, and to inspire lawyers to include pro bono in their law practice.



The 33<sup>rd</sup> HKSAR Outstanding Students Selection





School Talk in September

Legal Forum 'Be An Upright Citizen' in July

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. The 2021 Pro Bono and Community Service Recognition Programme ("2021 Programme") was well received with over 300 applications. A total of 42 law firms and 236 lawyers received awards including Individual and Law Firm awards and Distinguished Awards. The 2021 Programme also introduced a new "Special Award for the Year" to encourage lawyers and law firms to utilise their resources and expertise in serving different sectors.



Judging Panels for 2021 Pro Bono and Community Service Recognition Programme

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

## **Committees and Working Parties Reporting Directly to the Council**

#### **Honours Committee**

Huen WONG (Chair)

Warren P. GANESH

Anson K.C. KAN

Amy Y.K. LIU

Amirali B. NASIR

Melissa K. PANG

Paul C.Y. TAN

Roden M.L. TONG

Herbert H.K. TSOI

Secretary: Secretary General

#### Hong Kong Solicitors Indemnity Fund Ltd

Amirali B. NASIR (Chair)

Colin B. COHEN

Brian W. GILCHRIST

Christopher G. HOWSE

Richard KEADY

Alexander H.Y. LEUNG

Peter C.L. LO

Patrick R. MOSS

Andrew W.Y. NG

David G. SMYTH

Norris H.C. YANG

Secretary: Essar Insurance Services Ltd.

#### **PIS Claims Committee**

Brian W. GILCHRIST (Chair)
Colin B. COHEN (Vice-Chair)

Simon P. CLARKE

Johnny C.M. FEE

Olivia H.Y. KUNG (joined in February)

George D. LAMPLOUGH

Jeffrey H. LANE (resigned in January)

Gary A. SEIB

Jamie J. STRANGER (joined in February)

Gareth H. THOMAS Ronald W.T. TONG Careen H.Y. WONG

Felix K.Y. YAU

Secretary: Essar Insurance Services Ltd.

#### **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

#### **PIS Panel Solicitors Selection Board**

Amirali B. NASIR (Chair)

Brian W. GILCHRIST Stephen W.S. HUNG Roden M.L. TONG

Secretary: Assistant Director, Professional Indemnity

Scheme

#### **Professional Indemnity Advisory Committee**

David G. SMYTH (Chair)

Kevin R. BOWERS (resigned in May)

Ming L.M. CHUNG Richard KEADY Susan P.S.K. LIANG Amirali B. NASIR Andrew W.Y. NG

Robin S. PEARD (resigned in January)

Thomas S.T. SO Fiona J. STEWART Gareth H. THOMAS

Peter K.H. NGAI

Secretary: Assistant Director, Professional Indemnity

Scheme

## Working Party on PIS Gross Fee Income Reports and Contributors

Andrew W.Y. NG (Chair)

Amirali B. NASIR Thomas S.T. SO Huen WONG

Secretary: Assistant Director, Professional Indemnity

Scheme

#### **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 (Resigned in September)

Stephen W.S. HUNG Clarice M.T. KAN Frederick K.C. KAN

Elaine Y.M. LO (Joined in October)

Amirali B. NASIR Melissa K. PANG Robert C. RHODA Careen H.Y. WONG Huen WONG

Secretary: Director of Communications and External Affairs

## Belt and Road Conference 2021 Organising Committee

Frederick K.C. KAN

(Chair)

C. M. CHAN Nick CHAN

Neville C.H. CHENG Heidi H.Y. CHUI Julianne P. DOE Brian P.C. HO

Stephen W.S. HUNG Olivia H.Y. KUNG Karen LAM

Jonathan T.W. LEE
Daniel N.C. LEUNG
William W.S. LING
Daphne F.Y. LO
Catherine L.M. MUN
Amirali B. NASIR
Melissa K. PANG
Robert C. RHODA
Hin Han SHUM

Thomas S.T. SO Ronald K.N. SUM David N. TIANG Henry Y.H. WAI Careen H.Y. WONG

Louise K.F. WONG

James K.T. WONG

Philip W.C. WONG

Ann M.S. YEUNG

Secretary: Assistant Director, Communications and

External Affairs

## Committee on Regional Comprehensive Economic Partnership Agreement

Frederick K.C. KAN Bonita B.Y. CHAN (Chair) (Vice-Chair)

C. M. CHAN Nick CHAN

Neville C.H. CHENG Heidi H.Y. CHUI Julianne P. DOE Deborah S.W. FONG Olivia H.Y. KUNG

Jonathan T.W. LEE
Daniel N.C. LEUNG
David Y.C. LUK

Patrick K.W. MAK Melissa K. PANG David N. TIANG Henry Y.H. WAI

Careen H.Y. WONG Louise K.F. WONG

Secretary: Director of Communications and External Affairs

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

Roden M.L. TONG (Chair from November)
C. M. CHAN (Chair until November)

(joined in December)

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

Heidi H.Y. CHUI Brian P.C. HO

Stephen W.S. HUNG Frederick K.C. KAN Ronald Y.H. KAN Ambrose S.K. LAM

Karen LAM Alan Y.K. LAU

Jonathan T.W. LEE
Daniel N.C. LEUNG
William W.S. LING
Eric C.H. LUI

Patrick K.W. MAK

Catherine L.M. MUN (retired in December)

Melissa K. PANG Thomas S.T. SO David N. TIANG Careen H.Y. WONG Lawrence S.H. YEUNG

Gary S.K. YIN

Secretary: Assistant Director, Communications and

External Affairs

#### **Greater Bay Area Sub-Committee**

Thomas S.T. SO (Chair)

C. M. CHAN
Rico W.K. CHAN
Neville C.H. CHENG
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 Alan Y.K. LAU Jonathan T.W. LEE Eric C.H. LUI Patrick K.W. MAK

Catherine L.M. MUN (retired in December)

Melissa K. PANG Henry Y.H. WAI Careen H.Y. WONG James K.T. WONG

Lawrence S.H. YEUNG

Secretary: Assistant Director, Communications and

External Affairs

## Working Party on the Promotion of Law Society Courses and Initiatives in Greater China Region

Stephen W.S. HUNG (Chair)

C. M. CHAN

Neville C.H. CHENG
Natalia K.Y. CHEUNG
Frederick K.C. KAN
William W.S. LING
Melissa K. PANG
Thomas S.T. SO
Henry Y.H. WAI
Careen H.Y. WONG
James K.T. WONG
Lawrence S.H. YEUNG

Secretary: Assistant Director, Communications and

External Affairs

#### Working Party on Research on Greater Bay Area

Neville C.H. CHENG (Chair)

James K.T. WONG (Vice-Chair)

Rico W.K. CHAN
Natalia K.Y. CHEUNG
Heidi H.Y. CHUI
Brian P.C. HO
Ronald Y.H. KAN
Daniel N.C. LEUNG

Henry Y.P. WAI

Secretary: Assistant Director, Communications and

External Affairs

## **Cross Strait Four Regions Young Lawyers Forum 2021 Organising Committee**

Patrick K.W. MAK (Chair)

James K.T. WONG (Vice-Chair)

C. M. CHAN (Advisor)

Careen H.Y. WONG (Advisor)

Bronco M.T. BUT George K.H. CHAN Rico W.H. CHAN Neville C.H. CHENG Heidi H.Y. CHUI Raphael Y. HUI William C.Y. KONG Olivia H.Y. KUNG

Alexander H.Y. LEUNG (resigned in July)

Daniel N.C. LEUNG
William W.S. LING
Daphne F.Y. LO
Richard K.H. POON
Hin Han SHUM
Johnny K.C. SIU

William W.L. TONG Henry Y.P. WAI

Sharon S.Y. TAM

William W.K. WONG

WU Hao

Jackie N.M. YEUNG Jonathan M.F. YEUNG

Secretary: Assistant Director, Communications and

External Affairs

#### **Steering Committee on Compliance Reform**

Christopher K.K. YU

(Chair)

Jimmy K.H CHAN
Calvin K. CHENG
Doreen Y.F. KONG
Simon J. MCCONNELL
Careen H.Y. WONG
Davyd WONG

Secretary: Director of Compliance

#### **Working Party on Dreamvar's Case**

Amirali B. NASIR

(Chair)

C. M. CHAN

Debbie F. CHEUNG Doreen Y.F. KONG Simon S.C. LAI Billy W.Y. MA Fiona J. STEWART Roden M.L. TONG

Secretary: Assistant Director, Practitioners Affairs (I)

#### **Working Party on Review of Standing Orders**

C. M. CHAN (Chair)

Heidi K.P. CHU Mark DALY

Doreen Y.K. KONG Kenneth LAM Janet H.Y. PANG Melissa K. PANG Jonathan ROSS

Michelle W.T. TSOI Careen H.Y. WONG Christopher K.K. YU

Secretary: Deputy Secretary General

## Working Party on Law Society Examination and Related Topics

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

#### **Working Party on Review of Intervention**

Calvin K. CHENG (Chair)

C. M. CHAN

Warren P. GANESH Doreen Y.F. KONG Kenneth LAM Amirali B. NASIR Janet H.Y. PANG Melissa K. PANG

Christopher K.K. YU

Secretary: Director of Compliance

#### **Working Party on 2021 Annual General Meeting**

Amirali B. NASIR (Chair)

Eric T.M. CHEUNG Kenneth LAM Roden M.L. TONG Christopher K.K. YU

Secretary: Deputy Secretary General

**Consents Committee** 

#### **Standing Committee on Compliance**

Christopher K.K. YU	(Acting-Chair in	(11/11)
	September,	
	Chair from October)	
Pierre T.H. CHAN	(Chair until August,	(7/9)
	resigned in November)	
Jimmy K.H CHAN	(joined in October, Vice-	(2/2)
	Chair from October)	
C. M. CHAN	(retired in October)	(3/9)
Nick CHAN		(4/11)
Serina K.S. CHAN		(9/11)
Paul K.Y. CHOW		(6/11)
Warren P. GANESH		(11/11)
Brian W. GILCHRIST	(retired in September)	(8/8)
Arthur K.H. HONG		(8/11)
Stephen W.S. HUNG		(10/11)
Henson LAM		(9/11)
Stephanie W.Y. LAU		(6/11)
Andrew Y.B. LEE		(9/11)
Amirali B. NASIR		(10/11)
Robert C. RHODA		(9/11)
Jonathan ROSS		(11/11)
Michelle W.T. TSOI		(6/11)
Annie P.Y. WONG		(7/11)
Davyd WONG		(8/11)
Justin H.Y. YUEN	(joined in October)	(2/2)

Secretary: Director of Compliance

Note: Figures shown in the "()" denote the meeting attendance during the year.

Amirali B. NASIR	(Chair)
Melissa K. PANG	
Vincent CHIN	
IP Shing Hing	
Raymond M.S. KWOK	
Henry H.W. LAI	
Billy Y.C. LAM	
Henson LAM	
Karen LAM	
William C.W. LAM	(retired in June)
Jonathan T.W. LEE	
Eddie K.F. LOOK	(joined in October)
NG Kin Wah	
Roden M.L. TONG	
Annie P.K. WONG	
Li Chien WONG	
Ann M.S. YEUNG	
Secretary: Director of Complian	nce

#### **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.

## Working Party to Review the Status of Compliance Letters and Delegation of Powers

Nick CHAN (Chair

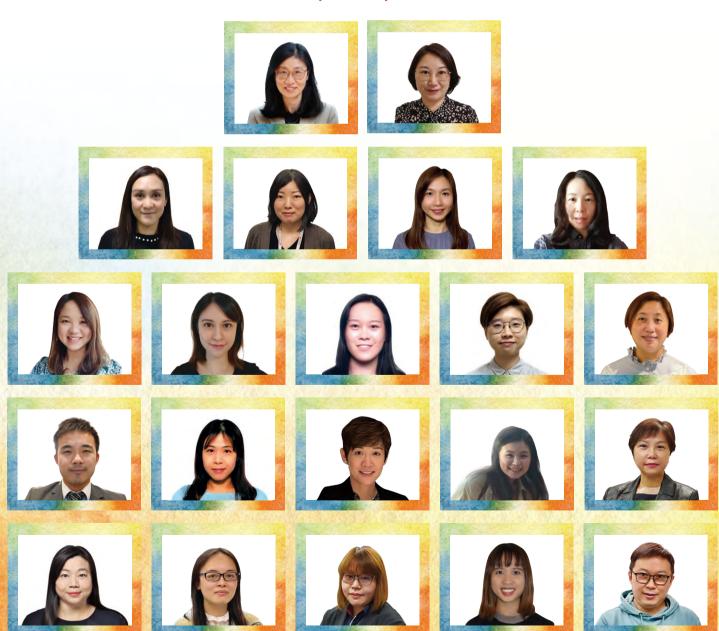
Pierre T.H. CHAN (retired in August)

Warren P. GANESH Amirali B. NASIR Robert C. RHODA

Davyd WONG (joined in August)

Secretary: Director of Compliance

#### **Compliance Department**



#### **Standing Committee on External Affairs**

Roden M.L. TONG	(Chair from October)	(2/2)
Denis G. BROCK	(Chair until September)	(8/9)
Ronald K.N. SUM	(Vice-Chair from	(2/2)
	October)	
Doreen Y.F. KONG	(Vice-Chair, retired in	(7/7)
	October)	
C. M. CHAN		(8/9)
Jimmy K. H. CHAN	(joined in October)	(2/2)
Pierre T.H. CHAN	(resigned in November)	(2/7)
Mark DALY		(5/9)
Tom K.M. FU	(joined in October)	(2/2)
Stephen W.S. HUNG		(9/9)
Frederick K.C. KAN		(8/9)
Olivia H.Y. KUNG		(9/9)
Simon S.C. LAI		(4/9)
Simon MCCONNELL	(joined in December)	(0/0)
Amirali B. NASIR		(9/9)
Janet H.Y. PANG	(retired in October)	(2/7)
Melissa K. PANG		(9/9)
Robert C. RHODA		(7/9)
Jonathan ROSS		(7/9)
Hin Han SHUM		(8/9)
Thomas S.T. SO		(3/9)
Michelle W.T. TSOI		(7/9)
Maggie Y.T. TSUI	(retired in March)	(0/2)
James K.T. WONG	(retired in March)	(2/2)
Louise K.F. WONG		(9/9)
Nathan S.K. WONG		(8/9)
Ann M.S. YEUNG	(joined in January)	(8/9)

Secretary: Director of Communications and External Affairs

Note: Figures shown in the "()" denote the meeting attendance during the year.

#### Law Week 30th Anniversary Organising Committee

Nadine LAI	(Chair)
Nathan S.K. WONG	(Vice-Chair)
William W.L. TONG	(Vice-Chair)
Do Do CHAN	
George K.H. CHAN	
Rico W.H. CHAN	
Sally Y. CHEN	
Sharon S.M. HUEN	
Raphael Y. HUI	
William C.Y. KONG	
Martin C.H. LEONG	
Daphne F.Y. LO	
John C.Y. LO	
SAUW Yim	
Sharon S.Y. TAM	
Benjamin W.S. WAN	
Catherine K.Y. WONG	
Cecilia Grace L.A. WONG	
James K.T. WONG	
Louise K.F. WONG	
Natalie S.W. WONG	
Patricia WONG	
William W.K. WONG	
Florence X.F. YAN	
Ann M.S. YEUNG	
Jackie N.M. YEUNG	
Sherman S.M. YEUNG	
Vanessa Y.Y. Young	
Constant Assistant Diseases	C

Secretary: Assistant Director, Communications and

External Affairs

#### Teen Talk 10th Anniversary Organising Committee

Roden M.L. TONG

(Chair)

Sharon S.Y. TAM

(Vice-Chair)

Andy Y.C. CHAN

Bella K.Y CHAN

Fiona H.T. CHAN

Nick CHAN

Pierre T.H. CHAN

Simon S.M. CHAN

Henry C.L. CHENG

Neville C.H. CHENG

Zoe S.Y. CHUNG

Charmaine C.P NG

Matthew W.L. NG

May NG

Hin Han SHUM

Robert T.Y. SIT

Richard K.C. TSUN

Euphemia M.S. WONG

William W.K. WONG

Winnie W.L. WONG

Daniel C.L. WAI

Simon C.M. WONG

Sherman S.M. YEUNG

Vanessa Y.Y. YOUNG

Secretary: Assistant Director, Communications and

External Affairs

#### **Teen Talk 2021 Organising Committee**

Sharon S.Y. TAM

(Chair)

(Vice-Chair)

Matthew W.L. NG

Andy Y.C. CHAN

Bella K.Y CHAN

Fiona H.T. CHAN

Nick CHAN

Henry C.L. CHENG

Neville C.H. CHENG

Zoe S.Y. CHUNG

Raphael Y. HUI

LAM Wing

Charmaine C.P NG

May NG

Hin Han SHUM

Robert T.Y. SIT

Richard K.C. TSUN

Euphemia M.S. WONG

James K.T. WONG

William W.K. WONG

Winnie W.L. WONG

Daniel C.L. WAI

Simon C.M. WONG

Sherman S.M. YEUNG

Vanessa Y.Y. YOUNG

Secretary: Assistant Director, Communications and

External Affairs

#### Sub-Committee on Legal "Fact Check"

C. M. CHAN (Chair)
Philip W.C. WONG (Vice-Chair)

Nick CHAN CHAN Tze Chin Wendy CHAN

Mark DALY Olivia H.Y. KUNG Melissa K. PANG Robert C. RHODA

Roden M.L. TONG

Michelle W.T. TSOI (resigned in September)

James K.T. WONG Eric H.Y. WOO Ann M.S. YEUNG

Secretary: Assistant Director, Communications and

External Affairs

#### Sub-Committee on Abide by the Law Education

Joyce C. CHENG (Chair)
William W.L. TONG (Vice-Chair)

Francis M.B. AU YEUNG Isabella W.H. CHAN

Raphael Y. HUI (joined in November)
Nadine LAI (resigned in August)
John C.Y. LO (joined in November)
Carmen S.M. NG (joined in November)
Charmaine C.P NG (joined in November)

SAUW Yim Hin Han SHUM Sharon S.Y. TAM James K.T. WONG Jackie N.M. YEUNG

Secretary: Communications and External Affairs Officer

#### **Community Relations Committee**

Ann M.S. YEUNG (Chair)

James K.T. WONG (Vice-Chair)

George K.H. CHAN
Joyce C. CHENG
Neville C.H. CHENG
Raphael Y. HUI

Nadine LAI (resigned in August)

Arthur Y.Y. LAW

Leonard Y.L. LAW (resigned in September)

Anita P.F. LEUNG William W.S. LING Carmen S.M. NG

Sharon S.Y. TAM

William W.L. TONG

Winnie TSE

Michelle W.T. TSOI Patricia WIJAYA

Nathan S.K. WONG (retired in October)

Cassandra K.C. WU (resigned in December)

Jackie N.M. YEUNG

Secretary: Assistant Director, Communications and

External Affairs

## **Sub-Committee on Law and New Generation Programme and School Talks**

Patricia WIJAYA (Chair)

Joyce C. CHENG (Vice-Chair)

George K.H. CHAN

Nick CHAN Raphael Y. HUI Hilda LAM

William W.S. LING
Carmen S.M. NG
Hin Han SHUM
William W.L. TONG

Winnie TSF

James K.T. WONG

Secretary: Communications and External Affairs Officer

Sub-Committee on "Sing Tao Legal Mailbox"		Sub-Committee on Community Talks and Services	
James K.T. WONG	(Chair, joined in September)	Michelle W.T. TSOI	(Chair)
Nadine LAI	(Chair, resigned in August)	George K.H. CHAN	(Vice-Chair from December)
William W.L. TONG	(Vice-Chair from October)	Cassandra K.C. WU	(Vice-Chair, resigned in
Francis M.B. AU YEUNG			December)
Isabella W.H. CHAN		Gilbert K.S CHAN	(joined in November)
MAK Hon Ming		Neville C.H. CHENG	
SAUW Yim		Alex M.K. CHEUNG	(joined in November)
Hin Han SHUM		Raphael Y. HUI	
Albert M.K. SO		Nadine LAI	(resigned in August)
Sharon S.Y. TAM		Stephanie W.Y. LAU	
Sander L.S. TING		William W.S. LING	
Michelle W.T. TSOI	(resigned in September)	Charmaine C.P NG	(joined in November)
Nathan S.K. WONG		SAUW Yim	
Secretary: Communications and External Affairs Officer		Hin Han SHUM	
		William W.L. TONG	
		Maggie Y.T. TSUI	
		Patricia WIJAYA	
		James K.T. WONG	
		Weijing WU	
		Jackie N.M. YEUNG	
		Secretary: Communication	ons and External Affairs Officer

## Sub-Committee on "Legal Pioneer" Mentorship Programme

Arthur Y.Y. LAW (Chair)

William W.L. TONG (Vice-Chair)

Adam I.K. AU (joined in July)

Rachel C.W. CHAN (resigned in May)

Alex M.K. CHEUNG (joined in November)

Ronald Y.H. KAN

Nadine LAI (resigned in August)

Leonard Y.L. LAW Anita P.F. LEUNG

John C.Y. LO (joined in November)

SAUW Yim Hin Han SHUM Sharon S.Y. TAM

Winnie TSE (joined in February)

Nathan S.K. WONG Judy W.C. YAM

Secretary: Communications and External Affairs Officer

#### **International Legal Affairs Committee**

Amirali B. NASIR (Chair)
Stephen W.S. HUNG (Vice-Chair)
Simon M.Y. CHAN (retired in October)
Neville C.H. CHENG

Heidi H.Y. CHUI Deborah S.W. FONG Munenori KAKU Frederick K.C. KAN Olivia H.Y. KUNG

Karen LAM David Y.C. LUK

Alison K.W. TSOI Louise K.F. WONG Maggie M.Y. YIM

Secretary: Assistant Director, Communications and

External Affairs

#### **Communications and External Affairs Department**



















## STANDING COMMITTEE ON MEMBER SERVICES

Doreen Y.F. KONG	(Chair from October;	(2/2)
	joined in October)	
Roden M.L. TONG	(Chair until October)	(11/11)
Calvin K. CHENG	(Vice-Chair from	(11/11)
	October)	
Karen LAM	(Vice-Chair until	(10/11)
	October)	
Bonita B.Y. CHAN		(8/11)
Nick CHAN		(8/11)
Eliza L.S. CHANG		(8/11)
Eric T.M. CHEUNG	(resigned in August)	(4/7)
IP Shing Hing		(8/11)
Nancy B.Y. LEUNG		(7/11)
Elaine Y.M. LO		(10/11)
Melissa K. PANG		(7/11)
Sharon S.Y. TAM	(joined in November)	(0/0)
Adamas K.S. WONG		(9/11)
Careen H.Y. WONG		(9/11)
Cecilia K.W. WONG		(11/11)
Davyd WONG		(9/11)

Secretary: Director of Member Services

Note: Figures shown in the "()" denote the meeting attendance during the year.

#### **In-House Lawyers Committee**

Adamas K.S. WONG	(Chair)
Cerin N.T. YIP	(Vice-Chair)
Alexander AU	
C. M. CHAN	
Agnes H.C. CHAN	
Grand H.L. CHAN	
CHAN Wing Kit	
Joyce C. CHENG	
Vivian S.M. CHIU	
Amy Y.Y. CHU	
Diana W.L. HUI	
Geoffrey W.C. MO	(resigned in February)
Rendy K.M. NG	
Jonathan ROSS	(resigned in September)
Irene W.K. SIU	
Roden M.L. TONG	
Alison K.W. TSOI	
Karen H.L. WONG	
Nancy N. YANG	
Secretary: Assistant Director,	Member Services (II)

#### **InnoTech Committee**

Amirali B. NASIR (Chair)
Nick CHAN (Vice-Chair)

Alan C.W. CHIU
Joyce W.Y. CHOW
Heidi H.Y. CHUI
Grace C.M. HO
Sebastian Y.F. KO
Philip Z.F. KWOK
Victoria K.M. LAM
Arthur Y.Y. LAW
Amy L.E. LEE

Monique M.H. LEE (resigned in November)

Steven K. LEE Melody H.Y. MA PANG Kam Wing Thomas S.T. SO Alice F.M. TSUI Henry P.H. YU

Secretary: Director of Member Services

#### **LawTech Fund Committee**

Amirali B. NASIR (Chair)

Eliza L.S. CHANG

Nick CHAN

Grand H.L. CHAN
Joseph W.K. CHAN
Calvin K. CHENG
Alan C.W. CHIU
IP Shing Hing
Karen LAM

William W.S. LAM Elaine Y.M. LO Charles H.W. TO Roden M. L. TONG Victor C.K. YAU

Henry P.H. YU

Secretary: Assistant Director, Member Services (I)

#### **Member Benefit Committee**

Karen LAM (Chair from November;

joined in November)

CHAN Tze Chin (Chair until November;

retired in November)

Nadine LAI (resigned in August)
Bonita B.Y. CHAN (retired in September)

Agnes H.C. CHAN Simon S.M. CHAN Heidi H.Y. CHUI Raphael Y. HUI Geoffrey F. KAM Sammy W.N. NG SAUW Yim Sharon S.Y. TAM

Charmaine C.P. NG (joined in October)

Secretary: Member Services Officer (I)

#### **Practice Management Committee**

Philip W.C. WONG (Chair from November)
Elaine Y.M. LO (Chair until November)

Ambrose S.K. LAM (Vice-Chair)

Eliza L.S. CHANG
Alan C.W. CHIU
Junius K.Y. HO
IP Shing Hing
Amirali B. NASIR
Ludwig S.W. NG
Melissa K. PANG
Careen H.Y. WONG
Victor C.K. YAU
Henry P.H. YU

Secretary: Director of Member Services

#### **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)

#### **Working Party for SME Firms**

Careen H.Y. WONG (Chair from November)

IP Shing Hing (Chair until October)

Joseph W.K. CHAN
Junius K.Y. HO
Angela M.K. HO
William W.S. LING
Jacky C.W. LIU
Kenneth H.W. SIT
Victor C.K. YAU

Ann M.S. YEUNG

Secretary: Assistant Director, Member Services (I)

#### **Working Party on Client Engagement Letters**

Elaine Y.M. LO (Chair)

Eliza L.S. CHANG Alan C.W. CHIU Ludwig S.W. NG Careen H.Y. WONG Philip W.C. WONG Victor C.K. YAU

Secretary: Director of Member Services

#### **Pro Bono Committee**

Alan G. SCHIFFMAN (Chair)

Candy H.K. AU
Arthur C.Y. CHAN
Eric T.M. CHEUNG
Michelle Y.W. CHOW
E.John DAVISON
Maryellen N.Y. KO
Anthony W.M. KWAN
Bharati S. MANEK

Melissa K. PANG

Jonathan ROSS

Thomas S.T. SO William W. L. TONG

Careen H.Y. WONG (resigned in October)

Catherine K.Y. WONG

Davyd WONG

Cassandra K.C. WU (resigned in December)
Charmaine C.P. NG (joined in October)
Conrad C. CHEUNG (joined in October)

Secretary: Assistant Director, Member Services (I)

## Pro Bono and Community Work Recognition Committee

C. M. CHAN (Chair from November)

Melissa K. PANG (Chair until October)

Sherman K.N. CHAN

IP Shing Hing
Daphne F.Y. LO
Sharon S.Y. TAM
William W. L. TONG
Catherine K.Y. WONG
Christopher K.Y. WONG
Philip W.C. WONG

Ann M.S. YEUNG

Secretary: Assistant Director, Member Services (I)

Recreation and Sports Co	mmittee	Young Solicitors' Group	
Roden M.L. TONG	(Chair)	Calvin K. CHENG	(Chair)
Agnes H.C. CHAN		Fiona H.T. CHAN	
Simon S.M. CHAN		Irina Y.L. CHAN	
CHAN Tze Chin		Katie T.W. CHAN	
Alex M.K. CHEUNG	(joined in October)	Alex K.P. CHU	
Calvin K. CHENG		Zoe S.Y. CHUNG	
Karen LAM		Danny L.Y. EU	
Robert T.Y. SIT		Brian C.T. KWOK	
William W.L. TONG		Arthur Y.Y. LAW	
Careen H.Y. WONG		Jacky C.W. LIU	
Jackie N.M YEUNG		Marcus T.C. NG	
Winston S.Q. YU		Melissa K. PANG	
UI Abbadin ZAIN	(student representative;	SHUM Hin Han	
	joined in February)	Thomas S.T. SO	
Charley C.Y. HO	(student representative;	Gary W.C. TAM	
	joined in February)	Joanna P.S. TONG	
Issac M.F. KWAN	(student representative;	Salvador H.F. TSANG	
	joined in February)	Sherman S.M. YEUNG	
Secretary: Assistant Director,	Member Services (II)	Secretary: Assistant Director,	Member Services (II)

#### **Working Party for In-House Lawyers**

Roden M.L. TONG (Chair)

Arthur C.W. CHEUNG

Maggie K.K. CHEUNG

Melissa E.L. CHIM

Albert T. DA ROSA Jr.

Mohan DATWANI

Bernardina J. KWOH

Alice A.S. KWOK

Johnathan C.Y. LAI

Elaine Y.M. LO

Philip M.H. NG

Rendy K.M. NG

Thomas S.T. SO

Adamas K.S. WONG

Nancy N. YANG

Vanessa Y.S. ZIEA

Dr. James DING (Observer)

Secretary: Director of Member Services

#### **Working Party on Historical Archive**

Frederick K.C. KAN (Chair

Jenkin S.F. CHAN

Stanley W.L. CHAN

Bryan FOK (joined in October)

William W.S. LING Patrick R. MOSS

Amirali B. NASIR

Melissa K. PANG

Secretary: Assistant Director, Member Services (II)

#### **Member Services Department**















## **Standing Committee on Policy and Resources**

C. M. CHAN	(Chair from September)	(10/11)
Melissa K. PANG	(Chair until August)	(8/9)
		(1/2)*
Amirali B. NASIR	(Vice-Chair)	(11/11)
Denis G. BROCK	(resigned in August)	(5/6)
Pierre T.H. CHAN	(resigned in August)	(6/6)
Heidi K.P. CHU		(11/11)
Warren P. GANESH		(11/11)
Brian W. GILCHRIST	(resigned in September)	(7/7)
Doreen Y.F. KONG	(joined in October)	(1/1)
		(0/2)*
Roden M.L. TONG		(11/11)
Careen H.Y. WONG		(11/11)
Christopher K.K. YU	(joined in August)	(4/4)

Secretary: Assistant Director, Administration and Human

Resources

Note: Figure shown in the "()" denote the meeting attendance during the year. "\*" denote unscheduled meetings.

#### Hong Kong Lawyer Editorial Board

Huen WONG	(Chair)
Peggy AU YEUNG	(joined in October)
Peter C.H. CHAN	
Nick CHAN	
Charles C.C. CHAU	
Michelle M.L. CHENG	
Heidi K.P. CHU	
Julianne P. DOE	
Elliot FUNG	
Warren P. GANESH	
Julienne JEN	
Karen LAM	
Tin Yan LEE	(resigned in May)
Stella S.Y. LEUNG	
SAUW Yim	
Adamas K.S. WONG	
Tony Y.H. YEN	
Bernard YUE	(joined in May, resigned in
	October)

Secretary: Assistant Director, Member Services (I)

#### Working Party on the Law Society IT Systems

Amirali B. NASIR (Chair from June)
Nick CHAN (Chair until June)

Nick CHAN (Chair until June)
Pierre T.H. CHAN (retired in August)

Sebastian Y.F. KO

Karen LAM Steven K. LEE

Amirali B. NASIR

Charles H.W. TO

Roden M.L. TONG

Secretary: IT Consultant

## Working Party on Review of the Law Society's Memorandum and Articles of Association

Huen WONG (Chair)

Julia F. CHARLTON Paul K.Y. CHOW Simon S.C. LAI

Thomas S.T. SO

Secretary: Deputy Secretary General

#### **Finance and Administration Department**



















#### **Standing Committee on Practitioners Affairs**

Warren P. GANESH	(Chair)	(8/8)
Doreen Y.F. KONG	(Vice-Chair until	(7/8)
	October)	( - , - ,
Tom K.M. FU	(joined in October,	(1/1)
	Vice-Chair from October)	(., .,
Simon H. BERRY	vide chair from Cotoboly	(7/8)
Eric T.M. CHEUNG	(resigned in August)	(5/6)
Mark D. DALY	(rooighod iir / tagaot)	(3/8)
E.John DAVISON		(6/8)
Rebecca V.I. HO		(6/8)
IP Shing Hing		(7/8)
Richard KEADY		(6/8)
Karen LAM		(6/8)
Kenneth LAM		(7/8)
Jonathan C.Y. MOK		(7/8)
Amirali B. NASIR	(retired in October)	(5/7)
Janet H.Y. PANG	(joined in October)	(1/1)
Roden M.L. TONG	(retired in October)	(6/7)
Cecilia K.W. WONG		(7/8)
Simon W.L. WONG	(resigned in August)	(1/5)
Eric H.Y. WOO		(4/8)

Secretary: Director of Practitioners Affairs

attendance during the year.

Note: Figures shown in the "()" denote the meeting

#### **Arbitration Committee**

Huen WONG	(Chair)
Denis G. BROCK	
Rachel C.W. CHAN	
Stephen H.N. CHAN	
lan C.M. CHENG	
Andrew K.N. CHIN	(joined in October)
Mason Y.K. CHING	
H.Y. CHUI	
P.S. HAU	
Dominic Y.K. LAI	
Lily Y.Y. LAI	
Lorraine L.Y. LEE	
John Y.C. LEE	
Edward Y. LIU	
Catherine L.M. MUN	
Billy Y.K. NG	
Robert C. RHODA	
H.H. SHUM	
Thomas S.T. SO	
Ronald K.N. SUM	(joined in November)
Y.S. TEOH	
Sam K.S. TSUI	
Janie L.Y. WONG	
Kenneth W.Y. WONG	
Eric H.Y. WOO	
Yifan XIAN	
Steven W.Y. YIP	
0	V.C

Secretary: Director of Practitioners Affairs

#### **Arbitrators Admission Sub-committee**

M.S. YEUNG (Chair)

Gavin Z. DENTON Glenn R.A. HALEY James P. KWAN Dominic Y.K. LAI Simon D. POWELL

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#### **Civil Litigation Committee**

Kenneth W.Y. WONG (Chair)

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Sally P.L. HO Patrick M.K. HUI

Nicholas D. HUNSWORTH

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Simon D. POWELL Nathan S.K. WONG Sherman C.N. YAN

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#### **Company Law Committee**

Simon S.C. LAI (Chair)

Grace K.W. CHAN
Julia F. CHARLTON
Jacqueline S.T. CHIU

Paul K.Y. CHOW (resigned in March)

Lisa M.C. CHUNG Danny K.H. KAN

Bernardine S.Y. LAM (resigned in April)

Daphne F.Y. LO

John Martin MAGUIRE

Alexander QUE
Psyche C.S. TAI
Patrick C.K. WONG
Christopher K.K. YU
Frank K.F. YUEN

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Sebastien J. EVRARD Amita K. HAYLOCK Adelaide M.W.Z. LUKE Philip F. MONAGHAN Marcus P. POLLARD Simon D. POWELL Dominic S.C. WAI WANG Yi Kat

Henry J.H. WHEARE David P.H. WONG YAM Kin Fung

Natalie YEUNG

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Thomas S.T. So

Dr. Stephen THOMSON Michelle W.T. TSOI Christopher K.K. YU

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Kenneth H. S. NG (Chair until January)
Benjamin K.Y. AU (joined in October)

Geoffrey N. BOOTH Bucky K.H. CHAN Johnny C.H. HO Christopher KNIGHT

Jacky H.S. LEE (joined in October)

Paul M.W. LI Kane K.F. MAK Jonathan C.Y. MOK

Eric TANG

Michelle W.T. TSOI

Michael J. VIDLER (resigned in September)

Ben K.K. WONG

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#### Sub-Committee on Liaison with the CSD

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Johnny C.H. HO

Jacky H.S. LEE (joined in December)

Eric TANG

Michael J. VIDLER (resigned in September)

Ben K.K. WONG

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#### **Sub-Committee on Liaison with the Police**

Kenneth H.S. NG (Chair)

Benjamin K.Y. AU (joined in December)

Johnny C.H. HO

Jacky H.S. LEE (joined in December)

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Adrian W.H. LAU

LIAO Haiyan (joined in October)

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Elsie H.S. LIU (joined in December)

Jonathan C.Y. MOK Catherine K.G. POR Cecilia K.W. WONG Lisa W.Y. WONG Kenneth K.S. YUNG

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Rupert C. SKRINE
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Chloe Y.F LEE
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Rebecca M.C. LO Annie TSOI

Annie S.T. TSOI

Lawrence S.H. YEUNG (retired in October)

Adelaide H.M. YU

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Jason C.H. CHAN (retired in October)

Augustine K.C. CHAN

Winnie W.K. CHAN (joined in October)

Cherry M.S. CHOW Eliof S. W. FONG Peter M. LAKE Jason C.Y. LEE Alan H. LINNING

Amirali B. NASIR Sara S.M. OR Padraig L. WALSH

Adamas K.S. WONG

William W.K. WONG (retired in October)

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## Land Use Planning and Environmental Law Committee

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Benjamin S.F. CHOI (joined in October)

Menachem M. HASOFER (joined in October)

Diana P.Y. HO (joined in October)

IP Shing Hing Andrew W.Y. NG

Winky W.K. SIT (joined in October)

Christopher TUNG

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#### **Legal Aid Committee**

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Dr. WAN Charn Wing

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Daphne F.Y. LO
Karen LAM
LAM Tze Yan

Maureen E. MUELLER Melissa K. PANG

Catherine K.G. POR

H.H. SHUM Jody K.Y. SIN Sylvia W.Y. SIU Ronald K.N. SUM

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#### **Mental Health Law Committee**

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E.John DAVISON (Vice-Chair)

Joanna S. CAEN

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Daisy T.M. CHEUNG Dr. Gabriel B.K. HUNG Doreen Y.F. KONG Walter Y.W. LEE Olivia S.M. LEUNG

Ben C.K. LI (resigned in August)

Claudia Christian W.S. LING

Szwina S.K. PANG Kevin K.Y. SO Herbert H.K. TSOI Cecilia K.W. WONG

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#### **Personal Injuries Committee**

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Patrick M. BURKE Bronco M.T. BUT Eliza L.S. CHANG CHIU Koon G

Anthony L.C. CHIU (resigned in October)

Christina W.C. HUNG Dennis K.K. LEUNG Vitus W.H. LEUNG J.C. Nicholas MILLAR Amirali B. NASIR Szwina S.K. PANG

Tommy K.M. WONG

Secretary: Director of Practitioners Affairs

#### **Probate Committee**

Herbert H.K. TSOI (Chair)

AU Miu Po Viola HUNG Billy W.Y. MA NG Kin Yuen TAM Sau Hing TSANG Kam Chuen WONG Tak Shing

Secretary: Assistant Director, Practitioners Affairs (I)

#### **Property Committee**

Lilian S.F. CHIANG (Chair)

Dora W.Y. CHAN
Debbie F. CHEUNG
Maggie K.K. CHEUNG
Keith P.K. CHEUNG
Tommy K.K. CHUNG
Doreen Y.F. KONG
Emily Y.M. LAM
Amanda L.Y. LIU
Lilian P.Y. MAK
WONG Man Wa
Cleresa P.Y. WONG

Secretary: Assistant Director, Practitioners Affairs (I)

#### **Solicitor Advocates Interest Group**

Geoffrey N. BOOTH

Denis G. BROCK

Christopher J. DOBBY

Matthew P. GEARING

Nicholas D. HUNSWORTH

Jason D. KARAS

KWAN Tak Hong

Jonathan N. MIDGLEY

Gerald S.P. MITCHARD

Ludwig S.W. NG

Gary A. SEIB

Kareena P.G. TEH

Yang Ing LOONG

Secretary: Director of Practitioners Affairs

#### **Retirement Schemes Committee**

Sophia W.Y. MAN (Chair)

David G. ADAMS

BUT Mau Sum

Camella W.M. CHEUNG

Cynthia W.S. CHUNG

Christine M. KOO

Martin C.v.M. LISTER

Joe W.C. NG

TAM Chi Wai

WEI Chung Yin

Judy YANG

Secretary: Assistant Director, Practitioners Affairs (I)

#### **Revenue Law Committee**

Steven R. SIEKER

(Chair)

C. M. CHAN

Winnie W.K. CHAN

(joined in October)

Sally S.W. IP

Vincent P.C. KWAN

Angela Y.L. LAU

Simon J.G. RAE

Jacqueline Y.M. SHEK

Secretary: Assistant Director, Practitioners Affairs (II)

#### **Reverse Mortgage Committee**

Emily Y.M. LAM (Chair)

Heidi K.P. CHU

Junius K.Y. HO

Billy W.Y. MA

Steven M.W. SHUM

Sharon S.Y. TAM

Secretary: Assistant Director, Practitioners Affairs (I)

#### **Transportation and Logistics Committee**

Steven J. WISE

(Chair)

Victor S.H. CHAN

Matthew H.Y. LAM

LEUNG Wai Lim

LI Lianjun

Gillian E. MELLER

Robert C. RHODA

TSUI Kwok Sum

Jason H. WEBBER

Eric H.Y. WOO

Secretary: Assistant Director, Practitioners Affairs (II)

#### **Working Party on Charities and Trust**

E.John DAVISON (Chair)

C. M. CHAN

Brian W. GILCHRIST (resigned in September)

Lester G. HUANG Jacqueline Y.M. SHEK Stephen M. VINE

Careen H.Y. WONG (resigned in October)

WONG Tak Shing Ian H.C. YEUNG

Secretary: Assistant Director, Practitioners Affairs (II)

#### **Working Party on Enduring Powers of Attorney**

Billy W.Y. MA (Chair)

E. John DAVISON Angelina LUK Herbert H.K. TSOI Cecilia K.W. WONG Natalie S.W. WONG Ian H.C. YEUNG

Secretary: Assistant Director, Practitioners Affairs (I)

#### **Working Party on Enforcement in Civil Proceedings**

Thomas S.T. SO (Chair)

D.Nigel FRANCIS
Dennis C.K. HO
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)

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

(Disbanded in August)

Michael J. VIDLER (Chair)

Patrick M. BURKE Karen MCCLELLAN

Secretary: Assistant Director, Practitioners Affairs (II)

#### **Working Party on Paper Admission of Solicitors**

Dominic A. GEISER (Chair)

Melissa E.L. CHIM D.Nigel FRANCIS Sally P.L. HO

Joseph S.M. KWAN

Karen LAM

Secretary: Assistant Director, Practitioners Affairs (II)

## Working Party on Review of Non-Consent Scheme Forms

Amanda L.Y. LIU (Chair)

Doreen Y.F. KONG

LUI Yiu Fai WONG Man Wa

Secretary: Assistant Director, Practitioners Affairs (I)

#### **Working Party on Revised DMC Guidelines**

Doreen Y.F. KONG (Chair)

Maggie K.K. CHEUNG

Diana P.Y. HO

MA Ho Fai (resigned in January)

WAN Shiu Man

Secretary: Assistant Director, Practitioners Affairs (I)

#### **Working Party on Taxation in Civil Proceedings**

Amirali B. NASIR (Chair)

Patrick M. BURKE Ian R. DE WITT

Nicholas D. HUNSWORTH

Lily Y.Y. LAI Mark F. REEVES

Kenneth W.Y. WONG

Secretary: Director of Practitioners Affairs

#### Working Party on Data Privacy and Records Management

Simon H. BERRY (Chair)

Mark H.Y. CHIU Paul R. HASWELL Philip Z.F. KWOK Chloe Y.F. LEE Mark LIN

Rebecca M.C. LO

Eric TANG

Kenneth K.S. YUNG

Secretary: Director of Practitioners Affairs

#### Working Party on Use of IT in Judicial Process

Amirali B. NASIR (Chair)

Nick CHAN

D. Nigel FRANCIS
Dominic A. GEISER
Johnny C.H. HO

Patrick M.K. HUI Richard KEADY

Sebastian Y.F. KO

Philip Z.F. Kwok Kane K.F. MAK

SIM Sze Kuan

Lisa W.Y. WONG

Kenneth K.S. YUNG

Secretary: Assistant Director, Practitioners Affairs (II)

#### **Practitioners Affairs Department**















## **Standing Committee on Standards and Development**

Careen H.Y. WONG Justin H.Y. YUEN	(Chair) (Vice-Chair from October)	(13/13) (3/3)
Denis G. BROCK		(8/13)
Calvin K. CHENG	(Vice-Chair until October)	(11/13)
Bonita B.Y. CHAN		(8/13)
Serina K.S. CHAN		(8/13)
Heidi H.Y. CHUI		(8/13)
Albert T. DA ROSA JR.		(13/13)
Brian W. GILCHRIST	(resigned in September)	(9/9)
HAU Pak Sun		(13/13)
Stephen W.S. HUNG		(12/13)
IP Shing Hing		(12/13)
Simon S.C. LAI		(4/13)
Kenneth LAM		(10/13)
Simon J. MCCONNELL	(joined in December)	(1/1)
Catherine L.M. MUN		(10/13)
Janet H.Y. PANG		(9/13)
Peter K.P. SIT	(resigned in August)	(7/8)
Thomas S.T. SO		(2/13)
Ronald K.N. SUM	(joined in October)	(2/3)
Simon S.P. TANG		(8/13)
Adamas K.S. WONG		(12/13)
Christopher K.K. YU		(12/13)
Secretary: Director of Star	ndards and Development	

Note: Figures shown in the "()" denote the meeting attendance during the year.

#### **Anti-Money Laundering Committee**

Michael J. LINTERN-SMITH	(Chair)
Jason D. CARMICHAEL	
C. M. CHAN	(resigned in November)
Anthony L.C. CHIU	(resigned in October)
Simon R. DEANE	
Danny C.M. LEUNG	
Alan H. LINNING	
Amirali B. NASIR	(resigned in November)
SHUM Hin Han	
Ronald K. N. SUM	(joined in November)
Kareena P.G. TEH	
Careen H. Y. WONG	(joined in November)
Violante Y. K. YEUNG	

Secretary: Assistant Director, Regulation and Guidance (I)

#### **Continuing Professional Development Committee**

(Chair)

Adamas K.S. WONG

Professor Douglas ARNER
Ram D. BIALA
Serina K.S. CHAN
Janice K.C. CHANG
Iris CHEUNG
Johnny C.M. FEE
Stephanie W.Y. LAU
Alexandra D.W. LO (resigned in January)
Michael A. OLESNICKY
Stuart VALENTINE

Evelyn S.M. YAN (joined in October)

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#### **CPD Accreditation Sub-committee**

Sandy H.Y. WONG (Chair)

Professor Douglas ARNER

Ram D. BIALA
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Francis K.W. CHEN
Heidi H.Y. CHUI
Johnny C.M. FEE
John D.S. HO
Gerald H.C. LAM
Stephen W.K. LAU

Jody K.Y. SIN Christopher H.W. SO

Albert K.M. LEUNG Maureen MUELLER

WAN Charn Wing Sarah S.N. WONG

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#### **OLQE Eligibility and Exemption Committee**

Denis G. BROCK (Chair)

Annette S.J. BEASHEL (joined in February)

John C.K. CHAN

Alexander G. FACEY (retired in October)

Carmel A. GREEN Olivia H.Y. KUNG

LO Chung Yun (joined in September)

SIN Ping Kwan Robert T.Y. SIT Rupert C. SKRINE Maëva L. SLOTINE

WONG Wai Keung (joined in February)

Secretary: Assistant Director, Regulation and Guidance (II)

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(Chair)

Serina K.S. CHAN
Donny S.K. CHIU
Gladys K.M. LO
Patrick R. MOSS
Amirali B. NASIR
Frank C.F. NG

Gregory D. PAYNE

Johnson M.H. TSANG

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## Guidance Sub-committee to Review Rule 5AA of the Solicitors' Practice Rules

Amirali B. NASIR (Chair)

Stephen W.K. LAU Careen H.Y. WONG

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#### **Legal Education Committee**

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Bonita B.Y. CHAN

Nick CHAN

Michael P.K. CHAN
John J. CLANCEY
Dennis Y.F HA
Nancy B.Y. LEUNG
Michelle W.T. TSOI
Kenny K.S. WONG

Felix K.Y. YAU Dieter YIH

Christopher K.K. YU

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CHAN Bing Woon (Vice-Chair)

Maureen E. MUELLER Catherine L.M. MUN Jody K.Y. SIN

Secretary: Dispute Resolution Coordinator

## Overseas Lawyers Qualification Examination Committee

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Denis G. BROCK Bonita B.Y. CHAN

Nick CHAN

Darcy Lynn DAVISON-ROBERTS

Eviana B.Y. LEUNG

Mark LIN

Edward Y. LIU (ioined in October)

Secretary: Director of Standards and Development

#### **Overseas Lawyers Examination Panel Convenors**

Professor Steven GALLAGHER (Co-Chief Examiner from

April)

Dr. PANG Kin-kee (Co-Chief Examiner from

June)

Malcolm MERRY (Co-Chief Examiner until

March)

WOO Kwok-hing (Co-Chief Examiner until

April)

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Alisa W.C. KWAN-STEPHENSON

Alexander H.S. LEUNG George S.K. NGAI Simon J. REID-KAY

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Amanda WHITFORT (Convenor)

Melville T.C. BOASE Simon D. L. CHENG William M. P. CHUA

William S. CLARKE (Convenor until February)

Louis K.L. FUNG Julienne JEN Nancy B.Y. LEUNG

Simon D. POWELL
John R. READING, S.C.
Martin D. ROGERS
Bernard K.F. SIU

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Professor Dennis H.F. HIE

Vicci Y.J. LAU Michelle P.Y. LIU

Alexandra D.W. LO (resigned in January)

Daphne F.Y. LO NGAN Chun Yat

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Advisory Group on Modernisation of Corporate Insolvency Law

Keith M. K. HO

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Melissa K. PANG (until August)

City University of Hong Kong – PCLL Academic Board

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Serina K. S. CHAN (from August)
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Huen WONG

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Melissa K. PANG (until August)

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(until June)

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Amirali B. NASIR

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eBRAM International Online Dispute Resolution Limited

Robert C. RHODA

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Karen LAM

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Janet H. Y. PANG (from March)

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Services Limited – Service Providers Committee

Doreen Y. F. KONG

Hong Kong Building Rehabilitation Facilitation Services Limited – Promotion Committee

Doreen Y. F. KONG

Hong Kong Coalition of Professional Services Limited

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Melissa K. PANG

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C. M. CHAN

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Hong Kong Mediation Accreditation Association Limited – Mediation Accreditation Committee

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Hong Kong Mediation Accreditation Association Limited – Communications and Publicity Committee

Sylvia W. Y. SIU

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Thomas S. T. SO

Hong Kong Trade Development Council – Professional Services Advisory Committee

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Melissa K. PANG (until August)

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

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Louise K. F. WONG

International Bar Association – Bar Issues Commission

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Heidi K. P. CHU Amirali B. NASIR

Melissa K. PANG (until August)

International Bar Association – Council

C. M. CHAN (from September)

Amirali B. NASIR

Melissa K. PANG (until August)

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**Joint Mediation Helpline Office** 

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

Dennis C. K. HO

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AU Man Chun (until January)

Alson CHAI

Doreen Y.F. KONG

LAM Man Yee (until January)

LEONG Chi Wai

LEUNG Chi Yin Charlie (from February) LEUNG Tsz Hang Courtney (from March)

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#### **Land Titles Ordinance Review Committee**

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#### **Land Titles Ordinance Steering Committee**

Lilian S. F. CHIANG

#### Land Title Ordinance – Title Registration Education Committee

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#### **LAWASIA - Executive Committee**

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Christopher K. K. YU (from August)

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

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Melissa K. PANG (until August)

#### The Joint Professional Centre Limited

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Amirali B. NASIR

# 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 88 to 111, which comprise the statement of financial position as at 31 December 2021, 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 2021 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 ("HKSAs") 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 HKSAs 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 HKSAs, 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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council Members.
- 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

12 April 2022

# STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the year ended 31 December 2021 (Expressed in Hong Kong dollars)

	Note	2021	2020
Income	3	\$ 88,337,583	\$ 137,563,263
Staff costs	4(a)	(70,482,291)	(58,791,876)
Office expenses	4(b)	(6,007,903)	(5,828,654)
Depreciation	7	(4,793,442)	(3,991,688)
Amortisation	8	(233,006)	_
Members' expenses	4(c)	(6,459,832)	(5,832,159)
Other operating expenses	4(d)	(52,182,669)	(26,812,827)
(Deficit)/surplus before taxation	4	\$ (51,821,560)	\$ 36,306,059
Income tax	6(a)	(232,733)	(1,847,740)
(Deficit)/surplus and total comprehensive income for the year		\$ (52,054,293)	\$ 34,458,319

The notes on pages 92 to 111 form part of these financial statements.

### STATEMENT OF FINANCIAL POSITION

At 31 December 2021 (Expressed in Hong Kong dollars)

	Note	2021	2020
Non-current assets			
Property, plant and equipment	7	\$ 109,024,374	\$ 110,234,765
Intangible assets	8	2,563,069	_
Investment in a subsidiary	9	20	20
Deposits	10	636,600	2,002,175
		\$ 112,224,063	\$ 112,236,960
Current assets			
Deposits, prepayments and other receivables	10	\$ 5,385,013	\$ 4,341,388
Amount due from a related company	11	706,827	507,740
Cash and deposits with banks	12(a)	211,026,075	202,954,190
		\$ 217,117,915	\$ 207,803,318
<b>Current liabilities</b>			
Membership, practising certificate and other			
fees received in advance	13(a)	\$ 104,146,167	\$ 30,968,376
Creditors and accrued charges	13	22,518,911	33,248,723
Current tax payable	14(a)	_	1,321,690
		\$ 126,665,078	\$ 65,538,789
Net current assets		\$ 90,452,837	\$ 142,264,529
Total assets less current liabilities		\$ 202,676,900	\$ 254,501,489
Non-current liability			
Deferred tax liabilities	14(b)	464,499	234,795
Net assets		\$ 202,212,401	\$ 254,266,694
Representing:			
Accumulated surpluses and reserves		\$ 202,212,401	\$ 254,266,694

Approved and authorised for issue by the Council on 12 April 2022

Council	Members	Secretary General
C. M. Chan	Amirali B. Nasir	Heidi K. P. Chu

The notes on pages 92 to 111 form part of these financial statements.

### STATEMENT OF CHANGES IN EQUITY

For the year ended 31 December 2021 (Expressed in Hong Kong dollars)

	Accumulated		
	Surplus	regulatory costs (Note)	Total
Balance at 1 January 2020:	\$ 184,808,375	\$ 35,000,000	\$ 219,808,375
Changes in equity for 2020:			
Surplus and total comprehensive income	34,458,319	-	34,458,319
Transfer from accumulated surplus			
to reserve for regulatory costs	(15,000,000)	15,000,000	_
Balance at 31 December 2020 and 1 January 2021	\$ 204,266,694	\$ 50,000,000	\$ 254,266,694
Changes in equity for 2021:			
Deficit and total comprehensive income	(52,054,293)	_	(52,054,293)
Release from reserve for regulatory costs			
to accumulated surplus	35,000,000	(35,000,000)	_
Transfer from accumulated surplus			
to reserve for regulatory costs	(35,000,000)	35,000,000	_
Balance at 31 December 2021	\$ 152,212,401	\$ 50,000,000	\$ 202,212,401

Note: The Law Society has built up a special reserve for regulatory costs from its accumulated surplus to ensure that it has available financial resources to fulfil its statutory regulatory functions.

The Council resolved on 8 June 2021 that a sum of HK\$35 million be released from the reserve for regulatory costs to The Law Society's accumulated surplus for anticipated regulatory costs to be incurred.

The Council resolved on 7 December 2021 (2020: 8 December 2020) that a sum of HK\$35 million (2020: HK\$15 million) be transferred from The Law Society's accumulated surplus to the reserve for regulatory costs.

The notes on pages 92 to 111 form part of these financial statements.

### **CASH FLOW STATEMENT**

For the year ended 31 December 2021 (Expressed in Hong Kong dollars)

	Note	2021	2020
Operating activities			
Cash generated from/(used in) operations Hong Kong Profits Tax paid	12(b)	\$ 13,846,491 (1,324,719)	\$ (15,180,848) -
Net cash generated from/(used in) operating activities		\$ 12,521,772	\$ (15,180,848)
Investing activities			
(Increase)/decrease in deposits with banks with maturity of more than three months at acquisition Interest received		\$ (31,047,254) 563,664	\$ 36,124,879 2,728,402
Payment for the purchase of property, plant and equipment and related deposits Payment for the intangible assets and related deposits		(3,583,051) (1,430,500)	(3,994,286)
Net cash (used in)/generated from investing activities		\$ (35,497,141)	\$ 34,858,995
Net (decrease)/increase in cash and cash equivalents Cash and cash equivalents at 1 January		\$ (22,975,369) 171,166,666	\$ 19,678,147 151,488,519
Cash and cash equivalents at 31 December	12(a)	\$ 148,191,297	\$ 171,166,666

#### 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 2021, The Law Society had 12,795 (2020: 12,296) 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 entitles*, 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 amendments to 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 accounting period reflected in these financial statements.

#### (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 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.

#### (d) Subsidiaries

Subsidiaries are entities controlled by The Law Society. The Law Society controls an entity when it is exposed or has rights to variable returns from its involvement with the entity and has the ability to affect those returns through its power over the entity. When assessing whether The Law Society has power, only substantive rights (held by The Law Society and other parties) are considered.

In The Law Society's statement of financial position, an investment in a subsidiary is stated at cost less impairment losses (see note 2(h)).

#### (e) Property, plant and equipment

Property, plant and equipment, including right-of-use assets arising from leases of underlying property, plant and equipment (see note 2(g)), are stated at cost less accumulated depreciation and impairment losses (see note 2(h)).

#### (e) Property, plant and equipment (continued)

Depreciation is calculated to write off the cost of items of property, plant and equipment, less their estimated residual value, if any, using the straight line method over their estimated useful lives as follows:

- Leasehold land is depreciated over the unexpired terms of lease;
- Buildings situated on leasehold land are depreciated over the shorter of their estimated useful lives, being 25 years from the date of purchase, and the unexpired terms of lease;

Leasehold improvements
 5 years

Furniture, fixtures and equipment 3–5 years

Both the useful life of an asset and its residual value, if any, are reviewed annually.

Gains or losses arising from the retirement or disposal of an item of property, plant and equipment are determined as the difference between the net disposal proceeds and the carrying amount of the item and are recognised in profit or loss on the date of retirement or disposal.

#### (f) Intangible assets

Intangible assets that are acquired by The Law Society are stated at cost less accumulated amortisation (where the estimated useful life is finite) and impairment losses (see note 2(h)).

Amortisation of intangible assets with finite useful life is charged to profit or loss on a straight-line basis over the assets' estimated useful lives. The following intangible assets with finite useful lives are amortised from the date they are available for use and their estimated useful lives are as follows:

Website costs
 5 years

Both the period and method of amortisation are reviewed annually.

#### (g) Leased assets

At inception of a contract, The Law Society assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. 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.

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.

#### (g) Leased assets (continued)

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(h)).

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.

#### (h) Impairment of non-current 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);
- intangible assets; 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 pretax 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).

#### (h) Impairment of non-current 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 (if measurable) 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.

#### (i) 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.

#### (j) 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.

#### (j) 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.

#### (k) 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(p)). 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.

#### (I) 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. Cash and cash equivalents are assessed for ECL in accordance with the policy set out in note 2(j).

#### (m)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.

#### (n) 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.

#### (o) Provisions and contingent liabilities

Provisions are recognised for liabilities 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.

#### (p) 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.

#### (p) 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 ratably 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.

#### (q) 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	2021	2020
Income from contracts with customers within			
the scope of HKFRS 15			
Annual membership fees		\$ 1,252,200	\$ 9,602,400
Practising certificate fees		21,809,775	69,611,750
Foreign lawyer registration fees		12,678,750	17,271,000
Foreign law firm registration fees		903,500	1,331,000
Other fees	3(a)	18,819,447	14,830,300
Continuing professional development		2,680,498	2,736,932
Miscellaneous income	3(b)	5,006,301	4,203,375
		\$ 63,150,471	\$ 119,586,757
Income from other sources			
Disciplinary proceedings and ancillary costs reimbursed		15,425,871	15,248,104
Bank interest income	12(b)	563,664	2,728,402
Reversal of accrued intervention cost		9,197,577	_
		\$ 25,187,112	\$ 17,976,506
		\$ 88,337,583	\$ 137,563,263

- (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.

#### 4 (DEFICIT)/SURPLUS BEFORE TAXATION

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

		2021	2020
(a)	Staff costs		
(/	Salaries and allowances#	\$ 61,930,504	\$ 52,417,444
	Contributions to defined contribution retirement plan	7,214,180	6,837,765
	Provident fund contribution forfeitures	(835,565)	(667,503)
	Recruitment and training	2,173,172	204,170
		\$ 70,482,291	\$ 58,791,876
(b)	Office expenses		
	Rates and service charges	\$ 1,569,522	\$ 1,511,517
	Electricity and telephone	486,386	372,453
	Postage	225,239	283,462
	Printing and stationery	2,097,652	2,191,240
	Repairs and maintenance	1,003,393	866,912
	Office cleaning and others	625,711	603,070
		\$ 6,007,903	\$ 5,828,654
(c)	Members' expenses		
	Issue of membership cards	\$ 107,700	\$ 115,540
	Functions	1,649,927	2,577,457
	Meetings	3,561,992	1,789,767
	Facilities	1,140,213	1,349,395
		\$ 6,459,832	\$ 5,832,159
(d)	Other operating expenses		
	Disciplinary proceedings and ancillary costs*	\$ 40,062,910	\$ 14,076,599
	Professional and consultancy fees	1,758,125	1,150,903
	Professional development	2,821,261	3,621,666
	Auditor's remuneration	161,000	156,000
	Insurance and medical	3,791,000	4,017,864
	Sundry	3,588,373	3,789,795
		\$ 52,182,669	\$ 26,812,827

<sup>\*</sup> Salaries and allowances includes \$5,718,156 related to Employment Support Scheme under the Anti-epidemic Fund of the Government of Hong Kong SAR in 2020.

<sup>\* \$31,421,448 (2020: \$7,124,839)</sup> was incurred in respect of interventions within solicitors' practices, and \$3,042,316 (2020: \$144,205) 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:

	2021	2020
Council Members' fees	\$ -	\$ -
Salaries, allowances and benefits in kind	_	-
Discretionary bonuses	_	-
Retirement scheme contributions	_	_
	\$ -	\$ -

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

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

	2021	2020
Current tax – Hong Kong Profits Tax		
Provision for the year	\$ -	\$ 1,321,690
Under-provision in respect of prior years	3,029	_
	\$ 3,029	\$ 1,321,690
Deferred tax		
Origination and reversal of temporary differences	229,704	526,050
	\$ 232,733	\$ 1,847,740

In March 2018, the Hong Kong Government introduced a two-tiered profits tax rate regime by enacting the Inland Revenue (Amendment) (No. 3) Ordinance 2018 (the "Ordinance"). Under the two-tiered profits tax rate regime, the first \$2 million of assessable profits of qualifying corporations is taxed at 8.25% and the remaining assessable profits are taxed at 16.5%. The Ordinance was first effective from the year of assessment 2018/19.

No provision for Hong Kong Profits Tax has been made for the year ended 31 December 2021 as The Law Society did not generate assessable profits for the year. The provision for Hong Kong Profits Tax for the year ended 31 December 2020 was calculated in accordance with the two-tiered profits tax rate regime.

The provision for Hong Kong Profits Tax for 2020 had also taken into account a reduction granted by the Hong Kong SAR Government of 100% of the tax payable for the year of assessment 2020/21. A maximum reduction of \$10,000 was granted for the year of assessment 2020/21.

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

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

	2021	2020
(Deficit)/surplus before taxation	\$ (51,821,560)	\$ 36,306,059
Notional tax on (deficit)/surplus before taxation (Note)	\$ (8,550,557)	\$ 5,825,499
Tax effect of non-deductible expenses	198,087	198,087
Tax effect of non-taxable income	(93,005)	(1,098,132)
Tax effect of unrecognised tax losses	8,675,179	_
Tax effect of utilisation of tax losses	_	(3,067,714)
Under-provision in prior years	3,029	_
Statutory tax concession	_	(10,000)
Actual tax expense charged to profit or loss	\$ 232,733	\$ 1,847,740

Note: For the year ended 31 December 2021, the notional tax is calculated at 16.5% of the assessable losses for the year (2020: calculated in accordance with the two-tiered profits rate regime under which tax on the first \$2 million of profits is calculated at 8.25% and tax on the remaining profits is calculated at 16.5%).

#### 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
Cost:					
At 1 January 2021	\$ 105,885,279	\$ 45,062,601	\$ 16,022,588	\$ 10,444,166	\$ 177,414,634
Additions	_	_	1,401,325	2,181,726	3,583,051
Disposals	_	_	_	(823,321)	(823,321)
At 31 December 2021	\$ 105,885,279	\$ 45,062,601	\$ 17,423,913	\$ 11,802,571	\$ 180,174,364
Accumulated depreciation:					
At 1 January 2021	\$ 7,260,917	\$ 36,881,686	\$ 14,931,603	\$ 8,105,663	\$ 67,179,869
Charge for the year	970,127	1,802,504	658,778	1,362,033	4,793,442
Written back on disposals	_	_	_	(823,321)	(823,321)
At 31 December 2021	\$ 8,231,044	\$ 38,684,190	\$ 15,590,381	\$ 8,644,375	\$ 71,149,990
Net book value:					
At 31 December 2021	\$ 97,654,235	\$ 6,378,411	\$ 1,833,532	\$ 3,158,196	\$ 109,024,374

#### 7 PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

	Interest in				
	leasehold			Furniture,	
	land held	Building held	Leasehold	fixtures and	
	for own use	for own use	improvements	equipment	Total
Cost:					
At 1 January 2020	\$ 105,885,279	\$ 45,062,601	\$ 15,962,488	\$ 8,606,977	\$ 175,517,345
Additions	_	_	60,100	1,932,011	1,992,111
Disposals	-	-	-	(94,822)	(94,822)
At 31 December 2020	\$ 105,885,279	\$ 45,062,601	\$ 16,022,588	\$ 10,444,166	\$ 177,414,634
Accumulated depreciation:					
At 1 January 2020	\$ 6,290,790	\$ 35,079,182	\$ 14,491,089	\$ 7,421,942	\$ 63,283,003
Charge for the year	970,127	1,802,504	440,514	778,543	3,991,688
Written back on disposals	_	_	-	(94,822)	(94,822)
At 31 December 2020	\$ 7,260,917	\$ 36,881,686	\$ 14,931,603	\$ 8,105,663	\$ 67,179,869
Net book value:					
At 31 December 2020	\$ 98,624,362	\$ 8,180,915	\$ 1,090,985	\$ 2,338,503	\$ 110,234,765

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

#### **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 2021	1 January 2021
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  – between 10 and 50 years	(i) 	\$ 76,166,847 27,865,799 \$ 104,032,646	\$ 77,784,895 29,020,382 \$ 106,805,277

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

	2021	2020
Depreciation charge of right-of-use assets by class of underlying asset: Interests in leasehold land and buildings	\$ 2,772,631	\$ 2,772,631

#### 7 PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

#### **Right-of-use assets (continued)**

#### (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.

#### 8 INTANGIBLE ASSETS

9

		Website costs
Cost:		
At 1 January 2020, 31 December 2020 and 1 January 2021		\$ -
Addition		2,796,075
At 31 December 2021		\$ 2,796,075
Accumulated amortisation:		
At 1 January 2020, 31 December 2020 and 1 January 2021		\$ -
Charge for the year		233,006
At 31 December 2021		\$ 233,006
Net book value:		
At 31 December 2020		\$ -
At 31 December 2021		\$ 2,563,069
INVESTMENT IN A SUBSIDIARY		
	2021	2020
Unlisted shares at cost	\$ 20	\$ 20

#### 9 INVESTMENT IN A SUBSIDIARY (CONTINUED)

Details of the subsidiary 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

<sup>\*</sup> Not audited by KPMG.

#### 10 DEPOSITS, PREPAYMENTS AND OTHER RECEIVABLES

	2021	2020
Deposits and prepayments	\$ 5,558,408	\$ 5,704,429
Other receivables	463,205	639,134
	\$ 6,021,613	\$ 6,343,563
Current portion	\$ 5,385,013	\$ 4,341,388
Non-current portion	636,600	2,002,175
	\$ 6,021,613	\$ 6,343,563

The amount of deposits and prepayments expected to be recovered or recognised as property, plant and equipment and intangible assets is \$636,600 (2020: \$2,002,175). All of the other deposits, prepayments and other receivables are expected to be recovered or recognised as an expense within one year.

#### 11 AMOUNT DUE FROM A RELATED COMPANY

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

#### 12 CASH AND DEPOSITS WITH BANKS

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

	2021	2020
Deposits with banks with maturity within three months at acquisition  Cash at bank and on hand	\$ 135,354,478 12,836,819	\$ 164,795,830 6,370,836
Cash and cash equivalents in the cash flow statement Deposits with banks with maturity of more than	\$ 148,191,297	\$ 171,166,666
three months at acquisition  Cash and deposits with banks in the statement of financial position	\$ 211,026,075	\$ 202,954,190

## (b) Reconciliation of (deficit)/surplus before taxation to cash generated from/(used in) operations:

	Note	2021	2020
(Deficit)/surplus before taxation		\$ (51,821,560)	\$ 36,306,059
Adjustments for:			
Bank interest income	3	(563,664)	(2,728,402)
Reversal of accrued intervention cost	3	(9,197,577)	_
Depreciation	7	4,793,442	3,991,688
Amortisation	8	233,006	_
Changes in working capital:			
(Increase)/decrease in deposits, prepayments and			
other receivables		(1,043,625)	1,563,528
(Increase)/decrease in amount due from a related company		(199,087)	33,078
Decrease in creditors and accrued charges		(1,532,235)	(982,131)
Increase/(decrease) in membership, practising certificate			
and other fees received in advance		73,177,791	(53,364,668)
Cash generated from/(used in) operations		\$ 13,846,491	\$ (15,180,848)

As at 31 December 2021, The Law Society had \$99,588,013 (2020: \$12,856,903) 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 2021, \$383,788 (2020: \$798,210) 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 Council meeting on 10 November 2020.

#### 13 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.

Movements in contract liabilities	2021	2020
Balance at 1 January	\$ 30,968,376	\$ 84,333,044
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	(30,968,376)	(84,333,044)
Increase in contract liabilities as a result of fees received in advance	104,146,167	30,968,376
Balance at 31 December	\$ 104,146,167	\$ 30,968,376

#### 14 INCOME TAX IN THE STATEMENT OF FINANCIAL POSITION

#### (a) Current taxation in the statement of financial position represents:

	2021	2020
Provision for Hong Kong Profits Tax for the year	\$-	\$ 1,321,690
	\$ -	\$ 1,321,690

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

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

	Depreciation in excess of/ (less than) the related depreciation allowances
Deferred tax arising from:	
At 1 January 2020	\$ 291,255
Charged to profit or loss	(526,050)
At 31 December 2020	\$ (234,795)
At 1 January 2021	\$ (234,795)
Charged to profit or loss	(229,704)
At 31 December 2021	\$ (464,499)

The Law Society has not recognised deferred tax assets in respect of cumulative tax losses of approximately \$55,158,268 (2020: nil) as it is not certain that future taxable profits will be available against which the Law Society can utilise the benefits therefrom. The tax losses do not expire under the current tax legislation.

#### 15 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.

## 16 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.

## 16 FINANCIAL RISK MANAGEMENT AND FAIR VALUES OF FINANCIAL INSTRUMENTS (CONTINUED)

#### (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 0.29% (2020: 1.35%).

At 31 December 2021, it is estimated that a general decrease/increase of 100 basis points (2020: 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 \$563,664 and \$1,973,863 (2020: \$2,019,575 and \$2,019,575).

The sensitivity analysis above indicates the annualised impact on The Law Society's interest income 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 2020.

#### (d) Fair value measurement

All financial instruments are carried at amounts not materially different from their fair values as at 31 December 2021 and 2020.

#### 17 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.

#### **18 COMMITMENTS**

Capital commitments outstanding at 31 December 2021 not provided for in the financial statements were as follows:

	2021	2020
Contracted for	\$ 2,811,325	\$ 6,275,875

#### 19 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 \$1.8 million (2020: \$1.1 million) for the year ended 31 December 2021.

Amounts due to these firms of solicitors as at 31 December 2021 amounted to \$1.0 million (2020: \$10,000) which are included in creditors and accrued charges.

(b)		Note	2021	2020
	Expenses borne on behalf of a subsidiary		\$ 1,998,921	\$ 1,953,275
	Recharge of office expenses to: Hong Kong Solicitors Indemnity Fund Limited	(j)	2.748.993	2.646.046
	Florig Rollg Solicitors indefinitly Fund Elimited	(1)	2,740,333	2,040,040

#### Note:

<sup>(</sup>i) The entity is a related party to The Law Society as its board is appointed by the Council of The Law Society.

# 20 POSSIBLE IMPACT OF AMENDMENTS, NEW STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE FOR THE YEAR ENDED 31 DECEMBER 2021

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 2021 and which have not been adopted in these financial statements. These developments include the following which may be relevant to The Law Society.

Effective for

	accounting periods beginning on or after
Amendments to HKFRS 3, Reference to the Conceptual Framework	1 January 2022
Amendments to HKAS 16, Property, Plant and Equipment: Proceeds before Intended Use	1 January 2022
Amendments to HKAS 37, Onerous Contracts – Cost of Fulfilling a Contract	1 January 2022
Annual Improvements to HKFRSs 2018-2020 Cycle	1 January 2022
Amendments to HKAS 1, Classification of Liabilities as Current or Non-current	1 January 2023
Amendments to HKAS 1 and HKFRS Practice Statement 2, <i>Disclosure of accounting policies</i>	1 January 2023
Amendments to HKAS 8, Definition of accounting estimates	1 January 2023
Amendments to HKAS 12, Deferred tax related to assets and liabilities arising from a single transaction	1 January 2023

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

Academy	Hong Kong Academy of Law Limited
AGM	Annual General Meeting
AJLS Panel	Panel on Administration of Justice and Legal Services of the Legislative Council
AML	Anti-money laundering
CPD	Continuing Professional Development
CTF	Counter-Terrorism Financing
DNFBPs	Designated Non-Financial Business Professions
FATF	Financial Action Task Force
GBA	Greater Bay Area
НКАТС	Hong Kong Advocacy Training Council
HKSAR	Hong Kong Special Administrative Region
IHLC	In-House Lawyers Committee
IHLs	In-house lawyers
LegCo	Legislative Council
LLPs	Limited Liability Partnerships
LPO	Legal Practitioners Ordinance (Cap 159)
MOUs	Memoranda of Understanding
NGOs	Non-governmental organisations
NPCSC	National People's Congress Standing Committee
NSL	Safeguarding National Security in the Hong Kong Special Administrative Region
OLQE	Overseas Lawyers Qualification Examination
PCLL	Postgraduate Certificate in Laws
PERADI	Indonesian Advocates Association
PIS Rules	Solicitors (Professional Indemnity) Rules (Cap 159, sub leg)
PRC	People's Republic of China
RFLs	Registered Foreign Lawyers
RME	Risk Management Education
SCLET	Standing Committee on Legal Education and Training
SME firms	Small to medium-sized law firms
The Law Society	The Law Society of Hong Kong
YSG	Young Solicitors' Group



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