



THE
LAW SOCIETY
OF HONG KONG
香港律師會



FORTIFY GLOBAL PRESENCE FOSTER OBJECTIVE CLARITY

ANNUAL REPORT 2023



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THE COUNCIL 2023

C. M. CHAN
President



Amirali B. NASIR
Vice-President



Roden M.L. TONG
Vice-President



Christopher K.K. YU
Vice-President



Melissa K. PANG

Warren P. GANESH
(until March)



Careen H.Y. WONG

Calvin K. CHENG



Kenneth LAM
(until May)

Janet H.Y. PANG
(until May)

Davyd WONG
(until May)



Jimmy K.H. CHAN

Tom K.M. FU

Ronald K.N. SUM

Justin H.Y. YUEN

**Simon J.
McCONNELL**

Pak Sun HAU

Hin Han SHUM

Vincent S.K. TSO

Joyce C. CHENG
(from May)

Neville C.H. CHENG
(from May)

**Constance H.M.
CHOY**
(from May)

Heidi H.Y. CHUI
(from May)

Chris T. ZHAO
(from May)



REPORT OF THE COUNCIL

The Council submit herewith its annual report together with the audited financial statements for the year ended 31 December 2023.

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 surplus of The Law Society for the year ended 31 December 2023 and the state of The Law Society’s affairs as at that date are set out in the financial statements on pages 87 to 111.

MEMBERSHIP

As at 31 December 2023, there were 13,234 (2022: 13,144) members of The Law Society. The total number of Practising Certificates issued was 11,589 (2022: 11,457). There were 926 (2022: 931) 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 re-election 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 re-appointment. A resolution for the re-appointment of KPMG as auditors of The Law Society is to be proposed at the forthcoming Annual General Meeting.

By order of the Council

C. M. Chan

President

Hong Kong, 5 March 2024

ATTENDANCE OF THE COUNCIL MEMBERS AT THE COUNCIL MEETINGS DURING THE FINANCIAL YEAR AND UP TO 5 MARCH 2024, THE DATE OF THIS REPORT:

	Regular Meetings	Unscheduled Meetings	Total	Official Duties
C. M. Chan, President (re-elected as President on 23 May 2023)	24	3	27	0
Amirali B. Nasir, Vice President (re-elected as Vice President on 23 May 2023)	24	3	27	0
Roden M. L. Tong, Vice President (re-elected as Vice President on 23 May 2023)	24	3	27	0
Christopher K. K. Yu, Vice President (re-elected as Vice President on 23 May 2023)	24	1	25	0
Melissa K. Pang	14	1	15	0
Warren P. Ganesh (resigned on 2 March 2023)	4	0	4	0
Careen H. Y. Wong	23	3	26	0
Calvin K. Cheng	25	2	27	0
Kenneth Lam (retired on 18 May 2023)	8	0	8	0
Janet H. Y. Pang (retired on 18 May 2023)	6	0	6	0
Davyd Wong (retired on 18 May 2023)	6	0	6	0
Jimmy K. H. Chan	22	3	25	0
Tom K. M. Fu (re-elected on 18 May 2023)	18	1	19	0
Ronald K. N. Sum (re-elected on 18 May 2023)	23	2	25	0
Justin H. Y. Yuen	25	2	27	0
Simon J. McConnell	19	2	21	0
Hau Pak Sun	24	2	26	0
Shum Hin Han	22	3	25	1
Vincent S. K. Tso	19	3	22	0
Joyce C. Cheng (elected on 18 May 2023)	17	3	20	0
Neville C. H. Cheng (elected on 18 May 2023)	15	3	18	0
Constance H. M. Choy (elected on 18 May 2023)	16	2	18	0
Heidi H. Y. Chui (elected on 18 May 2023)	17	3	20	0
Chris T. Zhao (elected on 18 May 2023)	15	2	17	0

KEY METRICS IN 2023

(As of 31 December 2023)

13,234

Members
(with or without
Practising Certificate)

11,589

**Members with
Practising
Certificate**

(out of whom 7,966 (69%) are
in private practice)

1,476

**Registered
Foreign Lawyers**
(from 32 jurisdictions)

1,078

**Trainee
Solicitors**

405

**Student
Members**

926

**Hong Kong
Law Firms**

(46% are sole proprietorships and 42% are firms with 2 to 5 partners, 59 are limited liability partnerships formed pursuant to the Legal Practitioners Ordinance)

33

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

(including Mainland law firms)

74

**Registered
Foreign Law Firms**

(from 19 jurisdictions, 14 are limited liability partnerships formed pursuant to the Legal Practitioners Ordinance)

**2,148
Civil Celebrants
of Marriages**

386

**Reverse Mortgage
Counsellors**

99

**Solicitor
Advocates**

(93 in civil proceedings,
6 in criminal proceedings)

PRESIDENT'S & SECRETARY GENERAL'S REPORTS

C. M. CHAN
President



Heidi CHU
Secretary General



I am pleased to submit, in my capacity as President of The Law Society, my third annual report to members.

It had been an exciting year as I had had a number of “first” time experiences in events that returned after a 4-year gap due to the pandemic. For example, in March, we resumed The Law Society’s annual visit to Beijing and for the first time, as President, I led our full 20-member Council to visit the central authorities; and in April, for the first time, I participated as President in The Law Society’s annual cocktail.

SAFEGUARD THE RULE OF LAW

The rule of law is the cornerstone of Hong Kong’s success as a leading financial centre. One of the most important roles of The Law Society is to safeguard the rule of law and uphold the principles on which this core value is founded.

Public statements

The Law Society issued two public statements respectively in May and November following the publication of a Staff Research Report in May 2023 by the US Congressional-Executive Commission on China and the introduction, in the US House of Representatives by a group of US Congress Representatives, of a bill to provide for a review of sanctions with respect to Hong Kong, which threatened sanctions against Hong Kong judges, prosecutors or government officials by reason of the type of cases that were assigned to them or the statutory role that they had to perform. The Law Society publicly condemned these actions which clearly interfered with judicial, prosecutorial and governance integrity and went against every core value embraced in the rule of law.

As President of The Law Society, I also issued over 30 written responses to media enquiries about matters of public concern throughout the year, including the appointment of the Honourable Patrick Anthony Keane as a non-permanent judge of the Court of Final Appeal, the use of technology in courts including the implementation of the Integrated Court Case Management System (“iCMS”), the establishment of the International Organization for Mediation Preparatory Office in Hong Kong, the updated Pilot Measures on the Greater Bay Area Legal Professional Examination, and my meeting with Mr Xia Baolong, Director of the Hong Kong and Macao Affairs Office of the State Council and others.

Apart from issuing public statements, The Law Society also initiated exchanges to clarify, on the basis of facts and the law, any misunderstanding and misperception about the situation in Hong Kong.

Duty visits

During the year, I visited many countries and helped clarify certain misunderstanding and misconception about the situation in Hong Kong. For example, during a duty visit to the United States as President of The Law Society in August, I had the valuable opportunity to meet representatives of the American Bar Association and other US state bar associations as well as representatives of the US State Department responsible for Hong Kong and Macau affairs and the National Committee on US-China Relations. At the meetings, I offered new perspectives on the actual situation in Hong Kong, in addition to what was reported in the western media, to facilitate the formation of a more objective, fair and balanced view of Hong Kong.

Meetings with stakeholders

Further, The Law Society also held meetings with the Secretary for Justice and his team at the Department of Justice, as well as other Government bureaux, Consuls General and Chambers of Commerce to exchanges views on issues of mutual concerns. We also regularly attended throughout the year hearings of the Administration of Justice and Legal Services Panel of the Legislative Council to reflect our members’ views on legal issues.

PRESIDENT'S & SECRETARY GENERAL'S REPORTS

EXPLORE NEW OPPORTUNITIES

2023 marked the 10th Anniversary of the Belt and Road (“B & R”) Initiative, which refers to the Silk Road Economic Belt and the 21st Century Maritime Silk Road proposed by President Xi Jinping in 2013. A decade’s effort has created more than 3,000 projects undertaken by the Mainland in cooperation with countries along B & R, representing US\$1 trillion worth of investment and accounting for about 40% of the global GDP and 45% of the world’s merchandise trade.

New frontiers

This opens up new frontiers for legal professionals in Hong Kong, which is the only bilingual (English and Chinese) common law jurisdiction in the world, to extend their reach to business partners beyond the more conventional ones in North America, United Kingdom and Australia. The release of the huge potential of the new markets is very timely when the escalating geopolitical tension takes its toll on the global economy.

The Law Society tapped into this potential and allocated appropriate resources to explore opportunities and prepare its members for their expansion into new markets like Central Asia and the Middle East. For example, in March, The Law Society sent a delegation to Dubai and promoted the Hong Kong legal capability and business environment to businessmen, government officials and legal professionals there. In addition to holding a joint networking reception with the Hong Kong Economic and Trade Office in Dubai, The Law Society also lobbied for the inclusion of contractual clauses in Dubai business deals stipulating Hong Kong law as the governing law and using Hong Kong as the arbitration seat in the event of contractual disputes.

A number of the new markets have a dominant Muslim population. The Law Society has set up a Working Party on Islamic Finance to help develop this new practice area. Further, articles on tips in doing business in countries with a Muslim population were published in *Hong Kong Lawyer*, the official journal of The Law Society.

GBA

The paradigm shift also entails an increasing focus on the development of the Guangdong-Hong Kong-Macao Greater Bay Area (“GBA”). The GBA has a population of 86 million with a total GDP in excess of US\$1.9 trillion which is equivalent to the 10th largest economy in the world.

Under the “Joint Meeting System for Lawyers’ Associations in the GBA” established by The Law Society and lawyers’ associations in the GBA in 2018, the 11th and 12th joint meetings took place in February and October respectively. In February, The Law Society took up the role as the secretariat of the Joint Meeting System responsible for coordinating and liaising with lawyers’ associations in Guangdong and Macau. During the year, The Law Society also joined hands with Guangdong Lawyers Associations in hosting two virtual roundtable meetings for experienced practitioners and young lawyers to share their views on various practical topics.

The Law Society continued to take an active role in reflecting suggestions on GBA lawyers’ practice to the authorities and encouraging members to explore cross-border collaborations in the GBA. Initiatives during the year included establishing the GBA Lawyers Sub-Committee in March and hosting a sharing session on 10 May to assist members in preparing for the GBA Legal Professional Examination.

To facilitate exchanges on specific legal topics and foster cross-border collaboration opportunities for members, The Law Society introduced the GBA Express in as early as May 2019. After the lifting of pandemic-related restrictions, the first event was held on 16 June, in which I led the biggest delegation ever of around 40 Law Society members to Foshan.

The GBA Legal Professional Examination offers an avenue to eligible Hong Kong and Macau legal practitioners to qualify as GBA lawyers to practise in the nine Mainland cities in the GBA. With the completion of the third examination during the year, nearly 400 Hong Kong and Macau lawyers have been granted a licence to practise as GBA lawyers since its launch in 2020. As a result of The Law Society's active lobbying for the continuation and enhancement of the GBA Legal Professional Examination, we were pleased that it was extended in October for three more years to October 2026. The scope of legal service collaboration between Hong Kong and other GBA cities is expected to further widen with the lowering of the post-qualification experience threshold from 5 years to 3 years. The dual qualifications not only facilitate true integration into the GBA legal service industry, but also strengthen the competitiveness of Hong Kong practitioners in tapping into the huge potential of the GBA market.

CONNECT WITH MAINLAND

Beijing visit

In March, I led our full Council to resume, after a four-year gap due to the pandemic, The Law Society's annual visit to the central authorities in Beijing. We discussed with the Mainland authorities a wide spectrum of areas, from the implementation of the *Basic Law* and the *National Security Law* in Hong Kong, through practical issues arising from practice in the GBA, to the ways in which Hong Kong solicitors can contribute in the overall national development. These valuable opportunities enabled The Law Society to reflect members' views and issues about the legal industry in Hong Kong directly to the authorities.

Professional exchanges

During the year, The Law Society also co-launched initiatives with Mainland institutions (including Peking University Law School, Shenzhen University Law School, Guangdong Lawyers Association, Macau Lawyers Association and others) to facilitate professional exchanges with Mainland legal practitioners and law students in order to deepen their understanding of the common law system in Hong Kong.

PROMOTE TECHNOLOGY

The Law Society has been promoting the effective use of technology to improve the productivity and efficiency of legal practice.

The Law Society has also been helping with the promotion of the use of the iCMS launched by the Judiciary. To raise the awareness of the iCMS and to familiarise potential users with handling court business in electronic mode, The Law Society assisted the Judiciary with the briefing and demonstration sessions for law firms. 40 demonstration sessions were held throughout the year. Around 510 representatives from some 230 law firms participated in the sessions.

FULFIL SOCIAL RESPONSIBILITIES

The Law Society helps our members fulfil their social responsibilities by providing structured opportunities for them to give back to the community. During the year, The Law Society organised a number of projects for specific sectors of society including the elderly, the ethnic minorities, and primary and secondary school students. Through school talks, forums, leadership camps, home visits and other community activities as well as free legal advice programmes organised throughout the year, our members were able to contribute with their knowledge, skills and time to help others in need.

The Law Society 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. A total of 61 law firms and 324 lawyers received awards under our 2023 Pro Bono and Community Service Recognition Programme. A Special Award for serving "People Facing Housing Issue" and the inaugural "Students Award" designed for law students were introduced in 2023. 57 law students received awards under the "Students Awards".

PRESIDENT'S & SECRETARY GENERAL'S REPORTS

LOOKING AHEAD

In his 2023 Policy Address, the Chief Executive stated that with respect to legislating for Article 23 of the *Basic Law*, the “Government is pressing ahead to draw up effective legislative options and will complete the legislative exercise in 2024 to fulfil our constitutional duty”. The Law Society has publicly acknowledged Hong Kong’s constitutional duty to legislate for Article 23 as a matter of priority and has urged the Government to strive for a balance between national security and human rights. It is an important issue for Hong Kong and, as the professional body of solicitors in Hong Kong, The Law Society stands ready to provide input from the legal perspective.

The geopolitical tensions around us and around the world may go on, but The Law Society will tenaciously continue its role as a staunch defender of the rule of law and the independence of our legal and judicial systems.

I would like to conclude by expressing my heartfelt thanks to my fellow Council members, the Secretariat, members of The Law Society and all our work partners for their unwavering support and dedication, without which I would not have been able to report on the exceptional progress that The Law Society has made in advancing the interest of the profession during the past year.



C. M. CHAN
President



2023 was a dynamic year fuelled by a united effort to achieve a full-scale post pandemic bounce back.

Since March, the Government had lifted all mandatory mask-wearing requirements, following a relaxation of most of the COVID-19 preventive measures last December.

While the support of technology enabled The Law Society to maintain connection remotely with its members and stakeholders during the pandemic, such experience also revealed the inadequacy of nothing but virtual interaction and reinforced the power of face-to-face exchanges.

As the saying goes, "*Never let a good crisis go to waste*". Putting into practice the lessons learnt from the pandemic, as soon as the public health condition permitted, The Law Society resumed on all fronts face-to-face interaction, augmented by the availability of online participation for those who were not able to attend physically because of geographical, temporal and other limitations.

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

- (a) organised over 48 social and networking events for members, including Members and Family Fun Day, Swimming Gala, Recreation and Sports Night, MBC Thirsty Thursday Series, Annual Christmas Party, Children's Programme, Members' Forum and Dinner Gathering, a health talk and a curator-led museum guided tour, among many others;
- (b) coordinated five community projects, including Law Week, Teen Talk, school talks, community talks, legal forum which included 117 talks to schools and the wider community covering over 26,000 participants, and in particular the "Leadership Camp Award Programme" and "Seminar on Understanding the Basic Law and Hong Kong National Security Law" under Teen Talk 2022/23 attracted more than 300 student participants;
- (c) met with two local delegations and four Consuls General in Hong Kong, and organised 79 physical and virtual meetings with delegations from the Greater China region and overseas jurisdictions;
- (d) coordinated and organised 27 events, including 26 physical, virtual and hybrid events for counterparts in the Greater China region and overseas jurisdictions and a law course for the Peking University Law School;
- (e) attended 80 physical, virtual and hybrid events and meetings organised by counterparts in the Greater China region and overseas jurisdictions;
- (f) signed four Memoranda of Understanding with Asian-African Legal Consultative Organization (AALCO) Hong Kong Regional Arbitration Centre, Commonwealth Lawyers Association, Sabah Law Society and The Law Society of Singapore respectively;
- (g) issued over 22 submissions on public consultations and nine press statements on issues relevant to the legal profession;
- (h) organised 299 training courses, attended by 25,817 participants, under the Continuing Professional Development ("CPD") Scheme and the Risk Management Education ("RME") Programme;
- (i) administered the annual Overseas Lawyers Qualification Examination ("OLQE") for a total of 244 candidates;
- (j) coordinated over 280 activities of the 14 sports teams and nine recreational groups of The Law Society including competitions, classes and training sessions;
- (k) processed applications for (i) the subscription of 13,234 members, 18 associate members and 405 student members, (ii) the registration of 639 trainee solicitor contracts, (iii) the admission of 654 solicitors, (iv) the issue of 11,589 bilingual practising certificates, (v) the registration of 1,476 foreign lawyers and 74 foreign firms, (vi) the issue of 1,253 certificates of standing for solicitors/foreign lawyers and 15 for solicitors' firms and foreign law firms, (vii) the issue of 214 letters regarding employment or training visas, and (viii) 4,401 will searches;
- (l) accredited 3,689 CPD training courses and 130 other CPD activities as well as 97 RME courses and one other RME activity;

PRESIDENT'S & SECRETARY GENERAL'S REPORTS

- (m) reviewed 1,274 Statements of Compliance with CPD/RME requirements completed by solicitors and conducted CPD audits on 642 practitioners;
- (n) handled 882 complaints against practitioners and employees of law firms; and
- (o) visited 42 law firms on 83 occasions to provide assistance with their accounting procedures and inspect documents to ensure compliance with the *Solicitors' Accounts Rules* (Cap.159F).

Much of our work, however, is less quantifiable. Detailed accounts of other projects and initiatives we undertook in 2023 are set out in other sections of this Annual Report.

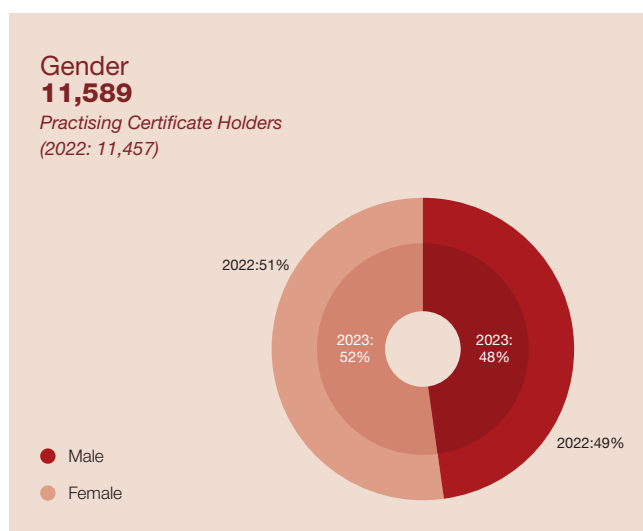
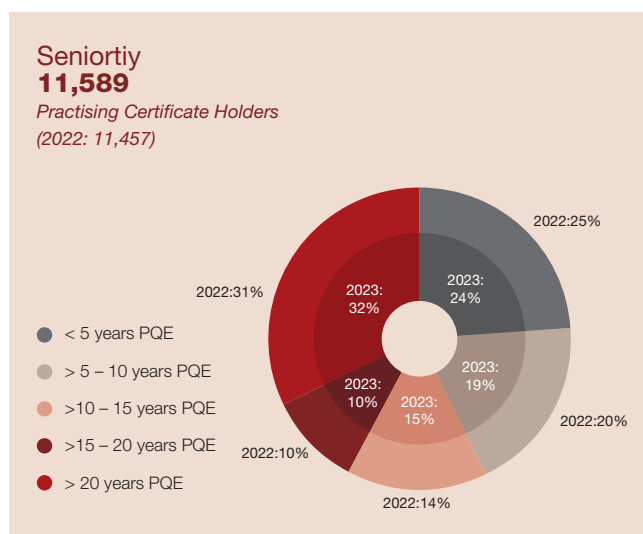
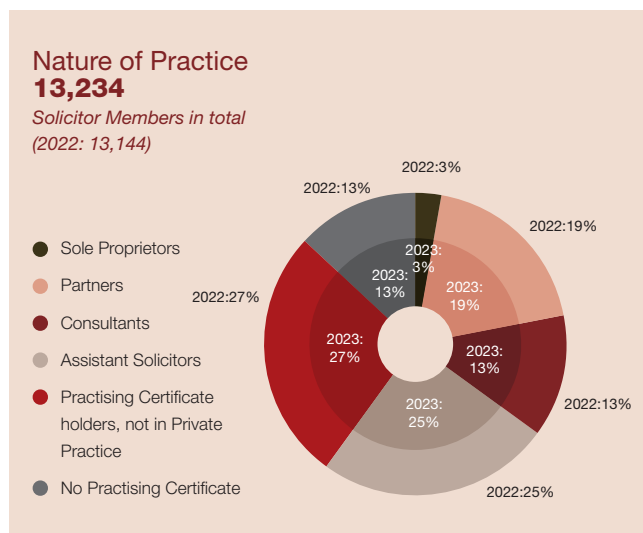
MEMBERSHIP MOVEMENTS AND BREAKDOWN

Our membership increased by 0.7% from 13,144 in 2022 to 13,234 as of the end of 2023. The growth rate was lower than the average rate of 4.1% for the five-year period from 2018 to 2022. Out of our 13,234 members, 11,589 held a practising certificate, representing a 1.2% increase from 11,457 in 2022.

The charts on the right provide a snapshot of the distribution of our membership in terms of their practice, seniority and gender as at the end of 2023.

Historically, the number of male practising certificate holders had always exceeded that of female holders. In 2021, the ratio reversed for the first time, with 51% of female practising certificate holders and 49% of male holders. In 2023, the gap widened from 2% to 4%, with 52% being female practising certificate holders and 48% being male holders.

During the year, 23 new Hong Kong law firms (20 in 2022) and two new foreign law firms (two in 2022) commenced practice. On the other hand, 28 Hong Kong law firms (31 in 2022) and five foreign law firms (nine in 2022) ceased practice. Out of the five foreign firms that were closed, four became Hong Kong law firms.



The number of foreign lawyers increased by 2.4% from 1,442 (from 34 jurisdictions) in 2022 to 1,476 (from 32 jurisdictions) in 2023. The top three jurisdictions where the most foreign lawyers registered as being their home jurisdictions in 2023 were the United States (38.5%), Mainland China (22%) and England and Wales (15.9%). Compared to 2022, there was a slight decrease of 0.5% in the share of US firms and an increase of 2.7% and 0.4% in the share of Mainland firms and English firms respectively in 2023.

The number of foreign law firms decreased by 3.9% from 77 (from 20 jurisdictions) in 2022 to 74 (from 19 jurisdictions) in 2023. The top three jurisdictions where the most foreign law firms registered as their home jurisdictions in 2023 were Mainland China (33.7%, compared to 34.5% in 2022), the British Virgin Islands (10.8%, compared to 10.3% in 2022) and the Cayman Islands (9.6%, compared to 9.2% in 2022).

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 2023, a total of 92 law firms took advantage of the provisions and became LLPs, out of which seven were formed during 2023. Of these 92 LLPs, 14 ceased practice between 2017 and 2022 and five in 2023. Of the remaining 73 LLPs as of the end of 2023 (representing 7% of the total number of local and foreign law firms), 14 were foreign firms and 59 were local firms. LLPs afford limited liability protection to innocent partners pursuant to the provisions of the Ordinance.

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 of an employee of a solicitor or foreign lawyer. As of the end of 2023, 14,769 unqualified persons were employed by Hong Kong law firms and 658 by foreign law firms, decreasing by 3% for Hong Kong law firms and decreasing by 2% for foreign law firms compared to 2022.

FINANCIAL POSITION

The Law Society recorded a surplus after tax of HK\$52.8 million for the year, compared to a surplus after tax of HK\$31.4 million in 2022.

Income

The major sources of income included fees for membership, solicitors' practising certificates, foreign lawyers' registration and miscellaneous applications. The income for the year was about HK\$187.5 million, representing an increase of about 25% from HK\$150 million in 2022.

The increase in income in 2023 was mainly attributable to the increase in income from applications for will search (an increase of 770.8% from 2022) and registrations to sit the OLQE (an increase of 54.7% from 2022), both of which saw a marked increase in the number of applications from 2022. Further, owing to the rising interest rate, the bank interest earned for 2023 increased by 291.3% compared to 2022.

Expenditure

Expenditure increased by 10.5% from about HK\$118.6 million in 2022 to about HK\$131 million in 2023.

The increase in expenditure was mainly due to the effort made to strengthen the physical presence of The Law Society in international events and to reconnect with members and other stakeholders through physical networking and exchanges after the prolonged gap caused by the pandemic. Apart from the increase in manpower to cope with the increasing workload, expenditure in various areas including recreation and sports (an increase of 137.6% from 2022) and promotion-related activities to strengthen international relations (an increase of 421.9% from 2022) had risen from 2022. The resumption of the organisation of large-scale international conferences such as the conference on “Doing Business in Hong Kong” and the International Summit in July and October respectively also attributed to the increased expenditure.

The Law Society is empowered under the *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 practice of one Hong Kong law firm in 2023, same as in 2022. Through its intervention agent, The Law Society took control of the office and clients' money of the intervened firm, made arrangements for clients of the intervened firm to engage alternative solicitors and took possession of the intervened firm's 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 has sufficient reserves to meet the necessary costs that may be incurred in carrying out its statutory

PRESIDENT'S & SECRETARY GENERAL'S REPORTS

regulatory functions, the Council has resolved to set aside a sum every year to build up a special reserve for regulatory costs. In 2023, the Council set aside HK\$10 million for the reserve.

Taking into account the surplus of HK\$52.8 million for the year, the accumulated surplus (inclusive of the reserve) was HK\$286.4 million with net current assets at about HK\$178.7 million.

Compared to 2022, our cash position at the end of 2023 increased by 21.5% from about HK\$246.9 million in 2022 to about HK\$300 million at the end of 2023. 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 2023, about 46% 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 Notes 16(a) to (c) of the Financial Statements on pages 109 to 110.

ENVIRONMENTAL PROTECTION

The Law Society is committed to ensuring that its services and internal operations are carried out in an environmentally responsible manner.

The Law Society publishes a monthly journal, *Hong Kong Lawyer*. The journal is freely available in digital format. Members are notified of the journal's publication by weekly Circulars with the provision of a link to the online journal. For other publications such as our weekly Circulars and the *Law List*, only electronic versions are available. For The Law Society's *Annual Report*, an opt-in mechanism is adopted. A member who wishes to receive a printed version of the *Annual Report* may change the default option from "No" to "Yes" in the Members' Zone of The Law Society website.

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 is 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:

- (a) think carefully whether there is a need to copy or print a document, and if there is, 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 and reminders to that effect are sent to staff by email regularly. There is a system in place to collect plastic and paper materials as well as toner and ink cartridges for recycling. Used envelopes are centrally stored for the staff to reuse.

Further, a column on "Love our Offices" has been introduced in the quarterly Staff Newsletter to remind colleagues to make efficient use of resources and energy and to minimise consumption of energy and paper. Comparison tables on paper consumption, electricity consumption and meter reading on print and copy for the past six months with the same period in the preceding two years are included in the column as a constant reminder of how the office has been doing in saving electricity and paper.

We fully support energy saving. We have participated in the "Energy Saving Charter" of the Environment and Ecology Bureau and received the Awards for Environmental Excellence by the Environmental Campaign Committee. We have renewed our pledge for 2023/2024 to maintain an average indoor temperature between 24°C and 26°C from June to September, switch off electrical appliances and systems when not in use, and procure energy-efficient electrical appliances and systems.

The office in the Legal Hub successfully saved consumption of electricity and paper by 2.7% and 23.5% respectively during the year, compared to 2022.

Besides, we signed the "Green Event Pledge" of the Environmental Protection Department in 2023 to promote green events.

ABOUT OUR 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, 13 headcounts were added during 2023 and our total headcount for permanent staff stood at 129 at the end of the year. On personnel movement, the Secretariat had an overall turnover rate of 23.3% in 2023, compared to 21.6% in 2022. Ms Katy Wong and Ms Ginny Kung joined us both as Assistant Director, Member Services. Human capital is the most valuable asset of an organisation and we care a lot about retaining talent. During the year, nine 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 30 years.

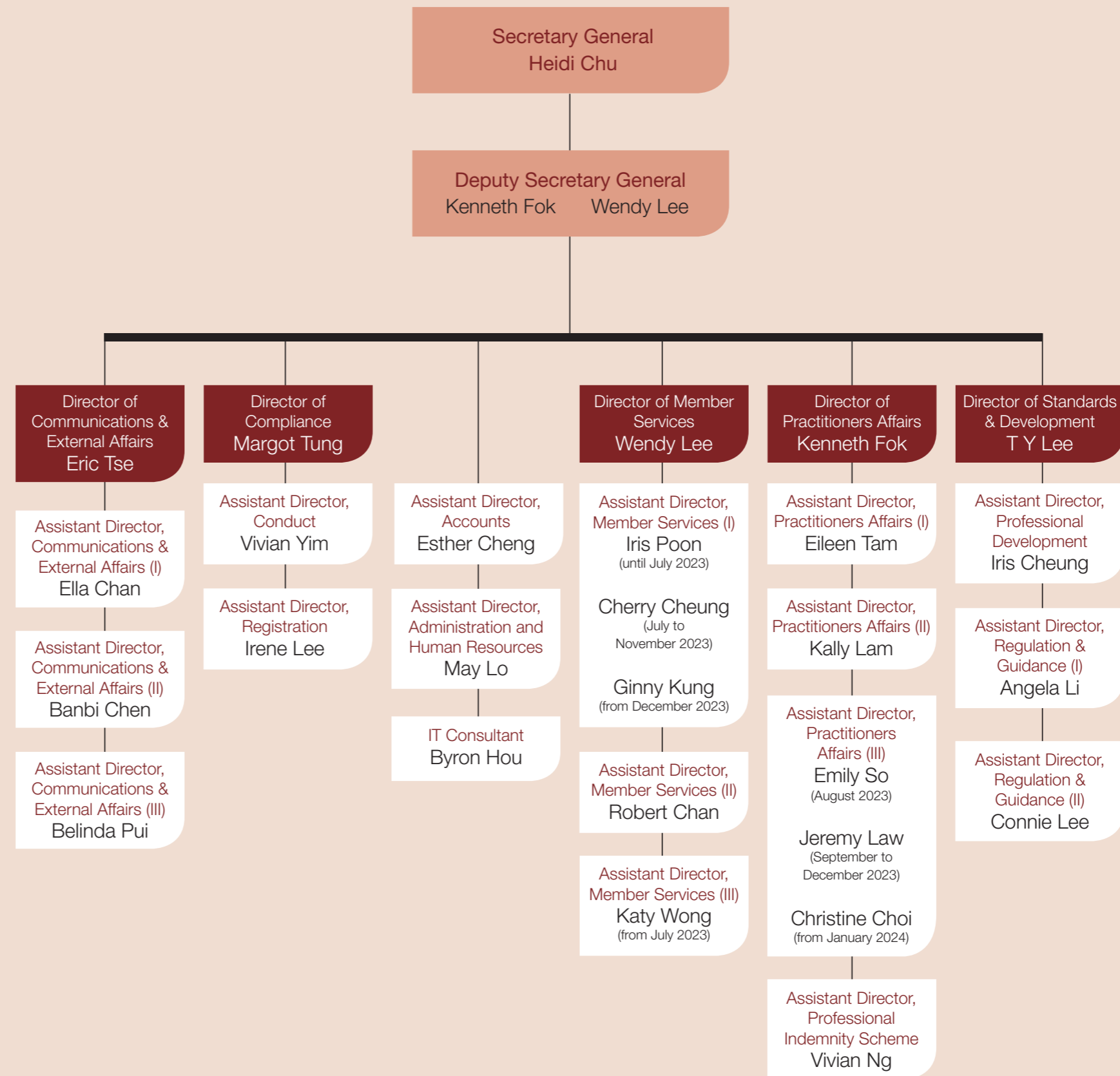
Physical staff functions have resumed. Staff seminars on a wide range of topics including personal health, medical scheme and MPF updates were held. Further, team building activities, staff recreational workshops on art, health and wellness, festive celebrations like Spring Dinner and Christmas Party were organised for staff during the year. An annual budget was also set aside to sponsor staff training to enhance work-related knowledge and skills.

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



Heidi Chu
Secretary General







SAFEGUARDING THE RULE OF LAW

JUDICIAL INDEPENDENCE

Judicial independence is a 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 *Basic Law* of the HKSAR expressly states that judges and judicial officers shall adjudicate cases in accordance with the law. Article 85 states that the courts of the 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, 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 allegations based solely on 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 appreciate more the meaning and value of the rule of law and the importance of judicial independence. The Law Society therefore issues public statements from

time to time to defend judicial integrity, call for respect for the rule of law and remind the public about the proper ways to handle dissatisfaction with the outcome of a judgment.

In May, The Law Society noted the publication of a Staff Research Report in May 2023 by the US Congressional-Executive Commission on China. Entitled “One City, Two Legal Systems: Hong Kong Judges’ Role in Rights Violations under the National Security Law”, the Report contains unfounded allegations on the justice system of Hong Kong. On 12 May, The Law Society issued a public statement condemning attempts to undermine the administration of justice or challenge the rule of law or judicial independence of the Hong Kong justice system.

Further, in November, The Law Society noted from media reports that a bill to provide for a review of sanctions with respect to Hong Kong (the “Bill”) had been introduced in the US House of Representatives by a group of US Congress Representatives. The Bill would require a determination on whether a list of 49 Hong Kong judges, prosecutors and government officials included in the Bill qualify for sanctions under specified US human rights-related legislation. On 3 November, The Law Society issued a public statement condemning any attempt to exert pressure by threatening sanctions against a judge, a prosecutor or a government official due to the type of cases that he or she is assigned to handle or the statutory role that he or she has to perform. Such threats amount to an affront to the rule of law

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

and judicial, prosecutorial and governance integrity. The Law Society calls for respect for the rule of law and strongly condemns any attempt to interfere with the administration of justice or challenge the rule of law, judicial independence, prosecutorial or governance integrity.

PUBLIC TRUST AND CONFIDENCE IN JUSTICE SYSTEM

Since mid-July, there had been phishing emails to the public claiming to be sent on behalf of The Law Society, the Hong Kong Bar Association, the Department of Justice, the Judiciary and the Hong

Kong International Arbitration Centre. The respective organisations had reported to the Police and alerted the public to the relevant phishing emails. Some law firms had also been the target. Members of the public reported having received phishing emails purporting to be sent on behalf of the law firms.

These malicious criminal activities posed a serious threat to the integrity and accessibility of our legal and judicial systems, undermining public trust and confidence in the systems and disrupting the effective functioning of institutions responsible for upholding the rule of law and the administration of justice. The consequences of these attacks could thus be far-reaching.

On 17 August, The Law Society issued a public statement strongly condemning the series of cyber-attacks targeting legal and judicial institutions. The Law Society calls upon legal professionals and all to stand united to combat any attempts to undermine the rule of law and compromise the administration of justice, and also urges everyone to remain vigilant and proactive in enhancing cybersecurity measures and training to guard against further cyber-attacks.

The Law Society will continue with its tireless efforts to safeguard the rule of law and judicial independence, which are the keys to the social stability, economic success and overall well-being of Hong Kong.



Statement by the Law Society of Hong Kong in response to the Staff Research Report May 2023 by the US Congressional-Executive Commission on China

- The Law Society of Hong Kong notes the publication of a Staff Research Report May 2023 by the US Congressional-Executive Commission on China. The Report is titled "One City, Two Legal Systems: Hong Kong Judges' Role in Rights Violations under the National Security Law".
- The Law of the People's Republic of China on Safeguarding National Security in the Hong Kong Special Administrative Region ("NSL") is a national law formulated by the Standing Committee of the National People's Congress ("NPCSC") in accordance with the Constitution of the People's Republic of China and the Basic Law of HKSAR ("Basic Law").
- The Law Society condemns any attempt to undermine the administration of justice or challenge the rule of law or judicial independence of the Hong Kong justice system.
- Judicial independence is constitutionally entrenched in the Basic Law. Article 2 guarantees independent judicial power, including that of final adjudication in accordance with the provisions of the Basic Law; Article 19 provides that Hong Kong shall be vested with independent judicial power and Article 85 provides that the courts shall exercise judicial power independently, free from any interference.
- The constitutional role of judges and judicial officers is to apply the law. Article 84 of the Basic Law states that judges and judicial officers shall adjudicate cases in accordance with the law. The Judicial Oath requires all judges and judicial officers to safeguard the law and administer justice without fear or favour.
- Any attempt to exert pressure by the implementation of sanctions against a judge due to the type of cases that he or she is assigned to handle is an affront to the rule of law and judicial integrity. The Law Society calls for respect for the rule of law and an immediate halt to making any unfounded allegations on the justice system of Hong Kong.

The Law Society of Hong Kong
12 May 2023



The Law Society Condemns Targeted Cyber Attacks on Legal and Judicial Institutions

- The Law Society of Hong Kong ("Law Society") strongly condemns the recent series of cyberattacks targeting legal and judicial institutions.
- Since mid-July, there have been phishing emails to the public claiming to be sent on behalf of the Law Society, the Hong Kong Bar Association, the Department of Justice, the Judiciary and the Hong Kong International Arbitration Centre. The respective organisations have reported to the Police and alerted the public to the relevant phishing emails. In addition, some law firms have also been the target. Members of the public reported having received phishing emails purporting to be sent on behalf of the law firms.
- These malicious criminal activities pose a serious threat to the integrity and accessibility of our legal and judicial systems, undermining public trust and confidence in the systems and disrupting the effective functioning of institutions responsible for upholding the rule of law and the administration of justice. The consequences of these attacks can thus be far-reaching.
- The Law Society calls upon legal professionals and all to stand united to combat any attempts to undermine the rule of law and compromise the administration of justice. We urge everyone to remain vigilant and proactive in enhancing their own cybersecurity measures and training to safeguard against further cyber-attacks.

The Law Society of Hong Kong
17 August 2023



Statement by The Law Society of Hong Kong in Response to Call by US Congress Representatives for Sanctions against Judges, Prosecutors and Government Officials of Hong Kong

- The Law Society of Hong Kong notes from media reports that a bill to provide for a review of sanctions with respect to Hong Kong (the "Bill") had been introduced in the US House of Representatives by a group of US Congress Representatives on 2 November 2023.
- The Bill would require a determination on whether a list of 49 Hong Kong judges, prosecutors and government officials included in the Bill qualify for sanctions under specified US human rights related legislation.
- The Law Society strongly condemns any attempt to interfere with the administration of justice or challenge the rule of law, judicial independence, prosecutorial or governance integrity.
- In Hong Kong, judicial independence is constitutionally entrenched in The Basic Law of the Hong Kong Special Administrative Region (the "Basic Law"). For instance, Article 2 guarantees independent judicial power, including that of final adjudication in accordance with the provisions of the Basic Law; Article 19 provides that Hong Kong shall be vested with independent judicial power; and Article 85 provides that the courts shall exercise judicial power independently, free from any interference.
- The constitutional role of judges and judicial officers is to apply the law. Article 84 of the Basic Law states that judges and judicial officers shall adjudicate cases in accordance with the law. The Judicial Oath requires all judges and judicial officers to safeguard the law and administer justice without fear or favour.
- Article 63 of the Basic Law provides that the Department of Justice in Hong Kong shall control criminal prosecutions, free from any interference.
- The Law of the People's Republic of China on Safeguarding National Security in the Hong Kong Special Administrative Region ("NSL") was enacted in accordance with the Constitution of the People's Republic of China and the Basic Law.

The Law Society issues public statements from time to time

IMPROVING PRACTICE ENVIRONMENT

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”) under the Professional Indemnity Scheme (“PIS”). The amount of contribution is calculated in accordance with a statutory formula stipulated in the *Solicitors (Professional Indemnity) Rules (Cap.159M)* (“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 one-third in the indemnity years 2010/11, 2011/12, 2013/14, 2014/15, 2015/16, 2017/18, 2018/19, 2021/22 and 2022/2023, by 50% in the indemnity year 2016/17 and 2019/2020, and by 80% in the indemnity year 2020/21. In 2023, on the basis of the projections, the Council decided to exercise its power to reduce the contributions for the indemnity year 2023/24 by 50%. The amount of reduction provided to the profession since 2010/11 (including 2023/24) totalled about HK\$2.38 billion.

PROMOTION OF LAWTECH

The legal profession has traditionally been considered a human-exclusive practice where machine automation had no meaningful role. However, the development of new technological tools has increasingly demonstrated technology’s relevance and usefulness to legal service providers.

The Law Society has been helping members navigate this new world ethically and successfully. One of the ways is to collaborate with relevant stakeholders to promote the effective use of technology.

In January, The Law Society collaborated with eBRAM and delivered a webinar on enhancing the use of LawTech in Hong Kong, with an introduction on the new LawTech Service Portal of eBRAM which provides AI machine translation, video-conferencing system and e-Signature service to law firms and the legal community.

In March, following the live demonstration of the preparation and use of e-bundles and adducing digitalised evidence in court organised by the Academy of Law and led by the Judiciary in July 2022, The Law Society organised a webinar with the Judiciary on how digital common law could facilitate greater access to the law.

The Law Society has also been helping with the promotion of the use of the integrated Court Case Management System (iCMS) launched by the Judiciary. The iCMS is a web-based e-system implemented in phases to streamline and standardise the electronic

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

court processes across different levels of courts. The e-functions provided by the iCMS include, for example, commencing a new case, sending documents to an existing case, submitting case documents, creating summons and notices, conducting case enquiries, inspecting documents, making electronic payments, etc. The iCMS is implemented in two phases. Under Stage 1 of Phase I, the use of the iCMS by external court users has been made available for personal injuries actions, tax claim proceedings, civil proceedings and employees' compensation cases in the District Court, as well as summons cases in the Magistrates' Courts ("MCs"). In Stage 2 of Phase I, the iCMS will be extended to the Court of Final Appeal, the High Court, the remaining proceedings of the MCs, and the Small Claims Tribunal. The Judiciary intends to roll out the external functions of the iCMS for Stage 2 of Phase I incrementally from 2024. For the remaining courts and tribunals, the iCMS will be implemented under Phase II.

To raise the awareness of the iCMS and to familiarise potential users with handling court business in electronic mode, The Law Society assisted the Judiciary with briefing-cum-hands-on demonstration sessions for law firms. From January to December, 40 demonstration sessions were held. Around 510 representatives from some 230 law firms participated in the sessions.

CONTRIBUTIONS TO LAW REFORMS

The Law Society, with 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 2023, a total of 22 public submissions were made on a wide range of reforms, which are set out below:

- (1) Consultation Paper on Proposed Risk Management Guidelines for Licensed Persons Dealing in Futures Contracts
- (2) Government Budget 2023-24
- (3) Consultation Paper on the *Criminal Procedure (Amendment) Bill*
- (4) *The Inland Revenue (Amendment) (Tax Concessions for Family-owned Investment Holding Vehicles) Bill 2022*
- (5) Consultation Paper on Proposals to Expand the Paperless Listing Regime and Other Rule Amendments
- (6) Public Consultation on Regulation of Crowdfunding Activities
- (7) Consultation Paper on Establishing a Policy Holders' Protection Scheme
- (8) Bills Committee on the *Development (Town Planning, Lands and Works) (Miscellaneous Amendments) Bill 2022*
- (9) Consultation Paper on the Proposed Regulatory Requirements for Virtual Asset Trading Platform Operators Licensed by the Securities and Futures Commission
- (10) Consultation Paper on Rule Amendments Following Mainland China Regulation Updates and Other Proposed Rule Amendments Relating to PRC Issuers
- (11) *The Product Eco-responsibility (Amendment) Bill 2023*
- (12) *The Legal Practitioners (Amendment) Bill 2023*
- (13) Consultation on a proposed appeal mechanism against acquittals by the Court of First Instance constituted by a panel of three judges on cases concerning national security
- (14) Consultation paper on proposed amendments to the Codes on Takeovers and Mergers and Share Buy-backs
- (15) Consultation paper on Enhancement of Climate-related Disclosures under the Environmental, Social and Governance Framework
- (16) Proposed Company Re-Domiciliation Regime in Hong Kong
- (17) Consultation paper on proposed subsidiary legislation for implementing an uncertificated securities market in Hong Kong
- (18) *The Mandatory Reporting of Child Abuse Bill*
- (19) 2023 Policy Address
- (20) Consultation Paper on GEM Listing Reforms
- (21) Consultation Paper on Proposed Amendments to Listing Rules Relating to Treasury Shares
- (22) Consultation Paper on the Proposed Guidelines for Market Soundings

MAINTAINING THE HIGHEST STANDARDS



Seminar on “Calling of the guardians — from Professional Ethics to Corporate Governance” cum visit to the ICAC in October

NURTURING LIFE-LONG LEARNING

The Law Society has implemented the CPD Scheme since 1998 and the RME Programme since 2004. The CPD Scheme aims at providing 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 ever-increasing demands of clients and society. The RME Programme aims at raising awareness of risk issues and promoting good risk management practices among legal practitioners.

The CPD Scheme provides a wide variety of courses to cater for the different needs of practitioners. In 2023, the following categories of courses were organised under the Scheme:

- (a) Courses on new or amended legislation and legal developments, for example, Mechanism for Reciprocal Enforcement of Judgments in Civil and Commercial Matters Between the Hong Kong SAR and the Mainland; Recent Developments in the Family Court:

the New Master System GD1.1 and 1.2; New 2023 Virtual Assets Service Provider Licensing Regime; Hong Kong Regulatory Requirements for Licensed Virtual Asset Trading Platform Operators; Bankrolling Arbitration Practice; Risks and Risk Management;

- (b) Updates on existing law and practice, for example, Update on Personal Injuries Claims; COVID-19: Frustration and Tenancy Agreements; Update on Contract Cases 2023; The Latest Trends and Developments of Dispute Resolution in the Greater Bay Area; Update on Conveyancing Cases; Professional Practice 2023; Update on Intestate Succession; Update on Testate Succession; Property Law Cases 2023; Update on the Legal Aid Schemes; Update on Hong Kong Competition Law; New Refresher Course on Property Management; Property Law Cases 2023; Thematic CPD Series on Tort Law: Update on Tort Law;

The solicitors' profession is self-regulatory. The Council of The Law Society 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.

- (c) General courses on various areas of practice including Legal Tech, Company and Commercial Law, Practice Management, Professional Indemnity, Criminal Law, Professional Ethics, Building and Property Management, Anti-Money Laundering, Mediation, Mental Health Law, Mental Capacity Law of Hong Kong – Capacity Assessment, Personal Injury, Family Law, Wills and Probate, Trust Law, Anti-Discrimination Law.

For the RME Programme, apart from the standard courses in the core programmes for principals, non-principals, trainees and registered foreign lawyers and a wide range of electives regularly offered throughout the year, some special courses on RME were also organised from time to time during the year. They included, for example, Client & Third Party Engagement; Managing Data Breach; Legal Professional Privilege; Conducting Internal Investigations and Handling Searches by Law Enforcement Agencies; Data Protection & Direct Marketing; Dispute Resolution Clauses in Cross Border Contracts; Conflict of Interests and Confidentiality; Ethical Walls for Law Firms; Legal Professional Privilege – A primer for transactional lawyers; Managing Risks In Your Practice; Anti-Money Laundering and Counter Terrorist Financing Compliance; Risk Management for Legal Practitioners – Refresher on Handling of Conflicts; Property-Fraud Related Claims Against Solicitors; Anti-Money Laundering Update

In 2023, The Law Society accredited 3,689 CPD courses, of which 4 courses were provided by The Law Society and 295 by the Academy of Law and 214 were also RME accredited. Of the total of 299

CPD and RME courses organised by The Law Society and the Academy of Law during the year, 12 were conducted in Chinese and the remainder in English. These 299 courses attracted an attendance of approximately 25,817 participants.

Knowing the need for busy practitioners to have a variety of means by which they can comply with the CPD requirements, The Law Society permits and encourages methods of learning other than attendance at traditional lecture-based courses. During the year, The Law Society accredited 16 legal journals and books and 111 legal research projects for CPD purposes.

There were 60 accredited CPD providers under The Law Society's Provider Accreditation Scheme at the end of 2023. The Law Society monitors the standard of accredited CPD courses by reviewing course evaluation records and attending selected accredited courses. 34 courses were monitored during the year.

The Law Society encourages sharing of knowledge among fellow practitioners. 14 law firms accredited as RME elective course providers offered 14 RME electives to the general membership of The Law Society, in addition to the 97 RME electives that they offered in-house to their own law firm members.

INTRODUCTION OF MANDATORY PRACTICE MANAGEMENT COURSE

Section 6(6) of the *Legal Practitioners Ordinance* (Cap.159) ("LPO") provides that a solicitor must satisfy the Council

that since being admitted as a solicitor, he has been *bona fide* employed in the practice of a solicitor in Hong Kong for at least two years before he can practise as a solicitor on his own account or in partnership. Hence, when a practising certificate is first issued, a condition prohibiting against the holder practising as a solicitor on his own account or in partnership will be stated on the practising certificate. Upon fulfilment of the two-year requirement, the holder can apply to The Law Society to remove the condition on the practising certificate ("unconditional practising certificate (UPC)").

Section 6(6) of the *LPO* has been amended to include a requirement on the completion of an approved practice management course prior to an application for a UPC. The relevant new sections 6(6B) and 6(6C) came into operation on 3 July 2023.

The Council has approved the "mandatory course in practice management" referred to in the new section 6(6B) of the *LPO* ("Mandatory Course") which solicitors are required to successfully complete before they will be issued their first UPC as provided in section 6(6B) of the *LPO*.

The Mandatory Course, offered by the Hong Kong Academy of Law free of charge, provides practice management training to solicitors to equip them with the necessary skills and knowledge on the key aspects of practice management for a law firm. The Law Society issued guidelines on the Mandatory Course on 2 March, pursuant to the new section 6(6B) of the *LPO*, to govern its implementation including the automatic exemption and the applications for non-automatic exemption.

MAINTAINING THE HIGHEST STANDARDS

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, namely 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 Overseas Lawyers Qualifying Examination ("OLQE") which has been held annually since its launch in 1995. In 2023, The Law Society administered the 29th OLQE. 244 candidates from 19 jurisdictions including Hong Kong (10 were common law jurisdictions and 9 were non-common law jurisdictions) sat the OLQE. Three candidates were Hong Kong barristers. The overall pass rate was 33%.

For the trainee solicitor route, prior to entering into a trainee solicitor contract, a person is currently required to complete the Postgraduate Certificate in Laws ("PCLL") programme provided by one of the three law schools in Hong Kong. Under rule 7 of the *Trainee Solicitors Rules* (Cap.159J), The Law Society is also empowered to set and/or approve an examination, as an alternative to PCLL, for anyone wishing to enter into a trainee solicitor contract.



Seminar on "Overseas Lawyers Qualification Examination ("OLQE") – Recruitment of Examiners Information Session" in August

During the year, The Law Society considered proposals on the examinations required, set or approved under rule 7(a) of the *Trainee Solicitors Rules* and liaised with the stakeholders on the Standing Committee on Legal Education and Training and the Judiciary on its proposals to introduce these qualifying examinations. The Law Society continued to monitor the implementation of the Protocol on the role of External Examiners and other aspects of the PCLL introduced in July 2021. 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 have been appointed.

In addition, CPD audit was conducted on 632 trainee solicitors.

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 2023,

there were 74 foreign law firms and 1,476 registered foreign lawyers from 32 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 26 visits to 18 law firms during the year. In addition, three court inspections were conducted by inspectors at magistrates' courts. For these court inspections, the Council appointed inspectors to verify compliance with rule 5D of the *Solicitors' Practice Rules* (Cap.159H) and to monitor the proper completion of court attendance forms.

The Monitoring Accountants visit law firms to assist them in improving their accounting procedures/systems, give advice on the best use of the Manual on Solicitors' Accounting, and inspect their books and accounts to ensure their compliance with the rules relating to solicitors' accounting. In 2023, 83 visits were made to 42 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 are responsible for appointing 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 complaints on a summary basis.

In 2023, a total of two matters were submitted to the Tribunal Convenor and 4 disciplinary proceedings were determined by the Solicitors Disciplinary Tribunal, of which 2 disciplinary proceedings were subject to appeal.

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 practice of one Hong Kong law firm in 2023.

The Law Society also collaborates with other organisations in promoting compliance. During the year, *Corruption Prevention Good Practices on Conveyancing and Related Transactions for Law Firms*, compiled by the Independent Commission Against Corruption with the support of The Law Society was published. This leaflet provides law firms with references to internal control measures that can help mitigate the risks associated with corruption and related malpractice.

ANTI-MONEY LAUNDERING (“AML”) EFFORT

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

The Mutual Evaluation of Hong Kong took place in 2018 and the Report was published on 4 September 2019 (“MER 2019”). Hong Kong was rated overall compliant by the FATF.

Whilst the 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 counter-terrorist financing (“CTF”) obligations applicable to solicitors.

In May, The Law Society published the *AML/CTF Sectoral Risk Assessment of the Legal Sector*, which provides a detailed evaluation of money laundering (“ML”) and terrorist financing (“TF”) risks specifically tailored to the demographic and contextual factors within the Hong Kong legal profession. The findings of this assessment were primarily based on the analysis of results obtained from the AML Review conducted by The Law Society in 2022. It is expected that firms will incorporate this assessment into

their own risk evaluations and utilise it to shape their AML policies, controls, and procedures.

In the third quarter, The Law Society commenced the preparatory work for the draft of the *3rd Hong Kong ML/TF Risk Assessment* initiated by the HKSAR Government. This is an ongoing project and will extend throughout 2024/2025.

The *AMLO (Amendment) Ordinance 2022* (“Amendment Ordinance”) came into effect on 1 June, introducing further enhancements to Hong Kong's AML/CTF regulatory framework. The primary objective of the amendments was to ensure the alignment of Hong Kong's regulations with the latest international standards set by the FATF. Additionally, the Amendment Ordinance addressed deficiencies identified in MER 2019 through various miscellaneous and technical amendments. The Law Society conducted a comprehensive review of *Practice Direction P*, aligning it with the regulatory requirements and best practices set by the relevant regulatory bodies and the FATF.

The Amendment Ordinance introduced a “recognized digital identification system” to verify the identities of clients who are unable to meet their lawyers in person. The Law Society worked closely with the regulatory bodies of Designated Non-Financial Businesses and Professions in developing the registration framework tailored for law firms seeking to utilise the iAM Smart as a solution to verification of a client's identity.

Furthermore, two AML seminars for legal practitioners were conducted on 14 June and 15 November and attended by a total of 1,288 participants.

EXPLORING NEW OPPORTUNITIES

PROMOTION THROUGH VIRTUAL PARTICIPATION IN INTERNATIONAL EVENTS

- Online Conference jointly organised by Kazakhstan Bar Association, LAWASIA and Chengdu Bar Association: “Self-regulation of Legal Profession: New Challenges of Modern Time” in April;
- LAWASIA Webinar on Trade and Investment in Vietnam in September;
- Young Commonwealth Lawyers Virtual Conference in November; and
- South Asia — Southeast Asia Investment and Trade Compliance Management and Legal Risk Prevention Forum in December.

PROMOTION THROUGH PHYSICAL PARTICIPATION IN INTERNATIONAL EVENTS

- Opening of the Legal Year 2023 in Singapore in January;
- Opening of the Legal Year 2023 in Malaysia in January;
- Opening of the Legal Year 2023 in Brunei in February;
- IBA Young Lawyers’ Committee Training Day in Singapore in February;
- 23rd Commonwealth Law Conference in Goa in March;
- 31st IPBA Annual Meeting and Conference in Dubai in March;
- Networking Reception co-organised by The Law Society of

Hong Kong and Hong Kong Economic and Trade Office in Dubai in March;

- “Resolve2Win — Legal Services of Hong Kong, Opportunities for All” in Bangkok in March;
- 2023 Macau Lawyers’ Day in Macau in May;
- SmartHK in Guangzhou in May;
- LAWASIA Employment Law Conference in Kota Kinabalu, Sabah in June;
- International Malaysia Law Conference 2023 in Kuala Lumpur in July;
- 33rd POLA Conference in Kuala Lumpur in July;
- Guangdong Province Foreign-related Legal Construction Work Conference in Guangzhou in July;
- 2023 ABA Annual Meeting in Denver in August;
- Straits Law Forum in Fuzhou in August;
- 2023 Central Asia Legal Services Cooperation Forum in Urumqi in August;
- Anniversary of Taoyuan Bar Association in Taoyuan in August;
- 61st AIJA Congress in Rio de Janeiro in August;
- Hong Kong Legal Services Forum in Chengdu in August;
- The Second Seminar on Legal Challenges and Coping Strategies under Belt and Road Initiative in Beijing in August;
- 4th LAWASIA Human Rights Conference in Fukuoka in September;
- The 5th UBBS Business Festival & The 10th Nine Ring Summit in Beijing in September;
- Workshop on “Independence — A Guarantee for the Rule of Law” in Kuala Lumpur in September;

Exploring new business opportunities for members is one of The Law Society’s major tasks.

The Law Society seizes every possible opportunity to promote legal and dispute resolution services of Hong Kong to the local and international communities. As soon as the world resumed its order after the pandemic, The Law Society took every suitable opportunity to reach out to other legal professional bodies across the globe by actively participating in various international and Greater China events virtually and physically. These included:

Opening of the Legal Year 2023 in Brunei in February



Opening of the Legal Year 2023 in England and Wales in October



Opening of the Legal Year 2023 in Paris in November

- 8th Belt and Road Summit co-organised by the HKSAR Government and HKTDC in Hong Kong in September;
- Arbitration and Mediation Week in the Guangdong-Macao In-Depth Cooperation Zone in Zhuhai in September;
- Global Industrial and Commercial Conference on Rule of Law in Beijing in September;
- Shenzhen Conference on Innovation and Collaboration of Lawyers in Shenzhen in September;
- HKTDC Belt and Road Global Forum Annual Roundtable in Hong Kong in September;
- Singapore-China International Commercial Dispute Resolution Conference in Singapore in October;
- Opening of the Legal Year 2023 in England and Wales in October;
- Members' Briefing organised by The Hong Kong Association in London in October;
- Students' Gathering jointly organised by The Law Society of Hong Kong and Hong Kong Economic and Trade Office in London – "Exploring the Evolving Legal landscape of Hong Kong" in London in October;
- VII Kazakhstan International Forum of Lawyers in Astana in October;
- AIJA Asia-Pacific Regional Meeting in Hong Kong in October;
- The Third Belt and Road Forum for International Cooperation in Beijing in October;
- International Conference of Legal Regulators 2023 in Dublin in October;
- 67th UIA Congress in Rome in October;
- 2nd BFA Global Economic Development and Security Forum in Changsha in October;
- IBA Annual Conference 2023 in Paris in late October to early November;
- Chinese-speaking Lawyers Convention in Shenzhen in November;
- International Conference on Artificial Intelligence and Cybersecurity in Gdynia in November;
- 25th ILLACE Annual Conference in Hobart, Tasmania in November;
- 36th LAWASIA Conference in Bengaluru in November;
- Opening of the Legal Year 2023 in Paris in November;
- Global Muslim Business Forum 2023 in Kuching, Sarawak in November; and
- The 12th Mainland, Hong Kong and Macau Legal Seminar in Macau in November.

EXPLORING NEW OPPORTUNITIES

These duty visits have not only enabled us to keep abreast of the latest developments in the global legal arena, but have also presented opportunities for The Law Society representatives to update the international community on the legal landscape of Hong Kong. It is important for us to reach out and provide an objective first-hand factual account of the Hong Kong situation in respect of continuously upholding the rule of law and judicial independence as well as safeguarding rights and freedoms.

PROMOTION THROUGH ORGANISATION OF INTERNATIONAL EVENTS

Faced with unprecedented disruptions during the pandemic, many countries and regions are experiencing revolutionary changes, and Hong Kong is no exception. Fortunately, with our well-established legal and financial infrastructure, our international expertise and experience as well as our accessibility to the huge Mainland market, Hong Kong has been able to thrive on change.

To enhance understanding in the international community of Hong Kong's robust legal system and business environment, thereby strengthening their confidence in Hong Kong's long-term economic development and competitiveness, The Law Society organised a one-day forum on "Doing Business in Hong Kong in a Rapidly Changing World" on 11 July at the Hong Kong Convention and Exhibition Centre in a hybrid format. The Forum attracted over 2,100 registrations from 31 jurisdictions, including the physical attendance of more than 50 representatives from Consulates-General and overseas chambers of commerce.

The Law Society also continued its work in enhancing the role of Hong Kong legal professionals under the Belt and Road Initiative and the development of the Greater Bay Area ("GBA").

The Law Society has held an annual international Belt and Road Conference in Hong Kong since 2017, dedicated to exploring opportunities and discussing solutions to the challenges brought about by the Belt and Road Initiative for the legal profession.

In celebration of the 10th Anniversary of the Belt and Road Initiative, The Law Society's International Summit 2023 was held on 11 October at the Hong Kong Ocean Park Marriott Hotel in a hybrid format. The event attracted registration by over 800 participants from various sectors from 49 jurisdictions, including around 30 representatives of the Consulates-General, Honorary Consulates and Officially Recognised Bodies. Themed "Peace and Prosperity on the Belt and Road", the Summit provided a platform for government leaders, experts and scholars from the legal sector as well as business leaders from across the world to explore the vast opportunities along the Belt and Road, to examine how mediation can resolve commercial and sovereign disputes, and to share practical skills and knowledge on mediation, negotiation and deal-making.

International Conference of Legal Regulators 2023 in Dublin in October



International Summit 2023
in October



GBA Express in Foshan in June

Seminar on Legal Challenges and Coping Strategies under Belt and Road Initiative in Beijing in August



COLLABORATIONS IN THE GREATER CHINA REGION

With the lifting of travel restrictions in February, The Law Society actively sought out new business opportunities for its members through organising and/or participating in physical events on the Mainland. Furthermore, The Law Society's representatives participated in various visits organised by the Department of Justice, including those to cities in the GBA as well as Chengdu and Hainan.

In addition, The Law Society remains committed to collaborating with its Mainland counterparts in promoting national strategies, particularly on the development of the GBA.

Under the "Joint Meeting System for Lawyers' Associations in the GBA" established by The Law Society and lawyers' associations in the GBA in 2018, the 11th and 12th joint meetings took place in February and October respectively. In February, The Law Society took up the role as the secretariat of the Joint Meeting System responsible for the coordinating and liaising with lawyers' associations in Guangdong and Macau. During the year, The Law Society also joined hands with Guangdong Lawyers Associations in hosting two virtual roundtable meetings for experienced practitioners and young lawyers to share their views on various practical topics.

The Law Society continued to take an active role in reflecting suggestions on GBA lawyers' practice to the authorities and encouraging members to explore cross-border collaborations in the GBA. Initiatives during the year included establishing the GBA Lawyers Sub-Committee in March and hosting a sharing session on 10 May to assist members in preparing for the GBA Legal Professional Examination.

In November, The Law Society was pleased to learn that the 3-year Pilot Scheme permitting eligible Hong Kong and Macau legal practitioners to practise in the nine Mainland cities in the GBA was extended for another three years, with the practice experience threshold for Hong Kong and Macau legal practitioners to enrol in the GBA Legal Professional Examination lowered from five years to three years.

EXPLORING NEW OPPORTUNITIES

To facilitate exchanges on specific legal topics and foster cross-border collaboration opportunities for members, The Law Society introduced the GBA Express in as early as May 2019. After the lifting of pandemic-related restrictions, the first event was held on 16 June, where President Mr C. M. Chan led a delegation of around 40 Law Society members to Foshan.

During the year, The Law Society also continued its effort in collaborating with Mainland law schools, which included the collaboration with Peking University Law School on co-organising a 32-hour course under the title “An Introduction to Legal Services and Risk Management for Cross-border Transactions” in physical format, as well as visits to the law schools of Peking University, Tsinghua University and Renmin University of China.

EXPLORING OPPORTUNITIES UNDER RCEP AND BEYOND

Another huge opportunity that awaits us is the Regional Comprehensive Economic Partnership (“RCEP”) Agreement, the world’s largest free trade agreement which came into force on 1 January 2022. In light of the importance of RCEP to Hong Kong and to better prepare members of the legal profession for it, The Law Society formed a Committee on RCEP in January 2021 to study the initiative and monitor its latest development. Six Working Parties have also been formed under the Committee on RCEP to look into and report on salient parts of the Agreement.

During the year, the Committee on RCEP and the HKTDC jointly organised a series of three webinars relating to RCEP, with the objective of providing the business sector with knowledge on how the legal profession can help identify and address the practical issues that local enterprises may potentially encounter in their daily operations when the RCEP becomes applicable to Hong Kong in the future.

The Islamic market has a worldwide appeal as an emerging market. A networking reception themed “Moving Into The New Phase: The Islamic Market is Not Future. It is Here Now.” was held on 23 November to provide a platform for thought-provoking conversations and exchanges about enhancing Hong Kong’s position as an international financial hub to allow the sustainable growth of Islamic financial and business sector in the local market, and as a gateway for Islamic investors around the world to access investment opportunities on the Mainland.



Webinar on Exploring RCEP Opportunities - E-commerce



Forum on Doing Business in Hong Kong in a Rapidly Changing World in July



MOU signing with Sabah Law Society in June



MOU signing with The Law Society of Singapore in July

BONDING WITH INTERNATIONAL ORGANISATIONS THROUGH MOUs

Through networking with law societies and bar associations around the world, The Law Society has established extensive connections with legal professional organisations in overseas jurisdictions, laying a good foundation for us to collaborate on future activities for the benefit of our members.

The Law Society signed Memoranda of Understanding (“MOUs”) with four international legal organisations in 2023,

namely the Commonwealth Lawyers Association in March; Asian-African Legal Consultative Organization (AALCO) Hong Kong Regional Arbitration Centre in May; Sabah Law Society in June; and The Law Society of Singapore in July. As at the end of the year, The Law Society signed 52 MOUs with lawyers’ associations or organisations in the Greater China region and 44 MOUs with overseas lawyers’ associations and international legal organisations.

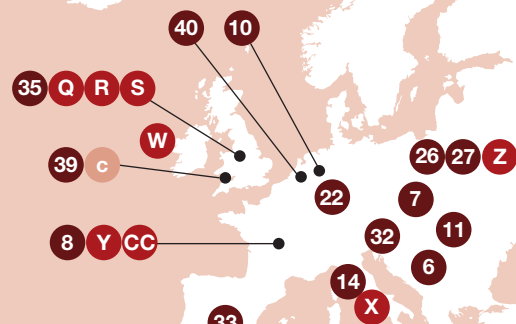
To foster collaboration and strengthen exchanges between The Law Society and overseas lawyers’ associations, two joint events for respective members were held with our MOU counterparts from Japan and Thailand:

- Joint Seminar with Hyogo Bar Association in Kobe in September (Topic: Inheritance-related matters in Hong Kong and Japan)
- Joint Webinar with Lawyers Council of Thailand under the Royal Patronage in November (Topic: Dispute Resolution Framework under the Belt and Road Initiative: Options and Organisations Involved)

The Law Society will continue to secure more opportunities, both local and beyond, for our members and maintain the healthy and sustainable development of our profession.

THE LAW SOCIETY'S GLOBAL NETWORK

OVERSEAS



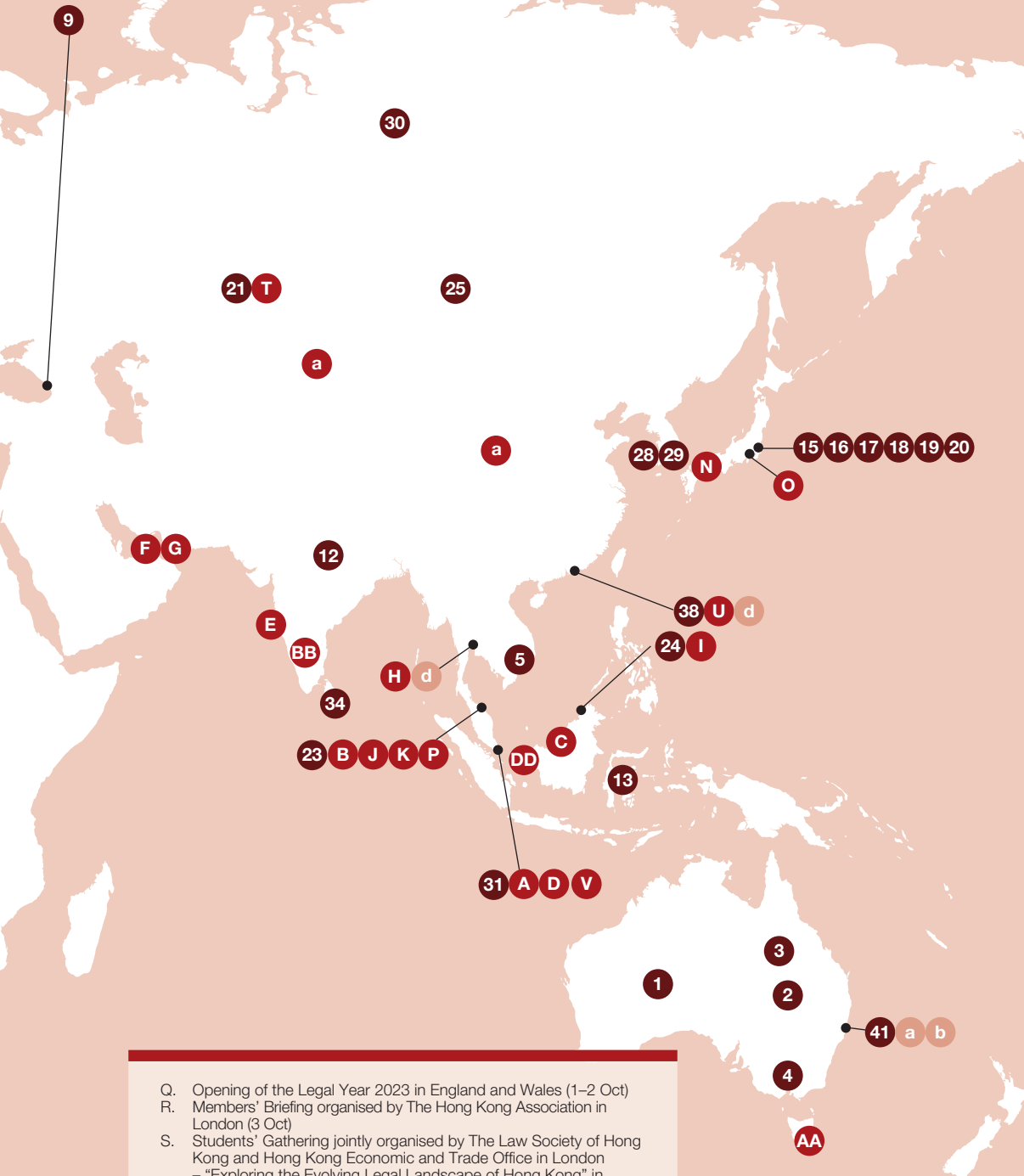
(I) MOUs signed with overseas organisations prior to 2023:

1. Australia — The Law Council of Australia
2. Australia (New South Wales) — The Law Society of New South Wales
3. Australia (Queensland) — Queensland Law Society
4. Australia (Victoria) — Law Institute of Victoria
5. Cambodia — The Bar Association of the Kingdom of Cambodia
6. Croatia — Croatian Bar Association
7. Czech Republic — Czech Bar Association
8. France — French National Bar Council
9. Georgia — Georgian Bar Association
10. Germany — The German Federal Bar
11. Hungary — Hungarian Bar Association
12. India — Bar Association of India
13. Indonesia — Indonesian Advocates Association
14. Italy (Milan) — Milan Bar Association
15. Japan — The Japan Federation of Bar Associations
16. Japan (Hyogo prefecture) — Hyogo Bar Association
17. Japan (Okinawa) — Okinawa Bar Association
18. Japan (Osaka) — Osaka Bar Association
19. Japan (Tokyo) — Tokyo Bar Association
20. Japan (Tokyo) — Daini Tokyo Bar Association
21. Kazakhstan — Astana International Financial Centre Authority
22. Luxembourg — Le Barreau de Luxembourg
23. Malaysia — Malaysian Bar
24. Malaysia (Sabah) — Sabah Law Society
25. Mongolia — Mongolian Bar Association
26. Poland — The Polish National Bar of Attorneys
27. Poland (Gdańsk) — Gdańsk Bar Association of Attorneys-at law
28. Republic of Korea — Korean Bar Association
29. Republic of Korea (Seoul) — Seoul Bar Association
30. Russia — Federal Chamber of Lawyers of the Russian Federation
31. Singapore — The Law Society of Singapore
32. Slovenia — Slovenian Bar Association
33. Spain (Madrid) — Madrid Bar Association
34. Sri Lanka — Bar Association of Sri Lanka
35. United Kingdom (England and Wales) — The Law Society of England and Wales
36. United States (California) — California Lawyers Association (International Law and Immigration Section)
37. United States (Florida) — The Florida Bar (International Law Section)
38. Asian-African Legal Consultative Organization (AALCO) Hong Kong Regional Arbitration Centre (Based in Hong Kong)
39. Commonwealth Lawyers Association (Based in Bristol, United Kingdom)
40. International Association of Young Lawyers (Based in Brussels, Belgium)
41. LAWASIA (Based in Sydney, Australia)

(Note: in alphabetical order)

(II) International conferences and events attended in 2023 physically:

- A. Opening of the Legal Year 2023 in Singapore (8–9 Jan)
- B. Opening of the Legal Year 2023 in Malaysia (8–9 Jan)
- C. Opening of the Legal Year 2023 in Brunei (9 Feb)
- D. IBA Young Lawyers' Committee Training Day in Singapore (22 Feb)
- E. 23rd Commonwealth Law Conference in Goa (5–9 Mar)
- F. 31st IPBA Annual Meeting and Conference in Dubai (7–10 Mar)
- G. Networking Reception co-organised by The Law Society of Hong Kong and Hong Kong Economic and Trade Office in Dubai (9 Mar)
- H. "Resolve2Win — Legal Services of Hong Kong, Opportunities for All" in Bangkok (15–17 Mar)
- I. LAWASIA Employment Law Conference in Kota Kinabalu, Sabah (8–10 Jun)
- J. International Malaysia Law Conference 2023 in Kuala Lumpur (10–13 Jul)
- K. 33rd POLA Conference in Kuala Lumpur (14–15 Jul)
- L. 2023 ABA Annual Meeting in Denver (3–8 Aug)
- M. 61st AIJA Congress in Rio de Janeiro (21–26 Aug)
- N. 4th LAWASIA Human Rights Conference in Fukuoka (2–4 Sep)
- O. Joint Seminar of The Law Society of Hong Kong and Hyogo Bar Association in Kobe (5 Sep)
- P. Workshop on "Independence – A Guarantee for the Rule of Law" in Kuala Lumpur (8 Sep)



- Q. Opening of the Legal Year 2023 in England and Wales (1–2 Oct)
- R. Members' Briefing organised by The Hong Kong Association in London (3 Oct)
- S. Students' Gathering jointly organised by The Law Society of Hong Kong and Hong Kong Economic and Trade Office in London – "Exploring the Evolving Legal Landscape of Hong Kong" in London (3 Oct)
- T. VII Kazakhstan International Forum of Lawyers in Astana (6 Oct)
- U. AJA Asia-Pacific Regional Meeting in Hong Kong (13 Oct)
- V. Singapore-China International Commercial Dispute Resolution Conference in Singapore (20 Oct)
- W. International Conference of Legal Regulators 2023 in Dublin (25–27 Oct)
- X. 67th UIA Congress in Rome (25–29 Oct)
- Y. IBA Annual Conference 2023 in Paris (29 Oct–3 Nov)
- Z. International Conference on Artificial Intelligence and Cybersecurity in Gdynia (16–17 Nov)
- AA. 25th ILLACE Annual Conference in Hobart, Tasmania (21–24 Nov)
- BB. 36th LAWASIA Conference in Bengaluru (24–27 Nov)
- CC. Opening of the Legal Year 2023 in Paris (24 Nov)
- DD. Global Muslim Business Forum 2023 in Kuching, Sarawak (28–30 Nov)

(II) International conferences and events attended in 2023 virtually:

- a. Online Conference jointly organised by Kazakhstan Bar Association, LAWASIA and Chengdu Bar Association: "Self-regulation of Legal Profession: New Challenges of Modern Time", based in Almaty, Sydney and Chengdu (28 Apr)
- b. LAWASIA Webinar on Trade and Investment in Vietnam, based in Sydney (22 Sep)
- c. Young Commonwealth Lawyers Virtual Conference, based in Bristol (8 Nov)
- d. Joint Webinar of The Law Society of Hong Kong and Lawyers Council of Thailand under the Royal Patronage, based in Hong Kong and Bangkok (13 Nov)

EXPLORING NEW OPPORTUNITIES

MOUs signed with organisations in the Greater China region prior 2023:

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

1. Anhui Lawyers Association
2. Beijing Lawyers Association
3. Changhua Bar Association
4. Changzhou Lawyers Association
5. Chongqing Lawyers Association
6. Dalian Lawyers Association
7. Dongguan Lawyers Association
8. Foshan Lawyers Association
9. Fujian Lawyers Association
10. Guangdong Lawyers Association
11. Guangxi Lawyers Association
12. Guangzhou Lawyers Association
13. Hainan Lawyers Association
14. Hangzhou Lawyers Association
15. Hebei Lawyers Association
16. Henan Lawyers Association
17. Hubei Lawyers Association
18. Huizhou Lawyers Association
19. Hunan Lawyers Association
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
36. Sichuan Lawyers Association
37. Taichung Bar Association
38. Taipei Bar Association
39. Taiwan Bar Association
40. Tianjin Lawyers Association
41. Xi'an Lawyers Association
42. Xinjiang Lawyers Association
43. Zhaoqing Lawyers Association
44. Zhejiang Lawyers Association

Conferences and events attended in 2023 physically and virtually

1. ASEAN Investment and Trade Compliance Management and Legal Risk Prevention Forum (5 Jan)
2. Law Course for Peking University Law School (Apr–Jun 2023)
3. Macau Lawyers' Day (19 May)
4. SmartHK, Guangzhou (24 May)
5. Hong Kong and Macau Lawyers GBA Practice Promotion Conference and Opening Ceremony of "Bay Area Lawyers Lectures" (29 May)
6. Peking University Law School's Hong Kong Common Law Scholarship Award Presentation Ceremony 2023 (3 June)
7. Research Symposium held by The Research Office of the Supreme People's Court on "Judicial Services and Guaranteeing the Construction and Development of the Guangdong-Hong Kong-Macao Greater Bay Area" (7 June)
8. Visit to Guangzhou and Shenzhen (8–10 Jun)

9. "GBA Express" – Foshan (16 Jun)
10. Young Solicitors' Two-Day Visit to Shunde, Foshan (24–25 Jun)
11. Guangdong Province Foreign-related Legal Construction Work Conference (19 Jul)
12. Celebration of the 26th Anniversary of the Establishment of the HKSAR (10 Aug)
13. Straits Law Forum (18 Aug)
14. 2023 Central Asia Legal Services Cooperation Forum (18 Aug)
15. Anniversary of Taoyuan Bar Association (19 Aug)
16. Hong Kong Legal Services Forum (24 Aug)
17. Courtesy Meeting with Sichuan Lawyers Association (24 Aug)
18. The Second Seminar on Legal Challenges and Coping Strategies under Belt and Road Initiative (25 Aug)
19. The 5th UBBS Business Festival & The 10th Nine Ring Summit (4 Sep)
20. Visit to GBA for Young Lawyers and Law Students (Huizhou) (7–8 Sep)
21. Arbitration and Mediation Week in the Guangdong-Macao In-Depth Cooperation Zone (15 Sep)
22. Visit to Hainan and Seminar on Promoting Hong Kong Legal and Dispute Resolution Services (20–21 Sep)
23. Exchange Tour for Hong Kong's Legal Sector in Nansha (22 Sep)
24. Global Business and Law Conference (22–23 Sep)
25. Shenzhen Conference on Innovation and Collaboration of Lawyers (24 Sep)
26. 12th Joint Meeting for Lawyers Associations in the GBA (21 Oct)
27. The 2nd Conference of Global Economic Development and Security Forum for Asia (29–31 Oct)
28. Chinese-speaking Lawyers Convention (14 Nov)
29. Visit to GBA for Young Lawyers and Law Students (Shenzhen and Foshan) (18–20 Nov)
30. The 12th Mainland, Hong Kong and Macao Legal Seminar (30 Nov)
31. South Asia – Southeast Asia Investment and Trade Compliance Management and Legal Risk Prevention Forum (1 Dec)
32. Zhuhai-Hong Kong-Macao Training Camp for Lawyers (8–11 Dec)

List of Events in Hong Kong in 2023

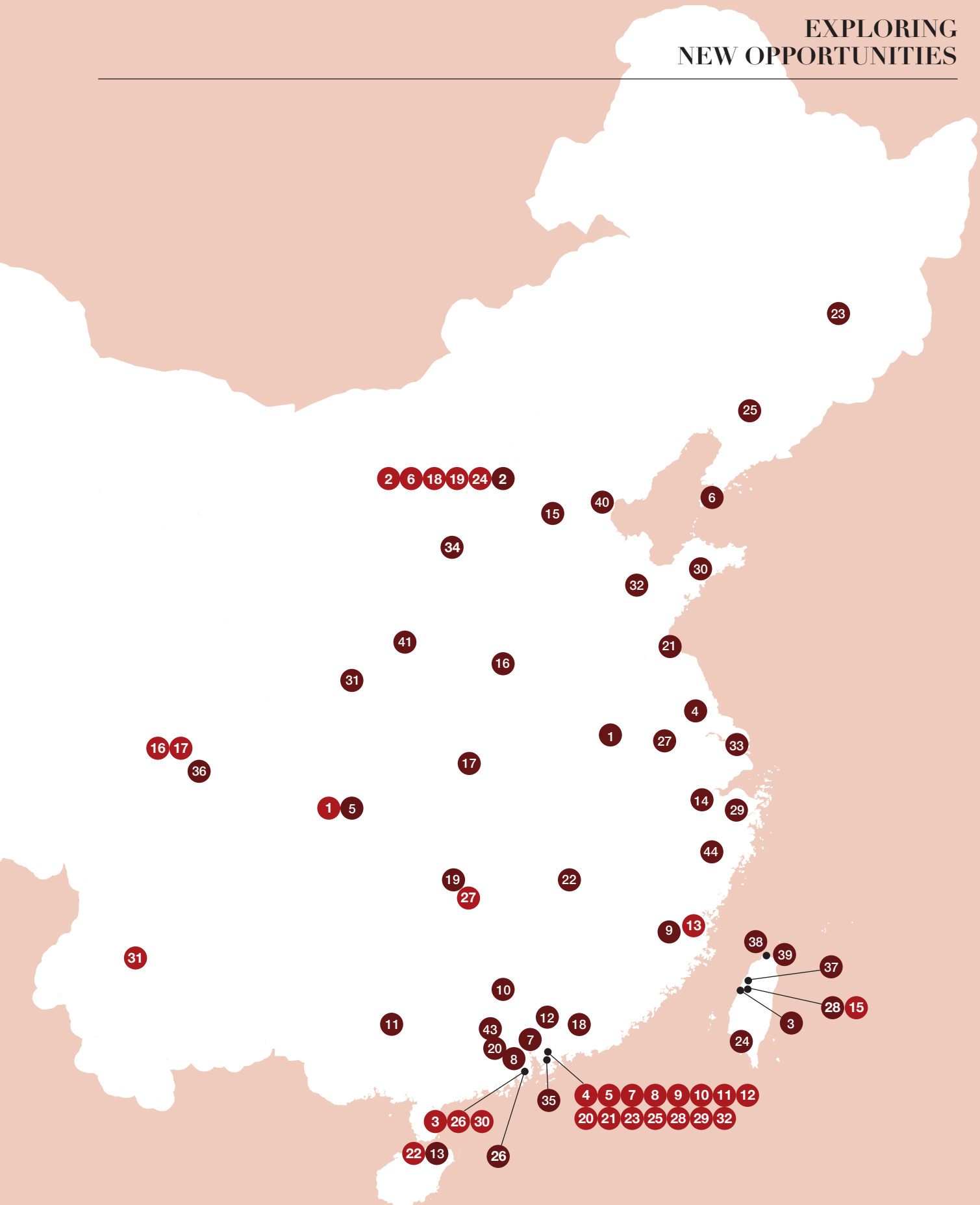
- a) Webinar on Mainland's Offshore Financial Market (13 Jan)
- b) 11th Joint Meeting for Lawyers Associations in the GBA (11 Feb)
- c) Greater China Interest Group Gathering (24 Feb)
- d) First Roundtable Meeting with Guangdong Lawyers Association (25 Mar)
- e) Sharing Session for 2023 GBA Legal

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- f) Professional Examination (10 May)
- f) Qianhai Shenzhen-Hong Kong Modern Service Industry Cooperation Zone – Legal Services Promotion Conference (Hong Kong) (14 Jul)
- g) GBA Legal Forum (28 Jul)
- h) Exchange Session with Stakeholders on Cross-Boundary Insolvency with Deputy Secretary for Justice (18 Oct)
- i) Hong Kong Legal Week 2023 – Gateway to the Opportunities in the GBA (Mock Court Session) (9 Nov)
- j) Hong Kong Legal Week 2023 – Greater Bay Area Young Lawyers Forum (9 Nov)
- k) Second Roundtable Meeting with Guangdong Lawyers Association (28 Nov)
- l) The 26th Beijing-Hong Kong Economic Cooperation Symposium (29 Nov)
- m) Launch Ceremony for the "Alliance of Hong Kong Youth Innovation and Entrepreneurial Bases in the GBA" (15 Dec)

EXPLORING
NEW OPPORTUNITIES



 GREATER CHINA REGION

PROVIDING RELEVANT AND EFFECTIVE SUPPORT TO MEMBERS

PROFESSIONAL SUPPORT

Law

The Law Society and the Academy of Law regularly organise seminars to update members on recent and imminent changes to the law and their practices. In 2023, 299 CPD and RME courses were organised 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 *Conduct Guide*. An Online Enquiry Service platform is available to assist members, who can simply log in to the Members' Zone to access the platform. All necessary personal information of the member making the enquiry is embedded in the enquiry form and the member only needs to write the query and click "Send". All enquiries will be forwarded to the responsible member of the Secretariat staff for timely handling. Enquiries involving more complicated matters are referred to The Law Society's Guidance Committee for consideration.

In 2023, 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 during the year to assist members in enhancing their practice management skills:

- (a) two practice management webinars, namely "The 21st Century Law Firm: Are you prepared for the ESG takeover?" on 5 September and "All You Need To Know About Cybersecurity and Digital Risks Seminar" on 29 November;
- (b) to promote the client engagement letter as an essential tool for managing the risks of a law firm, preliminary drafts of a Practice Note and Client Engagement Letter Templates in respect of three practice areas were under preparation.

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 they can ensure compliance with the *Solicitors' Accounts Rules* (Cap.159F). In 2023, a total of 83 visits to 42 Hong Kong and foreign law firms were conducted.

Technology

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

- (a) a webinar on enhancing the use of LawTech was organised jointly with eBRAM in January;
- (b) a series of webinars on the implementation of new technologies such as generative

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.

PROVIDING RELEVANT AND EFFECTIVE SUPPORT TO MEMBERS

artificial intelligence in the legal sector and on the ethics, professional conduct and legal issues related to the use of generative artificial intelligence tools were organised in March and June;

- (c) a webinar with the Judiciary on digital common law, with role play to show how digital common law could improve access to the law and facilitate submissions to the court and during proceedings, was organised in March;
- (d) two articles on technology were contributed for publication in the March and August issues of The Law Society's official journal *Hong Kong Lawyer*.

Further, enhancements were made to The Law Society App. As of the end of the year, there were 34,728 cumulated downloads since its launch in 2013.

Diversity and Inclusion

A new Diversity and Inclusion Committee was established to promote diversity and inclusion in the profession focusing on removal of unconscious bias in the workplace, particularly in the employer's policies and practices relating to recruitment, training, development, retention and promotion.

A webinar was held on 29 August at which female leaders from various jurisdictions and overseas lawyers' associations shared their insights and experience in promoting women in leadership.

Legal development updates via *Hong Kong Lawyer*

The Law Society's official journal, *Hong Kong Lawyer*, is a monthly publication which contains analysis of recent law and legal practice-specific advice, with priority given to matters affecting legal practitioners in Hong Kong. With the digital version of *Hong Kong Lawyer* available on both The Law Society App and the *Hong Kong Lawyer* website, members can read it online via a computer, smart phone, tablet or other mobile device. The online content is also searchable with hyperlinked sources. The E-journal thus 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.



Practice Management Seminar — The 21st Century Law Firm: Are you prepared for the ESG takeover? in September



Practice Management Seminar — All You Need To Know About Cybersecurity and Digital Risks in November

PROVIDING RELEVANT AND EFFECTIVE SUPPORT TO MEMBERS

Members and Family Fun Day in April



Recreation and Sports Night in November



Annual Christmas Party in December

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 a wide range of sports, recreational and social activities and to have some fun in between busy work schedules.

In 2023, The Law Society continued to administer 14 sports teams and nine recreational groups, who held practice sessions for members throughout the year.

A variety of members' functions were organised during the year including:

- The Members and Family Fun Day returned physically with around 400 members and their children

enjoying themselves in over 90 track and field events and game booths. Participants were also invited to dress up as heroes to echo this year's theme "Step Up and Be a Hero" and compete for the Best Dressed Competition awards.

- The Swimming Gala took place in August. Over 50 children of our members and their family members returned to the pool and participated in 50 exciting races, including individual competitions and family relays.
- The 14th Recreation and Sports Night was held on 10 November after a 5-year hiatus under the theme of "The Silk Road", with over 600 guests participating.

A range of products and services under the categories of Culture & Lifestyle, Dine & Wine, Education & Learning,

Health & Leisure, Household & Living and IT Products & 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. A variety of events were held for members' benefit during the year:

- a new "MBC Thirsty Thursday" series of monthly networking drinks – six sessions have been organised
- one workshop on the topic "Understanding Dog's Behaviour" under the new "Pet Lovers Series" (21 March)
- two activities under the Children's Programme:
 - Mosaic Coaster Workshop (5 August)
 - Visit to CUPNOODLE MUSEUM Hong Kong (12 August)

PROVIDING RELEVANT AND EFFECTIVE SUPPORT TO MEMBERS

- one health talk on the topic “Optimal Detoxification for Longevity and Health” (9 November)
 - Annual Christmas Party (6 December)
 - Curator-led guided tour for “Gazing at Sanxingdui: New Archaeological Discoveries in Sichuan” (9 December)
- (b) Three webinars under the series entitled “Sweat & Glory” were organised:
- “Be Genuinely Green: How to Avoid Greenwashing” (19 April)
 - “Personal Information Protection Law in PRC” (11 May)
 - “Working in the Department of Justice” (21 June)

Other member benefits included the offer of free Chinese New Year red packets.

SUPPORT FOR SECTOR-SPECIFIC NEEDS

In-house lawyers

An increasing number of our members work as in-house lawyers (“IHLs”). As of the end of 2023, around 31% 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 and exchange views and ideas, as well as to strengthen communication between IHLs and private legal practitioners. The IHLC organised and also co-organised with other organisations or law firms a variety of activities on topics relevant to in-house solicitors throughout the year, including:

- (a) 2023 Annual Conference of In-House Lawyers with the theme “From In-House Connector to Super-connector” was organised on 16 August gathering over 500 members and delegates from the Greater China region and overseas joining in person and over Zoom;

- (c) A webinar was co-organised with a law firm through the “In-House Lawyers Training Programme (in collaboration with law firms)” on the topic “Trump or Trumped – When It Becomes Necessary to Amend the M&A” on 24 May.

Small to medium law firms

As of 31 December, about 46% of law firms in Hong Kong were sole proprietorships and 42% were firms with up to five partners. The Law Society has set up a dedicated working party to consider issues relevant to small to medium law firms (“SME firms”). The Working Party on SME Firms has been maintaining strong communication with various associations and organisations to explore avenues of support and networking opportunities for SME Law Firms including technological enhancements, accounting assistance, and more. To step up the effort to

support SME firms, a new Small and Medium Firms Committee was formed this year which will continue with the good work of the Working Party.

Senior members

The Law Society treasures the invaluable experiences of its very senior and significant members. The Working Party on Historical Archive launched the Oral History Project in 2020 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, two notable figures in the legal community were interviewed under the Oral History Project to share their unique insights and wealth of experience. They were Past Presidents Mr Michael Lintern-Smith and Mr Stephen Hung. The video and/or audio recordings of the interviews were posted on a webpage dedicated to the Project at The Law Society website.

In celebration of the 115th anniversary of The Law Society, the Working Party on Historical Archive published *Changing Times, Steadfast Purpose: The Law Society At 115*. A soft launch was held on 26 July. The e-book was available at The Law Society website after the soft launch. The printed version was made available for purchase by members from 10 November.



The Book Launch of “*Changing Times, Steadfast Purpose: The Law Society At 115*” in July

PROVIDING RELEVANT AND EFFECTIVE SUPPORT TO MEMBERS

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, in the opinion of the Council, has made such distinguished contribution to The Law Society or its Council, the development of the legal profession in Hong Kong or the practice of law as to warrant recognition by The Law Society.

A member of the Roll of Honour shall be entitled to all the rights and privileges of a member of The Law Society without being required to pay any membership fee.

Mr Roland Chow, Council Member between 1987 and 1993, Sir Woo Po Shing, one of the founders of Woo Kwan Lee & Lo in 1963, and Mr Justice Bruno Chan, Principal Family Court Judge in 2015 and currently Deputy Judge of the Court of First Instance of the High Court, were admitted to The Law Society's Roll of Honour on 18 May on the occasion of The Law Society's 2023 Annual General Meeting.

Mr Justice Chan, Mr Chow and Sir Woo Po Shing 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 the profession. There were 40 members and four members respectively on The Law Society's Roll of Honour and Honorary Membership List as of the end of the year.

Young solicitors, trainee solicitors and student members

As of 31 December, about 24% of our members who held a practising certificate were admitted on or after 1 January 2019 (i.e. with post-admission experience of five years or less).

A Ceremony for Solicitors Admitted from 2020 to 2023 was held at the High Court Building on 15 September, bringing together solicitors admitted in the four years (some of whom might not have had the chance to attend an admission ceremony in the normal manner during the pandemic) to celebrate their achievements with their mentors, family and friends. The Ceremony was followed by a cocktail reception, providing an opportunity for solicitors to meet their classmates and friends as well as past and current office bearers of The Law Society Council and senior members of the profession.

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 YSG also helps promote the culture of sharing in the profession.

The YSG Think Tank is a competition where participants work in teams to propose solutions to a selected theme and present their proposals to a judging panel. Six teams showcased solutions relevant to the theme of "How Should AI Technology be Regulated within the Legal Profession" through presenting their proposals to a judging panel on 24 June.

The CONNECTED Programme continued for the 13th year. The purpose of the Programme is to provide trainee solicitors with opportunities to interact with both younger members (their "buddies") and senior members (their



Ceremony for Solicitors Admitted from 2020 to 2023 in September



YSG CONNECTED 2023 Kick-off Event in April

PROVIDING RELEVANT AND EFFECTIVE SUPPORT TO MEMBERS

“mentors”) of The Law Society with a view to fostering mutual understanding among members with diverse backgrounds. Under the CONNECTED Mentor and Buddy Scheme, the following were organised to keep mentors, buddies and mentees connected during the year:

- “CONNECTED 2023 Kick-off Event” (14 April)
- “CONNECTED 2023 Second Event – Frisbee Ultimate Experience Day” (23 September)

Other events organised or co-organised with other bodies during the year included the following:

- Welcome Reception for Trainee Solicitors (15 November)
- Six lunches under the “Meet & Greet – Trainees & New Members Friday Lunch”
- Joint Professional Networking Drinks (20 April)
- Joint Professional Wargame (28 October)
- Joint Professional Christmas Party (13 December)

The Tool Kits for Form AA (Application for Registration of Trainee Solicitor Contract), Form A (Prescribed Form of Trainee Solicitor Contract for trainees trained in private practice), Form B (Prescribed Form of Trainee Solicitor Contract for trainees trained in the Departments of HKSAR Government), Form C (Prescribed Form of Contract for trainees trained in corporations), Form BB (Application for Registration of New Trainee Solicitor Contract) and Form CC (Release) were updated with fields for trainees to select, and with specific reminders and guidelines to assist trainees in properly completing the Forms.

Student members

As of the end of December, there were 405 student members.

The Law Society introduced the Mentorship Programme for Law Students to provide law students with the opportunity to establish long-term friendships with practitioners of various levels of seniority before they embark on their legal careers.

Further, The Law Society organised three career talks for students of the three local law schools and participated in the 2023 Hong Kong Law Fair (9 September).

The Law Society also proactively invited students of major law schools on the Mainland with an interest in developing a legal career in Hong Kong to sign up for The Law Society’s Student Membership.

Members with Mainland background

A new committee, Committee for Members with Mainland Background, was set up during the year to meet the needs of members, trainee solicitors and registered foreign lawyers with Mainland background and support their social integration and personal development, as well as to promote Hong Kong’s common law system and legal services under the “One Country, Two Systems” principle and the complementary cooperation between Mainland and Hong Kong legal practitioners.

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



Formal ceremony at the 2023 Annual General Meeting to admit Mr Roland Chow, Sir Woo Po Shing and Mr Justice Bruno Chan to the Roll of Honour



2023 Annual Conference of In-House Lawyers in August

GIVING BACK TO COMMUNITY

place to provide free telephone sessions on mediation. As of the end of December 2023, the Helpline had handled over 11,000 cases since its launch in August 2013. A temporary panel for JPEX cases under the Criminal Law Helpline was set up in September to handle public enquiries;

- Free Legal Advice Service on Building Management — Organised in collaboration with the Home Affairs Department, the Free Legal Advice Service provides one-stop referral service to owners and entities seeking free professional advice on building management issues. 163 cases were handled in 2023;
- Free Outreach Legal Advice Service on Building Management — Organised in collaboration with the Home Affairs Department, the Free Outreach Legal Advice Service strengthens legal support to owners' incorporations in conducting general meetings. Seven cases were handled in 2023 with four other cases in progress;
- Directory of Hong Kong Law Firms 2023 — 82 listed law firms offered free legal consultation of up to 45 minutes to the public on 24 practice areas;
- Free Intellectual Property Consultation Service offered by the Intellectual Property Department — The Consultation Service provides 45-minute face-to-face free consultations on issues relating to intellectual property

registration, management, licensing and due diligence;

- Information Pamphlets — The Law Society publishes information pamphlets explaining in plain language legal issues commonly encountered in everyday life. A pamphlet on water seepage was published in consultation with the Buildings Department during the year. Two booklets on intellectual property licensing and audit and due diligence were also updated in 2023;
- Teen Talk:
 - Two leadership camps were held under Teen Talk 2022/23 “Leadership Camp Award Programme” respectively at the Fire and Ambulance Services Academy, Tseung Kwan O on 25 and 26 February and the Hong Kong Customs College, Tuen Mun, on 1 and 2 April, participated by over 200 secondary school students, who received training on discipline, resilience and team spirit through fire fighting and customs related activities;
 - A Teen Talk seminar on “Understanding the *Basic Law and Hong Kong National Security Law*” was held on 27 May, with participation by over 100 secondary school students and youth uniformed groups under disciplined services departments; and

Our members have been actively participating in pro bono and community work, often quietly fulfilling their social responsibilities in meaningful ways. The Law Society helps members do so by providing structured opportunities. To that end, The Law Society organised a number of projects both new and ongoing, including:

- Free Legal Helpline — The panel solicitors serving on the Helpline provide up to 45 minutes of free consultation in five areas of law, namely, personal injuries, matrimonial law, criminal law, wills and probate, and employment law. Since December 2014 a Pilot Scheme on Mediation has been in

GIVING BACK TO COMMUNITY

- The launch ceremony of the “Elite Mentorship Programme” under Teen Talk 2023/2024 was held on 17 December, with participation by nearly 50 solicitor mentors and 120 student mentees;
- “Abide by the Law Legal Forum” — Co-organised with the District Fight Crime Committee (Sham Shui Po District), the Forum was held on 3 March at Ying Wa College as part of The Law Society’s effort to cultivate law-abiding spirit and legal awareness among youngsters and combat the problem of drug abuses and internet-related crimes. The event was participated by around 400 students and guests;
- Visiting the elderly — “Home Visits to the Elderly” were paid to 40 elderly households in Tai Wo Hau Estate on 19 August in partnership with Hong Kong Society of the Aged;
- Visiting ethnic minority youths — To cultivate a richer, more inclusive legal community, a sharing session with a group of ethnic minority youths was held at a law firm on 21 October, providing our young participants with first-hand understanding of what it takes to carve out a successful career in law;



Teen Talk 2023 — “Elite Mentorship Programme” in December

Teen Talk 2023 — “Leadership Camp Award Programme”



“Abide by the Law Legal Forum” in March

“Home Visits to the Elderly” in August



GIVING BACK TO COMMUNITY

- Visit to former Fanling Magistracy for primary school students — A guided visit to the former Fanling Magistracy, a Grade 3 historic building, for about 40 primary school pupils from Po Leung Kuk Chan Yat Primary School was held on 18 November as a form of immersive education on the role of judiciary in law and justice; and
- Nearly 100 school talks were conducted by our volunteer solicitors throughout the year, reaching out to over 27,000 secondary school students, covering topics relevant to young people’s daily lives including “Rule of Law and Hong Kong Legal System”, “Introduction to the *Basic Law*”, “Criminal Law I: (i) Triad,

Violence; (ii) Sex-related Offences”, “Criminal Law II: (i) Theft; (ii) Drug-related Crimes”, “Internet-related Crimes”, and “Be a Smart Online Shopper”.

To further promote pro bono service, The Law Society organised the following seminars during the year:

- “Providing Pro Bono Legal Assistance to Charitable Institutions” on 10 March (webinar);
- “Where to Find Pro Bono Work Opportunities” on 14 June (webinar); and
- “Update on Setting up a Charity in Hong Kong and What can go Wrong” on 28 November (seminar).

The Law Society 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 2023 Pro Bono and Community Service Recognition Programme (“2023 Programme”) was well received by members and law firms with over 450 applications. A total of 61 law firms and 324 lawyers received awards under the 2023 Programme. Apart from Individual Awards and Law Firm Awards, a number of Distinguished Awards and Special Awards were presented. A Special Award for serving “People Facing Housing Issue” and the inaugural “Students Awards” designed for law students were introduced in 2023. 57 law students received the “Students Awards”.



2023 Pro Bono & Community Service Award Presentation Ceremony in December



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

Committees and Working Parties Reporting Directly to the Council

Honours Committee

Melissa K. PANG	(Chair)
Warren P. GANESH	(resigned in March)
Anson K.C. KAN	
Frederick K.C. KAN	
S.H. LEUNG	
Amy Y.K. LIU	
Amirali B. NASIR	
Roden M.L. TONG	
Herbert H.K. TSOI	

Secretary: Secretary General

LegCo Liaison Group

C. M. CHAN	(Chair)
Heidi K.P. CHU	
Ambrose S.K. LAM	
Amirali B. NASIR	
Melissa K. PANG	
Roden M.L. TONG	
Christopher K.K. YU	

Secretary: Deputy Secretary General and Director of Practitioners Affairs

Hong Kong Solicitors Indemnity Fund Ltd

Amirali B. NASIR	(Chair)
Jimmy K.H. CHAN	(joined in October)
Colin B. COHEN	
Brian W. GILCHRIST	
Christopher G. HOWSE	
Richard KEADY	
Alexander H.Y. LEUNG	(resigned in November)
Peter C.L. LO	
Simon J. MCCONNELL	(joined in October)
Patrick R. MOSS	
Andrew W.Y. NG	
David G. SMYTH	
Ronald K.N. SUM	(joined in October)
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	
George D. LAMPLOUGH	
Gary A. SEIB	
Jamie J. STRANGER	
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)
Ming L.M. CHUNG	
Richard KEADY	
Amirali B. NASIR	
Andrew W.Y. NG	
Peter K.H. NGAI	
Thomas S.T. SO	
Gareth H. THOMAS	

Secretary: Assistant Director, Professional Indemnity Scheme

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

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
Stephen W.S. HUNG
Clarice M.T. KAN
Frederick K.C. KAN
Elaine Y.M. LO
Amirali B. NASIR
Melissa K. PANG
Robert C. RHODA
Careen H.Y. WONG

Secretary: Director of Communications and External Affairs

International Summit 2023 Organising Committee

Nick CHAN (Chair)
Careen H.Y. WONG (Vice-Chair)
Hess CHAN
Roberta CHAN
Joyce C. CHENG
Heidi H.Y. CHUI
Franky K.W. FUNG
Raphael Y. HUI
Stephen W.S. HUNG
Frederick K.C. KAN
Olivia H.Y. KUNG
Karen LAM
Winnie W.L. LEE WONG
Daniel N.C. LEUNG
Raymond K.H. LI
Daphne F.Y. LO
David Y.C. LUK
Melissa K. PANG
Thomas S.T. SO
Pan TSANG
William W.L. TONG
Richard K.C. TSUN
James K.T. WONG
Louise K.F. WONG
Philip W.C. WONG
Ann M.S. YEUNG
Jackie N.M. YEUNG

Secretary: Assistant Director, Communications and External
Affairs

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

Committee on Regional Comprehensive Economic Partnership Agreement

Frederick K.C. KAN	(Chair)
Bonita B.Y. CHAN	(Vice-Chair)
Arthur C.Y. CHAN	
C. M. CHAN	
Nick CHAN	
Simon M.Y. CHAN	(joined in October)
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)
Neville C.H. CHENG	(Vice-Chair)
Heidi H.Y. CHUI	(Vice-Chair)
Henry Y.H. WAI	(Vice-Chair; retired in October)
James K.T. WONG	(Vice-Chair)
C. M. CHAN	
Simon M.Y. CHAN	(joined in October)
Stanley W.L. CHAN	(joined in October)
Rico W.K. CHAN	(retired in October)
Natalia K.Y. CHEUNG	
Brian P.C. HO	
HUI Sui Hang	(joined in October)
Stephen W.S. HUNG	(retired in October)
Frederick K.C. KAN	
Ronald Y.H. KAN	
Susan K.M. LAI	(joined in October)
Karen LAM	
Alan Y.K. LAU	(retired in October)
Stephanie W. LAU	(joined in October)
Jonathan T.W. LEE	(retired in October)
Karen K.Y. LEE	(joined in October)
Daniel N.C. LEUNG	
Eviana B.Y. LEUNG	(joined in October)
William W.S. LING	
Eric C.H. LUI	(retired in October)
Patrick K.W. MAK	
Melissa K. PANG	(retired in October)
Anthony W.S. POON	
Thomas S.T. SO	(retired in October)
David N. TIANG	
Careen H.Y. WONG	
Lawrence S.H. YEUNG	
Gary S.K. YIN	
Chris T. ZHAO	(joined in October)

Secretary: Assistant Director, Communications and External Affairs

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

Greater Bay Area Sub-Committee

Thomas S.T. SO (Chair)
C. M. CHAN
Rico W.K. CHAN (retired in October)
Neville C.H. CHENG
Natalia K.Y. CHEUNG
Brian P.C. HO
Stephen W.S. HUNG (retired in October)
Frederick K.C. KAN
Ronald Y.H. KAN
Karen LAM
Alan Y.K. LAU (retired in October)
Jonathan T.W. LEE (retired in October)
Eric C.H. LUI (retired in October)
Patrick K.W. MAK
Melissa K. PANG (retired in October)
Henry Y.H. WAI (retired in October)
Careen H.Y. WONG
James K.T. WONG
Lawrence S.H. YEUNG

Secretary: Assistant Director, Communications and External Affairs

Greater Bay Area Lawyers Sub-Committee

Careen H.Y. WONG (Chair)
Tana L.T. CHAN
Joyce C. CHENG
Alan C.W. CHIU
Julianne P. DOE
Patrick M.K. HUI
Crystal K.M. KONG
Anthony T.C. LAM
Hilarie LAM
Karen K.Y. LEE
Winnie W.L. LEE WONG
Sam S. LIU
MA Ho Fai
Matthew W.L. NG
Sharon S.Y. TAM
Pan TSANG
Wilfred K.P. TSUI
Richard K.C. TSUN
Francois Y.H. TUNG
Kenneth K.H. WAN
Nathan S.K. WONG

Secretary: Assistant Director of Communications and External Affairs

Greater China Legal Affairs Young Solicitors Sub-Committee

Sharon S.Y. TAM (Chair)
Fiona H.T. CHAN
Sally T.Y. CHEUNG
Nicola L.Y. CHOI
Conrad H.S. HO
Eric Y.N. HONG
Raphael Y. HUI
Ricky W.K. IP
Crystal KOO
Victor N. LAU
Leonard Y.L. LAW
LIU Tianqi
Kerri K.L. TANG
Kayla WAN
Kenneth K.H. WAN
WU Hao

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; retired in October)
C. M. CHAN
Neville C.H. CHENG
Natalia K.Y. CHEUNG
Frederick K.C. KAN
William W.S. LING
Melissa K. PANG (retired in October)
Thomas S.T. SO (retired in October)
Henry Y.H. WAI (retired in October)
Careen H.Y. WONG
James K.T. WONG
Lawrence S.H. YEUNG

Secretary: Assistant Director, Communications and External Affairs

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

Working Party on Research on Greater Bay Area

Neville C.H. CHENG	(Chair)
James K.T. WONG	(Vice-Chair)
Rico W.K. CHAN	(retired in October)
Natalia K.Y. CHEUNG	
Heidi H.Y. CHUI	
Brian P.C. HO	
Ronald Y.H. KAN	
Daniel N.C. LEUNG	
Henry Y.P. WAI	(retired in October)

Secretary: Assistant Director, Communications and External Affairs

GBA Young Lawyers Forum Organising Committee

James K.T. WONG	(Chair)
Heidi H.Y. CHUI	(Vice-Chair)
Roden M.L. TONG	(Advisor)
Patrick K.W. MAK	(Advisor)
Bronco M.T. BUT	
Do Do CHAN	
Neville C.H. CHENG	
Sidney K.C. HO	
Raphael Y. HUI	
HUI Sui Hang	
Olivia H.Y. KUNG	
Victor N. LAU	
Winnie W.L. LEE WONG	
Daniel N.C. LEUNG	
William W.S. LING	
Daphne F.Y. LO	
William W.L. TONG	
Ina H.T. TSUI	
Henry Y.H. WAI	
Kenneth K.H. WAN	

Secretary: Assistant Director, Communications and External Affairs

Greater China Interest Group

Neville C.H. CHENG	(Chair)
May W.M. CHAN	
Rico W.K. CHAN	(joined in October)
Roberta CHAN	
Selwyn C.Y. CHAN	
Serina K.S. CHAN	
Vincent W.H. CHAN	
Julianne P. DOE	
Byran FOK	
Hannah C.L. HA	
David S.K. HO	
Lincoln S.Y. HO	
Dennis S.K. HU	
Stephen W.S. HUNG	(joined in October)
Mabel B.M. KAN	
KONG Chung Yau	
Christine M.K. CHEUNG KOO	
Emily Y.M. LAM	
Alan Y.K. LAU	(joined in October)
LEE Hung Sang	
Jonathan T.W. LEE	(joined in October)
Steven K. LEE	
Alvin C.Y. LIM	
Anny C.L. LO	
Daphne F.Y. LO	
Eric C.H. LUI	(joined in October)
David Y.C. LUK	
Melissa K. PANG	(joined in October)
SAUW Yim	
Thomas S.T. SO	(joined in October)
Sharon S.Y. TAM	
TAN Luhua	
Wilfred K.P. TSUI	
Henry Y.H. WAI	(joined in October)
Howard S.C. WONG	
Jean H.C. WONG	
Joanne N.W. WONG	
WONG Lai Ming	
Evan Y. XIAN	
Bob X. YAN	
YAU Chi Keung	
Ann M.S. YEUNG	
Simon S.M. YEUNG	
Ernest K.L. YUEN	
Anthea H. ZHANG	

Secretary: Assistant Director, Communications and External Affairs

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

Working Party for the Celebration of the 25th Anniversary of HKSAR and the 115th Anniversary of the Law Society

Roden M.L. TONG (Chair)
CHAN Tze Chin
Eliza L.S. CHANG
Heidi H.Y. CHUI
Karen LAM
Melissa K. PANG
Careen H.Y. WONG

Secretary: Director of Communications and External Affairs

Steering Committee on Compliance Reform

Christopher K.K. YU (Chair)
Jimmy K.H. CHAN
Calvin K. CHENG
Pak Sun HAU
Arthur K.H. HONG (joined in October)
Stephen W.S. HUNG (joined in October)
Anthony T.C. LAM (joined in October)
Simon J. MCCONNELL
Hin Han SHUM
Ronald K.N. SUM
Vincent S.K. TSO
Annie P.Y. WONG (joined in October)
Careen H.Y. WONG
Davyd WONG
Justin H.Y. YUEN

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
Roden M.L. TONG

Secretary: Assistant Director, Practitioners Affairs (I)

Working Party on Review of Intervention

Calvin K. CHENG (Chair)
C. M. CHAN
Warren P. GANESH (resigned in March)
Pak Sun HAU
Kenneth LAM (retired in May)
Amirali B. NASIR
Janet H.Y. PANG (retired in May)
Melissa K. PANG
Christopher K.K. YU

Secretary: Director of Compliance

Working Party on Compliance Related Legislative Amendments

Christopher K.K. YU (Chair)
Stephen W.S. HUNG
Simon J. MCCONNELL
Kevin K.W. NG
Janet H.Y. PANG
WONG Li Chien (joined in May)

Secretary: Assistant Director, Regulation and Guidance (II)

Working Party on Law Society Examination and Related Topics

Stephen W.S. HUNG (Chair)
Nick H.F. CHAN
Heidi K.P. CHU
Brian W. GILCHRIST
Simon S.C. LAI
Melissa K. PANG
Thomas S.T. SO
Dieter L.T. YIH
Christopher K.K. YU (joined in May)

Secretary: Director of Standards and Development

Working Party on Alternative Business Structures

Christopher K.K. YU (Chair)
Heidi K.P. CHU
Tom K.M. FU
Simon J. MCCONNELL
Hin Han SHUM (joined in August)
Vincent S.K. TSO (joined in August)
Careen H.Y. WONG
Davyd WONG (resigned in August)
Justin H.Y. YUEN

Secretary: Deputy Secretary General and Director of Member Services

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

Standing Committee on Compliance

Christopher K.K. YU	(Chair)	(7/8)
Jimmy K.H. CHAN	(Vice-Chair)	(7/8)
Paul K.Y. CHOW		(5/7)
Warren P. GANESH	(resigned in March)	(1/1)
Pak Sun HAU		(7/8)
Arthur K.H. HONG		(7/8)
Stephen W.S. HUNG		(5/8)
Alex T.H. LAI	(joined in October)	(2/2)
Anthony T.C. LAM		(6/8)
Henson LAM		(7/8)
Andrew Y.B. LEE		(8/8)
Simon J. MCCONNELL		(2/8)
Amirali B. NASIR		(6/8)
Hin Han SHUM		(6/8)
Roden M.L. TONG		(4/8)
Michelle W.T. TSOI	(resigned in November)	(4/7)
Annie P.Y. WONG		(7/8)
Davyd WONG		(7/8)
Euphemia M.S. WONG		(5/8)
Justin H.Y. YUEN		(8/8)

Secretary: Director of Compliance

Consents Committee

Amirali B. NASIR	(Chair)
Careen H.Y. WONG	(Vice-Chair from June)
Melissa K. PANG	(retired in October)
IP Shing Hing	
Raymond M.S. KWOK	
Henry H.W. LAI	
Anthony T.C. LAM	(joined in October)
Billy Y.C. LAM	
Henson LAM	
Karen LAM	
Jonathan T.W. LEE	
Eddie K.F. LOOK	
Kelvin K.W. NG	
Hin Han SHUM	
Ronald K.N. SUM	
Roden M.L. TONG	(resigned in January)
Vincent S.K. TSO	
Annie P.Y. WONG	
Li Chien WONG	
Ann M.S. YEUNG	

Secretary: Director of Compliance

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

Investigation Committees

Note: These Committees are Subcommittees of the Standing Committee on Compliance, consisting of three members, and consider agendas by circulation.

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

(Subsumed under the Steering Committee on Compliance Reform in March)

Nick CHAN (Chair)
Warren P. GANESH (resigned in March)
Amirali B. NASIR
Robert C. RHODA
Davyd WONG

Secretary: Director of Compliance

Compliance Department



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

Standing Committee on External Affairs

Roden M.L. TONG	(Chair)	(8/8)
Ronald K.N. SUM	(Vice-Chair)	(5/8)
C. M. CHAN		(3/8)
Jimmy K.H. CHAN		(4/8)
Joyce C. CHENG		(8/8)
Mark DALY		(2/8)
Tom K.M. FU		(4/8)
Stephen W.S. HUNG		(7/8)
Frederick K.C. KAN		(8/8)
Olivia H.Y. KUNG		(6/8)
Arthur Y.Y. LAW		(8/8)
Eviana B.Y. LEUNG	(joined in November)	(2/2)
Simon J. MCCONNELL		(3/8)
Amirali B. NASIR		(6/8)
Melissa K. PANG		(5/8)
Robert C. RHODA		(0/8)
Hin Han SHUM		(6/8)
Thomas S.T. SO		(1/8)
Richard K.C. TSUN		(7/8)
Careen H.Y. WONG	(joined in July)	(3/4)
Karen H.L. WONG		(4/8)
Louise K.F. WONG	(retired on October)	(5/6)
Nathan S.K. WONG		(4/8)
Christopher K. K. YU		(5/8)
Ann M.S. YEUNG		(7/8)

Secretary: Director of Communications and External Affairs

Law Week 2023 Organising Committee

Calvin CHENG	(Chair)
Hin Han SHUM	(Vice-Chair)
Agnes H.C. CHAN	
Raphael Y. HUI	
Wing LAM	
Amanda NG	
Sharon S.Y. TAM	
Winnie TSE	
Richard K.C. TSUN	
James K.T. WONG	
Natalie S.W. WONG	
Beryl W. WU	
Sherman S.M. YEUNG	

Secretary: Assistant Director, Communications and External Affairs

Teen Talk 2023 Organising Committee

Sharon S.Y. TAM	(Chair)
Matthew W.L. NG	(Vice-Chair)
Catherine K.M. CHAN	
Fiona H.T. CHAN	
Emily H.Y. CHOW	
Lok Ching CHU	
Raphael Y. HUI	
Manly M.W. LAM	
Stanley C. LAM	
Wing LAM	
Winnie W.L. LEE WONG	
David Y.C. LUK	
Hovin Y.K. MOK	
Charmaine C.P. NG	
May NG	
Robert T.Y. SIT	
Heyman C. TANG	
William W.L. TONG	
Richard K.C. TSUN	
James K.T. WONG	
William W.K. WONG	
Man Fung YEUNG	

Secretary: Assistant Director, Communications and External Affairs

Forum on “Doing Business in Hong Kong in a Rapidly Changing World” Organising Committee

Ronald K.N. SUM	(Chair)
C. M. CHAN	
Jimmy K.H. CHAN	
Simon J. MCCONNELL	
Roden M.L. TONG	

Secretary: Assistant Director, Communications and External Affairs

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

Community Relations Committee

Ann M.S. YEUNG (Chair)
Joyce C. CHENG (Vice-Chair)
George K.H. CHAN
Gilbert K.S. CHAN
Simon M.Y. CHAN (joined in November)
Neville C.H. CHENG
Raphael Y. HUI
Arthur Y.Y. LAW (retired in October)
Anita P.F. LEUNG
William W.S. LING
John C.Y. LO (resigned in March)
Carmen S.M. NG
Charmaine C.P. NG
Sharon S.Y. TAM
William W.L. TONG
Winnie TSE
Maggie Y.T. TSUI
Jackie N.M. YEUNG
Sherman S.M. YEUNG (joined in November)

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
Anita P.F. LEUNG
John C.Y. LO
Carmen S.M. NG
Charmaine C.P. NG
SAUW Yim
Hin Han SHUM
Sharon S.Y. TAM
James K.T. WONG
Jackie N.M. YEUNG
Sherman S.M. YEUNG

Secretary: Communications and External Affairs Officer

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

William W.S. LING (Chair)
Raphael Y. HUI (Vice-Chair)
George K.H. CHAN
Nick CHAN
Joyce C. CHENG
Crystal K.M. KONG
Hilda LAM
Carmen S.M. NG
Hin Han SHUM
William W.L. TONG
Gordon H.Y. TSANG
Winnie TSE
Maggie Y.T. TSUI
James K.T. WONG

Secretary: Communications and External Affairs Officer

Sub-Committee on “Legal Mailbox”

Arthur Y.Y. LAW (Chair)
Jackie N.M. YEUNG (Vice-Chair)
Francis M.B. AU YEUNG
Isabella W.H. CHAN
MAK Hon Ming
SAUW Yim
Hin Han SHUM
Albert M.K. SO
Sharon S.Y. TAM
Sander L.S. TING
Gordon H.Y. TSANG
James K.T. WONG
Nathan S.K. WONG

Secretary: Communications and External Affairs Officer

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

Sub-Committee on Community Talks and Services

George K.H. CHAN (Chair)
Jackie N.M. YEUNG (Vice-Chair)
Gilbert K.S. CHAN
Neville C.H. CHENG
Alex M.K. CHEUNG
Raphael Y. HUI
Stephanie W.Y. LAU
William W.S. LING
Charmaine C.P. NG
SAUW Yim
Hin Han SHUM
William W.L. TONG
Maggie Y.T. TSUI
Patricia WIJAYA
James K.T. WONG
Weijing WU
Sherman S.M. YEUNG

Secretary: Communications and External Affairs Officer

International Legal Affairs Committee

Amirali B. NASIR (Chair)
Stephen W.S. HUNG (Vice-Chair)
Neville C.H. CHENG
Beverly Y. CHEUNG (joined in November)
Heidi H.Y. CHUI
Tom K.M. FU
Munenori KAKU
Frederick K.C. KAN
Olivia H.Y. KUNG
Karen LAM
Winnie W.L. LEE WONG
David Y.C. LUK
Charmaine C.P. NG
Alison K.W. TSOI
Careen H.Y. WONG
William W.K. WONG
Ernest T.M. YANG
Maggie M.Y. YIM

Secretary: Assistant Director, Communications and External Affairs

Communications and External Affairs Department



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

STANDING COMMITTEE ON MEMBER SERVICES

Calvin K. CHENG	(Chair)	(11/11)
Hin Han SHUM	(Vice-Chair)	(9/11)
Bonita B.Y. CHAN		(8/11)
Nick CHAN	(resigned in May)	(3/6)
Eliza L.S. CHANG		(8/11)
Neville C.H. CHENG	(joined in July)	(4/5)
Constance H.M. CHOY	(joined in July)	(1/5)
Heidi H.Y. CHUI	(joined in July)	(5/5)
Doreen Y.F. KONG	(resigned in February)	(0/1)
Karen LAM		(10/11)
Nancy B.Y. LEUNG		(3/11)
Elaine Y.M. LO	(retired in October)	(5/10)
Melissa K. PANG		(1/11)
Sharon S.Y. TAM		(6/11)
Roden M.L. TONG		(8/11)
Vincent S.K. TSO		(7/11)
Adamas K.S. WONG		(9/11)
Careen H.Y. WONG	(resigned in July)	(5/6)
Cecilia K.W. WONG		(10/11)
Davyd WONG	(resigned in August)	(1/6)
Chris T. ZHAO	(joined in July)	(4/5)

Secretary: Deputy Secretary General and Director of Member Services

Committee for Members with Mainland Background

Chris T. ZHAO	(joined in October; Chair from October)
Ken J.G. CHEN	(joined in October)
Helen H.Y. LIAO	(joined in October)
Annie T.T. LING	(joined in October)
Simon B.W. MUI	(joined in October)
Nancy N. YANG	(joined in October)
Chandy C.R. YE	(joined in October)

Secretary: Assistant Director, Member Services (II)

Diversity and Inclusion Committee

Melissa K. PANG	(Chair)
Bonita B.Y. CHAN	
Joyce C. CHENG	(joined in October)
Doreen Y.F. KONG	(resigned in April)
Elaine Y.M. LO	
Rachael SHEK	
Roden M.L. TONG	
T.H. TRAN	
Adamas K.S. WONG	

Secretary: Assistant Director, Member Services (II)

In-House Lawyers Committee

Adamas K.S. WONG	(Chair)
Cerin N.T. YIP	(Vice-Chair)
Alexander AU	
C. M. CHAN	(retired in September)
Agnes H.C. CHAN	
Grand H.L. CHAN	(retired in September)
CHAN Wing Kit	
Joyce C. CHENG	
Vivian S.M. CHIU	
David Y.C. LUK	(joined in October)
Rendy K.M. NG	
Anthony W.S. POON	(joined in October)
Irene W.K. SIU	(retired in September)
Roden M.L. TONG	
Alison K.W. TSOI	
Toby C.T. WAI	
Karen H.L. WONG	
Nancy N. YANG	

Secretary: Assistant Director, Member Services (II)

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

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	
Danny K.H. KAN	(joined in October)
Sebastian Y.F. KO	(retired in September)
Phillip Z.F. KWOK	
Victoria K.M. LAM	
Andy K.T. LAU	(joined in October)
Arthur Y.Y. LAW	
Amy L.E. LEE	
Steven K. LEE	(retired in September)
Natalie C.L. LI	
PANG Kam Wing	(retired in September)
Hin Han SHUM	(joined in October)
Thomas S.T. SO	
Alice F.M. TSUI	
Henry P.H. YU	

Secretary: Deputy Secretary General and Director of Member Services

Islamic Finance Working Party

Amirali B. NASIR	(Chair)
Balbir S. BINDRA	(retired in September)
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)

Legal Talent Recruitment Scheme (Trainee Solicitors) Committee

Roden M.L. TONG	(Chair)
Bonita B.Y. CHAN	
Nick CHAN	
Calvin K. CHENG	
Karen LAM	
Adamas K.S. WONG	

Secretary: Assistant Director, Member Services (I) (until July)
Senior Member Services Officer (from July)

Member Benefit Committee

Karen LAM	(Chair)
Simon S.M. CHAN	
Beverly Y. CHEUNG	(joined in October)
Heidi H.Y. CHUI	(resigned in April)
Raphael Y. HUI	
Geoffrey F. KAM	(retired in September)
Crystal K.M. KONG	(joined in October)
Annie Y. LIU	(joined in October)
Charmaine C.P. NG	
Sammy W.N. NG	
SAUW Yim	
Sharon S.Y. TAM	(retired in September)
Philip H.M. TSANG	
Sherman S.M. YEUNG	(joined in October)

Secretary: Assistant Director, Member Services (II)

Practice Management Committee

Philip W.C. WONG	(Chair)
Alan C.W. CHIU	(Vice-Chair from July)
Simon M.Y. CHAN	(joined in October)
Stanley W.L. CHAN	(joined in October)
Willa C.F. CHAN	(joined in October)
Eliza L.S. CHANG	
Junius K.Y. HO	
IP Shing Hing	(retired in September)
Elaine Y.M. LO	
Amirali B. NASIR	
Ludwig S.W. NG	
Melissa K. PANG	(retired in September)
Victor C.K. YAU	
Henry P.H. YU	

Secretary: Deputy Secretary General and Director of Member Services

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

Pro Bono Committee

Alan G. SCHIFFMAN	(Chair)
Candy H.K. AU	
Arthur C.Y. CHAN	
Hess CHAN	(joined in October)
Conrad C. CHEUNG	(resigned in September)
Eric T.M. CHEUNG	
Michelle Y.W. CHOW	
E. John DAVISON	
Sharon K.Y. FUNG	
Maryellen N.Y. KO	
Anthony W.M. KWAN	
Gabriel Y.H. LEE	(joined in October)
Bharati S. MANEK	
Charmaine C.P. NG	
Melissa K. PANG	(retired in September)
Jonathan ROSS	
Thomas S.T. SO	
William W. L. TONG	
Harrison C.S. TSOI	(joined in October)
Catherine K.Y. WONG	
Davyd WONG	
Secretary: Assistant Director, Member Services (I) (until August)	
Assistant Director, Member Services (II) (from August)	

Pro Bono and Community Work Recognition Committee

C. M. CHAN	(Chair)
Sherman K.N. CHAN	
Simon M.Y. CHAN	(joined in October)
IP Shing Hing	
Anita C.L. LI	(joined in October)
Daphne F.Y. LO	
Melissa K. PANG	
Sharon S.Y. TAM	
William W.L. TONG	
Catherine K.Y. WONG	
Christopher K.Y. WONG	
Philip W.C. WONG	
Ann M.S. YEUNG	
Vanessa Y.Y. YOUNG	

Secretary: Assistant Director, Member Services (I)

Recreation and Sports Committee

Roden M.L. TONG	(Chair)
Agnes H.C. CHAN	(retired in September)
Alison C.Y. CHAN	
Simon S.M. CHAN	
CHAN Tze Chin	
Calvin K. CHENG	
Alex M.K. CHEUNG	
Raphael Y. HUI	(joined in October)
Karen LAM	
Terence Y.F. LAU	(joined in October)
Charmaine C.P. NG	
Anthony W.S. POON	(joined in October)
Robert T.Y. SIT	
William W.L. TONG	
Careen H.Y. WONG	(resigned in January)
Collin K.L. WONG	(joined in October)
Jackie N.M. YEUNG	(retired in September)
Winston S.Q. YU	
Suki S.T. CHAN	(student representative; retired in February)
Samantha K.Y. LEE	(student representative; retired in February)
Jason T.N. YEUNG	(student representative; retired in February)
Hillary Y.K. LEE	(student representative; joined in February)
Nathan W.H. POON	(student representative; joined in April)

Secretary: Assistant Director, Member Services (II)
(until August)
Assistant Director, Member Services (III)
(from August)

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

Working Party for Admission Ceremony for Newly Admitted Solicitors

Roden M.L. TONG (Chair)
Calvin K. CHENG
Karen LAM
Hin Han SHUM
Sharon S.Y. TAM

Secretary: Assistant Director, Member Services (I)

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
Toby C.T. WAI
Adamas K.S. WONG
Nancy N. YANG
Vanessa Y.S. ZIEA
Peggy W.Y. AU YEUNG (Observer)

Secretary: Deputy Secretary General and Director of Member Services

Working Party for SME Firms

Careen H.Y. WONG (Chair)
Joseph W.K. CHAN
Angela M.K. HO
Junius K.Y. HO
IP Shing Hing
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 (III)

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: Deputy Secretary General and Director of Member Services

Working Party on Historical Archive

Frederick K.C. KAN (Chair)
Jenkin S.F. CHAN
Stanley W.L. CHAN
Anthony W.K. CHOW
Eviana B.Y. LEUNG
William W.S. LING
Patrick R. MOSS
Amirali B. NASIR
Charmaine C.P. NG
Melissa K. PANG

Secretary: Assistant Director, Member Services (II)

Working Party on Law Society App

Calvin K. CHENG (Chair)
Nick CHAN
Karen LAM
Richard K.S. LEE

Secretary: Assistant Director, Member Services (III)

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

Working Party on Retention of Talent

Calvin K. CHENG (Chair)
Raphael Y. HUI
Doreen Y.F. KONG
Stanley C. LAM
Charmaine C.P. NG
Sammy W.N. NG
Sherman S.M. YEUNG

Secretary: Assistant Director, Member Services (II)

Young Solicitors' Group

Calvin K. CHENG (Chair until September; member from October)
Hin Han SHUM (member until September; Chair from October)
Arthur Y.Y. LAW (Vice-Chair)
Sherman S.M. YEUNG (Vice-Chair)
Crystal J. BEI (joined in October)
Alison C.Y. CHAN
Arthur C.Y. CHAN
Fiona H.T. CHAN
Katie T.W. CHAN
Alex K.P. CHU
Zoe S.Y. CHUNG
Danny L.Y. EU
Anita C.L. LI (joined in October)
Jacky C.W. LIU
Marcus T.C. NG
Melissa K. PANG (retired in September)
Joanna P.S. TONG
Salvador H.F. TSANG

Secretary: Assistant Director, Member Services (II)

Member Services Department



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

Standing Committee on Policy and Resources

C. M. CHAN	(Chair)	(7/7)
Amirali B. NASIR	(Vice-Chair)	(6/7)
Jimmy K.H. CHAN	(joined in July)	(3/4)
Calvin K. CHENG		(7/7)
Heidi K.P. CHU		(6/7)
Tom K.M. FU	(joined in July)	(2/4)
Warren P. GANESH	(resigned in March)	(1/1)
Melissa K. PANG		(6/7)
Roden M.L. TONG		(7/7)
Careen H.Y. WONG		(6/7)
Christopher K.K. YU		(5/7)
Justin H.Y. YUEN	(joined in July)	(4/4)

Secretary: Assistant Director, Administration and Human Resources

Hong Kong Lawyer Editorial Board

Huen WONG	(Chair)
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	(resigned in March)
Julienne JEN	
Karen LAM	
Stella S.Y. LEUNG	
Agnes LIU	
SAUW Yim	
Adamas K.S. WONG	
Tony Y.H. YEN	(retired in September)

Secretary: Assistant Director, Member Services (I)

Working Party on the Law Society IT Systems

Amirali B. NASIR	(Chair)
Nick CHAN	
Sebastian Y.F. KO	
Karen LAM	
Steven K LEE	
Charles H.W. TO	
Roden TONG	

Secretary: IT Consultant

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

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

Huen WONG (Chair)
Jimmy K.H. CHAN
Julia F. CHARLTON
Simon S.C. LAI
Simon J. MCCONNELL
Thomas S.T. SO
Ronald K.N. SUM
Rodan M.L. TONG
Careen H.Y. WONG
Christopher K.K. YU

Secretary: Deputy Secretary General and Director of Member
Services

Working Party on Social Media

Rodan M.L. TONG (Chair)
Eliza L.S. CHANG
Calvin K. CHENG
Karen LAM

Secretary: Digital Media Executive

Finance and Administration Department



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

Standing Committee on Practitioners Affairs

Warren P. GANESH	(Chair) (resigned in March)	(2/2)
Tom K.M. FU	(Vice-Chair until March)	(7/9)
	(Chair from March)	
P. S. HAU	(Vice-Chair from July)	(8/9)
Simon H. BERRY		(5/9)
Neville C.H. CHENG	(joined in June)	(3/3)
Mark D. DALY		(5/9)
E. John DAVISON		(9/9)
Rebecca V.I. HO		(9/9)
IP Shing Hing		(8/9)
Richard KEADY		(6/9)
Karen LAM		(7/9)
Kenneth LAM		(6/9)
Jonathan C.Y. MOK		(6/9)
Carmen S.M. NG	(joined in June)	(3/3)
Ludovic K.C. SHUM	(joined in May)	(3/4)
Janet H.Y. PANG		(7/9)
Constance H.M. CHOY	(joined in June)	(3/3)
Cecilia K.W. WONG		(9/9)
Kenny K.S. WONG	(joined in November)	(0/0)
Eric H.Y. WOO		(5/9)
Chris ZHAO	(joined in June)	(1/3)

Secretary: Deputy Secretary General and Director of Practitioners Affairs

Arbitration Committee

Huen WONG	(Chair)
Thomas S.T. SO	(Vice-Chair)
Denis G. BROCK	(retired in October)
Rachel C.W. CHAN	
Stephen H.N. CHAN	
Eugene H.K. CHENG	
Ian C.M. CHENG	
Andrew K.N. CHIN	
Mason Y.K. CHING	
H.Y. CHUI	
Joseph W.K. CHUNG	(joined in October)
P.S. HAU	
S.H. HUI	(joined in October)
Dominic Y.K. LAI	
Lily Y.Y. LAI	
Lorraine L.Y. LEE	
John Y.C. LEE	
Eviana B.Y. LEUNG	(joined in October)
Anita C.L. LI	(joined in October)
Edward Y. LIU	
Catherine L.M. MUN	
Billy Y.K. NG	
Robert C. RHODA	
H.H. SHUM	
Ronald K.N. SUM	
Y.S. TEOH	
Sam K.S. TSUI	
Janie L.Y. WONG	
Francis T.S. WONG	(joined in October)
Kenneth W.Y. WONG	
Eric H.Y. WOO	
Yifan XIAN	
Steven W.Y. YIP	

Secretary: Deputy Secretary General and Director of Practitioners Affairs

Arbitrators Admission Sub-committee

M.S. YEUNG	(Chair)
Glenn R.A. HALEY	
James P. KWAN	
Dominic Y.K. LAI	
Steven W.Y. YIP	

Secretary: Deputy Secretary General and Director of Practitioners Affairs

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

Civil Litigation Committee

Kenneth W.Y. WONG (Chair)
Richard KEADY (Vice-Chair)
Denis G. BROCK (retired in October)
Roberta CHAN
Melissa E.L. CHIM
Johnny C.M. FEE
Warren P. GANESH (resigned in March)
Dominic A. GEISER
Sally P.L. HO
Patrick M.K. HUI
Nicholas D. HUNSWORTH
Joseph S.M. KWAN
Karen LAM
Mark LIN
Daniel H. NG (joined in October)
Nathan S.K. WONG
Sherman C.N. YAN

Secretary: Assistant Director, Practitioners Affairs (II)

Company Law Committee

Simon S.C. LAI (Chair)
Grace K.W. CHAN
Julia F. CHARLTON
Jacqueline S.T. CHIU (retired in November)
Lisa M.C. CHUNG
Danny K.H. KAN
Daphne F.Y. LO
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(Disbanded in May)

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CHENG Kwok Wai
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Mark F. REEVES (retired in October)
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Philip Z.F. KWOK
Kane K.F. MAK (retired in October)
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Practitioners Affairs Department



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Kenneth LAM		(11/13)
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Catherine L.M. MUN		(6/13)
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Daphne F.Y. LO (resigned in June)
NGAN Chun Yat
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TSANG Pan (joined in September)
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HO Lok Wai (joined in November)
IU Ting Kwok (joined in November)
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Annette S.J. BEASHEL (resigned in June)
Melissa E.L. CHIM
HUI Ka Wai
LAI Ting Hong (joined in October)
LEE Yuen Chuen
Patrick R. MOSS
Hin Han SHUM
Sharon S.Y. TAM

Secretary: Assistant Director, Regulation and Guidance (II)

Working Party on Exemption Guidelines for the Mandatory Practice Management Course

IP Shing Hing (Chair) (joined in May)
Kenneth LAM (joined in May)
Stephen W.S. HUNG (joined in May)

Secretary: Assistant Director, Regulation and Guidance (I)

Working Party on the Practising Certificate (Special Conditions) Rules

Simon S.P. TANG (Chair)
Warren P. GANESH (resigned in March)
Stephen W.S. HUNG
IP Shing Hing
Henson LAM
Thomas S.T. SO
Margot TUNG

Secretary: Assistant Director, Regulation and Guidance (II)

Working Party on Review the Subject Matters of Cessation of Practice of Local and Foreign Firms and the Appointment of Cessation Agents

Tom K.M. FU (Chair)
Jimmy K.H. CHAN
Kenneth LAM
Justin H.Y. YUEN

Secretary: Assistant Director, Regulation and Guidance (I)

Working Party on Schedule 3 to the Solicitors (General) Costs Rules

IP Shing Hing (Chair)
FU Sha Lee
WONG Koon Ming
WONG Kwong Hing
WU Wei

Secretary: Assistant Director, Regulation and Guidance (II)

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

Working Party on Solicitor Corporation Rules

Junius K.Y. HO (Chair)
Warren P. GANESH (resigned in March)
IP Shing Hing
Christopher E.M. LAMBERT
Daphne F.Y. LO
Amirali B. NASIR
Melissa K. PANG
Cecilia K.W. WONG
William C.F. WOO

Secretary: Assistant Director, Regulation and Guidance (I)

Working Party on Solicitors' Practice Rules

Amirali B. NASIR (Chair)
Annette S.J. BEASHEL (resigned in July)
Ian C.M. CHENG
Colin B. COHEN
IP Shing Hing
Patrick R. MOSS
NG Ching Wo
Harmony H.M. NG
Careen H.Y. WONG (resigned in February)

Secretary: Assistant Director, Regulation and Guidance (I)

Standards and Development Department



LAW SOCIETY REPRESENTATIVES ON STATUTORY OR OFFICIAL COMMITTEES

Advisory Group on Modernisation of Corporate Insolvency Law

Keith M.K. HO

Business of Intellectual Property Asia Steering Committee

Kenny K.S. WONG

City University of Hong Kong – Law School Board

Nick CHAN

City University of Hong Kong – PCLL Academic Board

Nick CHAN
Brian W. GILCHRIST
Huen WONG
Christopher K.K. YU

Commonwealth Lawyers Association – Council

Amirali B. NASIR

Commonwealth Lawyers Association – Young Commonwealth Lawyers Association Committee

Sharon S.Y. TAM

Companies Registry Customer Liaison Group

Jane M.S. NG

Costs Committee

C. M. CHAN
Karen LAM
Amirali B. NASIR
Robert C. RHODA

Court of Final Appeal Rules Committee

Brian W. GILCHRIST
Amirali B. NASIR

Criminal Procedure Rules Committee

Eric T.M. CHEUNG

Working Group on The Review of Criminal Legal Aid Fees System

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

District Court Rules Committee

Calvin K. CHENG

Duty Lawyer Service Council

Bonita B.Y. CHAN
Stephen W.S. HUNG
Michelle W.T. TSOI
Cecilia K.W. WONG

eBRAM International Online Dispute Resolution Limited

Amirali B. NASIR

Family Procedure Rules Committee

KU Ming Wai
Catherine K.G. POR

High Court Rules Committee

Brian W. GILCHRIST
Amirali B. NASIR

Higher Rights Assessment Board

Jimmy K.H. CHAN
Tom K.M. FU
Ronald K.N. SUM

Hong Kong Bar Association – Free Legal Service Scheme Advisory Board

Calvin K. CHENG

LAW SOCIETY REPRESENTATIVES ON STATUTORY OR OFFICIAL COMMITTEES

Hong Kong Building Rehabilitation Facilitation Services Limited – Service Providers Committee

Tommy K.K. CHUNG

Hong Kong Building Rehabilitation Facilitation Services Limited – Promotion Committee

Tommy K.K. CHUNG

Hong Kong Coalition of Professional Services Limited

Melissa K. PANG

Hong Kong Coalition of Professional Services – Young Coalition Professional Group

Calvin K. CHENG

Hong Kong Council of Volunteering

Roden M.L. TONG

Hong Kong Institute of Certified Public Accountants – Disciplinary Panel A

C. M. CHAN

Hong Kong Institute of Certified Public Accountants – Ethics Committee

Careen H.Y. WONG

Hong Kong International Arbitration Centre – Appointment Advisory Board

Amirali B. NASIR

Hong Kong Mediation Accreditation Association Limited

Melissa K. PANG
Thomas S.T. SO

Hong Kong Mediation Accreditation Association Limited – Mediation Accreditation Committee

Sylvia W.Y. SIU

Hong Kong Mediation Accreditation Association Limited – Communications and Publicity Committee

Sylvia W.Y. SIU

Hong Kong Trade Development Council – Belt and Road and Greater Bay Area Committee

Thomas S.T. SO

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

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

Inter-Pacific Bar Association – Council

Frederick K.C. KAN (from March)

International Association of Young Lawyers

Karen S.K. LAM

International Bar Association – Bar Issues Commission

C. M. CHAN
Heidi K.P. CHU
Amirali B. NASIR

International Bar Association – Council

C. M. CHAN
Amirali B. NASIR

International Bar Association – Young Lawyers' Committee National Representative

Hin Han SHUM (from February)

LAW SOCIETY REPRESENTATIVES ON STATUTORY OR OFFICIAL COMMITTEES

International Institute Of Law Association Chief Executives – Executive Committee

Heidi K.P. CHU

Joint Mediation Helpline Office

Melissa K. PANG
Cecilia K.W. WONG

Judicial Officers Recommendation Commission

Melissa K. PANG

Land Registry Customer Liaison Group (Private Sector)

AU Kin Man
Alson CHAI
Tommy K.K. CHUNG
LEONG Chi Wai
LEUNG Chi Yin Charlie
LEUNG Tsz Hang Courtney

Land Registry Joint Standing Committee

Debbie F. CHEUNG
Emily Y.M. LAM
Sylvia W.Y. SIU
Terry P.L. YEUNG

Land Survey Ordinance (CH.473) Disciplinary Board Panel

C. M. CHAN
Doreen Y.F. KONG

Land Titles Ordinance Review Committee

Peter P. AHERNE
Debbie F. CHEUNG
Emily Y.M. LAM (from April)
WONG Man Wa

Land Titles Ordinance Steering Committee

Lilian S.F. CHIANG

Land Title Ordinance – Title Registration Education Committee

Lilian S.F. CHIANG
LUI Yiu Fai (until April)
Lilian P.Y. MAK (from April)
WONG Man Wa

LAWASIA – Council

C. M. CHAN
Melissa K. PANG

LAWASIA – Executive Committee

C. M. CHAN
Melissa K. PANG

Mr. Justice Pickering Memorial Loan Fund

Ronald K.N. SUM

Official Receiver's Office Services Advisory Committee

Ian R. DE WITT
Ludwig S.W. NG

Organising Committee of the 2021/2023 Family-Friendly Employers Award Scheme

Cecilia K.W. WONG (until March)

MPFA Guidelines Committee

Sophia W.Y. MAN

Standing Committee on Legal Education and Training

Brian W. GILCHRIST
Dieter YIH

The Chinese University of Hong Kong – PCLL Academic Board

Huen WONG
Christopher K.K. YU

LAW SOCIETY REPRESENTATIVES ON STATUTORY OR OFFICIAL COMMITTEES

The Hong Kong Coalition of Service Industries – Executive Committee

C. M. CHAN

The Joint Professional Centre Limited

Heidi K.P. CHU
Careen H.Y. WONG

The University Of Hong Kong – PCLL Academic Board

Nick CHAN
Brian W. GILCHRIST
Huen WONG
Christopher K.K. YU

The University of Hong Kong – Board of Faculty of Law

Nick CHAN

Union International Des Advocats – Governing Board

Amirali B. NASIR

Urban Renewal Authority – Registration Panel of Building Rehabilitation Company Registration Scheme (BRCRS)

Calvin K. CHENG
Doreen Y.F. KONG

Urban Renewal Authority – Appeal Panel of Building Rehabilitation Company Registration Scheme (BRCRS)

Doreen Y.F. KONG
Justin H.Y. YUEN

Working Group on Maritime Services Traineeship SCHEME

Steven J. WISE

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 87 to 111, which comprise the statement of financial position as at 31 December 2023, 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, comprising material accounting policy information and other explanatory information.

In our opinion, the financial statements give a true and fair view of the financial position of The Law Society as at 31 December 2023 and of its financial performance and its cash flows for the year then ended in accordance with the applicable Hong Kong Financial Reporting Standards ("HKFRSs") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") that are relevant to these financial statements and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

BASIS FOR OPINION

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

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

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

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

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

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

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

(Incorporated in Hong Kong and limited by guarantee)

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.
- 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.

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

(Incorporated in Hong Kong and limited by guarantee)

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

- 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

8th Floor, Prince's Building
10 Chater Road
Central, Hong Kong

5 March 2024

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

For the year ended 31 December 2023 (Expressed in Hong Kong dollars)

	Note	2023	2022
Income	3	\$ 187,478,917	\$ 149,967,710
Staff costs	4(a)	(84,274,235)	(75,175,193)
Office expenses	4(b)	(5,829,495)	(5,631,241)
Depreciation	7	(3,413,152)	(5,137,360)
Amortisation	8	(1,152,971)	(564,299)
Members' expenses	4(c)	(8,367,968)	(5,896,970)
Other operating expenses	4(d)	(27,986,407)	(26,158,677)
Surplus before taxation	4	\$ 56,454,689	\$ 31,403,970
Income tax	6(a)	(3,608,841)	(21,177)
Surplus and total comprehensive income for the year		\$ 52,845,848	\$ 31,382,793

The notes on pages 91 to 111 form part of these financial statements.

STATEMENT OF FINANCIAL POSITION

At 31 December 2023 (Expressed in Hong Kong dollars)

	Note	2023	2022
Non-current assets			
Property, plant and equipment	7	\$ 103,703,953	\$ 105,685,744
Intangible assets	8	5,324,974	2,029,270
Investment in a subsidiary	9	20	20
Deposits	10	–	2,153,625
		\$ 109,028,947	\$ 109,868,659
Current assets			
Deposits, prepayments and other receivables	10	\$ 10,582,661	\$ 6,159,297
Amount due from a related company	11	1,312,250	375,443
Cash and deposits with banks	12(a)	300,019,359	246,857,222
		\$ 311,914,270	\$ 253,391,962
Current liabilities			
Membership, practising certificate and other fees received in advance	13(a)	\$ 111,544,908	\$ 110,095,669
Creditors and accrued charges	13	18,921,526	19,084,082
Current tax payable	14(a)	2,765,059	–
		\$ 133,231,493	\$ 129,179,751
		\$ 178,682,777	\$ 124,212,211
Net current assets			
		\$ 287,711,724	\$ 234,080,870
Total assets less current liabilities			
Non-current liability			
Deferred tax liabilities	14(b)	1,270,682	485,676
		\$ 286,441,042	\$ 233,595,194
Net assets			
Representing:			
Accumulated surpluses and reserves		\$ 286,441,042	\$ 233,595,194

Approved and authorised for issue by the Council on 5 March 2024.

Council Members

C. M. Chan

Amirali B. Nasir

Secretary General

Heidi K. P. Chu

STATEMENT OF CHANGES IN EQUITY

For the year ended 31 December 2023 (Expressed in Hong Kong dollars)

	Accumulated Surplus	Reserve for regulatory costs (Note)	Total
Balance at 1 January 2022:	\$ 152,212,401	\$ 50,000,000	\$ 202,212,401
Changes in equity for 2022:			
Surplus and total comprehensive income	31,382,793	–	31,382,793
Transfer from accumulated surplus to reserve for regulatory costs	(10,000,000)	10,000,000	–
Balance at 31 December 2022 and 1 January 2023	\$ 173,595,194	\$ 60,000,000	\$ 233,595,194
Changes in equity for 2023:			
Surplus and total comprehensive income	52,845,848	–	52,845,848
Transfer from accumulated surplus to reserve for regulatory costs	(10,000,000)	10,000,000	–
Balance at 31 December 2023	\$ 216,441,042	\$ 70,000,000	\$ 286,441,042

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 19 December 2023 (2022: 6 December 2022) that a sum of HK\$10 million (2022: HK\$10 million) be transferred from The Law Society's accumulated surplus to the reserve for regulatory costs.

The notes on pages 91 to 111 form part of these financial statements.

CASH FLOW STATEMENT

For the year ended 31 December 2023 (Expressed in Hong Kong dollars)

	Note	2023	2022
Operating activities			
Cash generated from operations	12(b)	\$ 47,351,864	\$ 36,725,172
Hong Kong Profits Tax paid		(58,776)	–
Net cash generated from operating activities		\$ 47,293,088	\$ 36,725,172
Investing activities			
(Increase)/decrease in deposits with banks with maturity of more than three months at acquisition		\$ (135,111,135)	\$ 36,727,849
Interest received		9,595,460	2,452,230
Payment for the purchase of property, plant and equipment and related deposits		(1,431,361)	(1,798,730)
Payment for the intangible assets and related deposits		(2,295,050)	(1,547,525)
Net cash (used in)/generated from investing activities		\$ (129,242,086)	\$ 35,833,824
Net (decrease)/increase in cash and cash equivalents		\$ (81,948,998)	\$ 72,558,996
Cash and cash equivalents at 1 January		220,750,293	148,191,297
Cash and cash equivalents at 31 December	12(a)	\$ 138,801,295	\$ 220,750,293

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 2023, The Law Society had 13,234 (2022: 13,144) members.

2 MATERIAL 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”) and the requirements of the Hong Kong Companies Ordinance (Cap. 622) that are relevant to the preparation of company level financial statements by a parent company.

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

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

A summary of the material 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.

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong dollars)

2 MATERIAL ACCOUNTING POLICIES (CONTINUED)

(b) Basis of preparation of the financial statements

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

The preparation of financial statements in conformity with HKFRSs requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

(c) Changes in accounting policies

(i) Amended HKFRSs

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.

(ii) New HKICPA guidance on the accounting implications of the abolition of the MPF-LSP offsetting mechanism

In June 2022 the Hong Kong SAR Government (the "Government") gazette the Hong Kong Employment and Retirement Schemes Legislation (Offsetting Arrangement) (Amendment) Ordinance 2022 (the "Amendment Ordinance"), which will come into effect from 1 May 2025 (the "Transition Date"). Once the Amendment Ordinance takes effect, an employer can no longer use any of the accrued benefits derived from its mandatory contributions to mandatory provident fund ("MPF") scheme to reduce the long service payment ("LSP") in respect of an employee's service from the Transition Date (the abolition of the "offsetting mechanism"). In addition, the LSP in respect of the service before the Transition Date will be calculated based on the employee's monthly salary immediately before the Transition Date and the years of service up to that date.

2 MATERIAL ACCOUNTING POLICIES (CONTINUED)

(c) Changes in accounting policies (Continued)

(ii) New HKICPA guidance on the accounting implications of the abolition of the MPF-LSP offsetting mechanism (Continued)

In July 2023, the HKICPA published “Accounting implications of the abolition of the MPF-LSP offsetting mechanism in Hong Kong” that provides accounting guidance relating to the offsetting mechanism and the abolition of the mechanism. In particular, the guidance indicates that entities may account for the accrued benefits derived from mandatory MPF contributions that are expected to be used to reduce the LSP payable to an employee as deemed contributions by that employee towards the LSP.

However, applying this approach, upon the enactment of the Amendment Ordinance in June 2022, it is no longer permissible to apply the practical expedient in paragraph 93(b) of HKAS 19, *Employee Benefits*, that previously allowed such deemed contributions to be recognised as reduction of service cost (negative service cost) in the period the contributions were made; instead these deemed contributions should be attributed to periods of service in the same manner as the gross LSP benefit.

To better reflect the substance of the abolition of the offsetting mechanism, The Law Society has changed its accounting policy in connection with its LSP liability and has applied the above HKICPA guidance. This change in accounting policy did not have a material impact on the statement of profit or loss and other comprehensive income, the statement of changes in equity and the cash flow statement for the years ended 31 December 2022 and 2023, as well as the statement of financial position as at 31 December 2022 and 2023, provided that The Law Society has made a significant portion of voluntary contribution to the retirement schemes.

(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)).

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong dollars)

2 MATERIAL ACCOUNTING POLICIES (CONTINUED)

(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
- Membership database system 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.

2 MATERIAL ACCOUNTING POLICIES (CONTINUED)

(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 pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. Where an asset does not generate cash inflows largely independent of those from other assets, the recoverable amount is determined for the smallest group of assets that generates cash inflows independently (i.e. a cash-generating unit).

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong dollars)

2 MATERIAL ACCOUNTING POLICIES (CONTINUED)

(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.

2 MATERIAL ACCOUNTING POLICIES (CONTINUED)

(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.

(l) 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.

(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.

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong dollars)

2 MATERIAL ACCOUNTING POLICIES (CONTINUED)

(n) Income tax (continued)

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 The 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.

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.

2 MATERIAL ACCOUNTING POLICIES (CONTINUED)

(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.

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong dollars)

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	2023	2022
Income from contracts with customers within the scope of HKFRS 15			
Annual membership fees		\$ 31,800,000	\$ 31,417,500
Practising certificate fees		74,961,250	74,129,250
Foreign lawyer registration fees		15,403,500	11,614,500
Foreign law firm registration fees		994,500	863,750
Other fees	3(a)	41,955,050	18,907,916
Continuing professional development		3,143,416	2,600,468
Miscellaneous income	3(b)	5,026,486	5,678,001
		\$ 173,284,202	\$ 145,211,385
Income from other sources			
Disciplinary proceedings and ancillary costs reimbursed		4,599,255	2,304,095
Bank interest income	12(b)	9,595,460	2,452,230
		\$ 14,194,715	\$ 4,756,325
		\$ 187,478,917	\$ 149,967,710

- (a) Other fees include fees received for applications for will search, applications for waivers from compliance with guidelines on drafting Deeds of Mutual Covenant, applications and registration for examinations and applications for certificates of standing.
- (b) Miscellaneous income comprises principally income from advertisements in The Law Society's circulars, recharges to the Professional Indemnity Scheme for The Law Society's salaries and overheads incurred during the year in administering the Scheme.

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong dollars)

4 SURPLUS BEFORE TAXATION

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

	2023	2022
(a) Staff costs		
Salaries and allowances [#]	\$ 74,229,154	\$ 66,125,176
Contributions to defined contribution retirement plan	8,431,302	7,877,316
Provident fund contribution forfeitures	(917,822)	(566,038)
Recruitment and training	2,531,601	1,738,739
	\$ 84,274,235	\$ 75,175,193
(b) Office expenses		
Rates and service charges	\$ 1,674,172	\$ 1,585,607
Electricity and telephone	649,345	548,272
Postage	185,557	140,355
Printing and stationery	2,109,978	2,009,636
Repairs and maintenance	559,744	566,234
Office cleaning and others	650,699	781,137
	\$ 5,829,495	\$ 5,631,241
(c) Members' expenses		
Issue of membership cards	\$ 122,700	\$ 109,600
Functions	4,972,539	1,978,177
Meetings	2,305,266	2,940,274
Facilities	967,463	868,919
	\$ 8,367,968	\$ 5,896,970
(d) Other operating expenses		
Disciplinary proceedings and ancillary costs*	\$ 9,088,405	\$ 10,613,834
Professional education	21,470	–
Professional and consultancy fees	1,500,768	962,488
Professional development	7,877,563	5,556,047
Auditor's remuneration	171,000	166,000
Insurance and medical	4,419,263	4,391,394
Sundry	4,907,938	4,468,914
	\$ 27,986,407	\$ 26,158,677

[#] Salaries and allowances includes \$Nil (2022: \$2,628,000) related to Employment Support Scheme under the Anti-epidemic Fund of the Government of Hong Kong SAR.

* \$3,734,341 (2022: \$5,915,779) was incurred in respect of interventions within solicitors' practices, and \$1,898,616 (2022: \$1,352,520) was incurred in respect of litigation cases.

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong dollars)

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:

	2023	2022
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:

	2023	2022
Current tax – Hong Kong Profits Tax		
Provision for the year	\$ 2,823,835	\$ –
Deferred tax		
Origination and reversal of temporary differences	785,006	21,177
	\$ 3,608,841	\$ 21,177

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 HK\$2 million of assessable profits of qualifying corporations are taxed at 8.25% and the remaining assessable profits are taxed at 16.5%. The provision for Hong Kong Profits Tax for The Law Society was calculated at the basis.

No provision for Hong Kong Profits Tax has been made for the year ended 31 December 2022 as available tax losses brought forward from prior year to offset the assessable profits generated.

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong dollars)

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 surplus at the applicable tax rate:

	2023	2022
Surplus before taxation	\$ 56,454,689	\$ 31,403,970
Notional tax on surplus before taxation (Note)	\$ 9,150,024	\$ 5,016,655
Tax effect of non-deductible expenses	198,087	198,087
Tax effect of non-taxable income	(1,583,251)	(838,238)
Tax effect of utilisation of tax losses	(4,490,849)	(4,520,327)
Tax effect of temporary difference on intangible assets	334,830	165,000
Actual tax expense charged to profit or loss	\$ 3,608,841	\$ 21,177

Note: For the year ended 31 December 2023 and 31 December 2022, the notional tax is 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 2023	\$ 105,885,279	\$ 45,062,601	\$ 17,490,273	\$ 13,000,109	\$ 181,438,262
Additions	–	–	77,843	1,353,518	1,431,361
Disposals	–	–	–	(1,328,725)	(1,328,725)
At 31 December 2023	\$ 105,885,279	\$ 45,062,601	\$ 17,568,116	\$ 13,024,902	\$ 181,540,898
Accumulated depreciation:					
At 1 January 2023	\$ 9,201,171	\$ 40,486,694	\$ 16,304,300	\$ 9,760,353	\$ 75,752,518
Charge for the year	970,127	269,171	338,979	1,834,875	3,413,152
Written back on disposals	–	–	–	(1,328,725)	(1,328,725)
At 31 December 2023	\$ 10,171,298	\$ 40,755,865	\$ 16,643,279	\$ 10,266,503	\$ 77,836,945
Net book value:					
At 31 December 2023	\$ 95,713,981	\$ 4,306,736	\$ 924,837	\$ 2,758,399	\$ 103,703,953

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong dollars)

7 PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

	Interest in leasehold land held for own use	Building held for own use	Leasehold improvements	Furniture, fixtures and equipment	Total
Cost:					
At 1 January 2022	\$ 105,885,279	\$ 45,062,601	\$ 17,423,913	\$ 11,802,571	\$ 180,174,364
Additions	–	–	66,360	1,732,370	1,798,730
Disposals	–	–	–	(534,832)	(534,832)
At 31 December 2022	\$ 105,885,279	\$ 45,062,601	\$ 17,490,273	\$ 13,000,109	\$ 181,438,262
Accumulated depreciation:					
At 1 January 2022	\$ 8,231,044	\$ 38,684,190	\$ 15,590,381	\$ 8,644,375	\$ 71,149,990
Charge for the year	970,127	1,802,504	713,919	1,650,810	5,137,360
Written back on disposals	–	–	–	(534,832)	(534,832)
At 31 December 2022	\$ 9,201,171	\$ 40,486,694	\$ 16,304,300	\$ 9,760,353	\$ 75,752,518
Net book value:					
At 31 December 2022	\$ 96,684,108	\$ 4,575,907	\$ 1,185,973	\$ 3,239,756	\$ 105,685,744

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	2023	2022
Interests in leasehold land and buildings held for own use, carried at depreciated cost in Hong Kong, with remaining lease term of:			
– 50 years or more	(i)	\$ 74,464,077	\$ 74,548,792
– between 10 and 50 years		25,556,640	26,711,223
		\$ 100,020,717	\$ 101,260,015

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

	2023	2022
Depreciation charge of right-of-use assets by class of underlying asset:		
Interests in leasehold land and buildings	\$ 1,239,298	\$ 2,772,631

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong dollars)

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

	Website costs	Membership database system costs	Total
Cost:			
At 1 January 2022	\$ 2,796,075	\$ –	\$ 2,796,075
Addition	30,500	–	30,500
At 31 December 2022 and 1 January 2023	\$ 2,826,575	\$ –	\$ 2,826,575
Addition	66,000	4,382,675	4,448,675
At 31 December 2023	\$ 2,892,575	\$ 4,382,675	\$ 7,275,250
Accumulated amortisation:			
At 1 January 2022	\$ 233,006	\$ –	\$ 233,006
Charge for the year	564,299	–	564,299
At 31 December 2022 and 1 January 2023	\$ 797,305	\$ –	\$ 797,305
Charge for the year	568,615	584,356	1,152,971
At 31 December 2023	\$ 1,365,920	\$ 584,356	\$ 1,950,276
Net book value:			
At 31 December 2022	\$ 2,029,270	\$ –	\$ 2,029,270
At 31 December 2023	\$ 1,526,655	\$ 3,798,319	\$ 5,324,974

9 INVESTMENT IN A SUBSIDIARY

	2023	2022
Unlisted shares at cost	\$ 20	\$ 20

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong dollars)

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

* Not audited by KPMG.

10 DEPOSITS, PREPAYMENTS AND OTHER RECEIVABLES

	2023	2022
Deposits and prepayments	\$ 5,446,385	\$ 6,794,889
Other receivables	5,136,276	1,518,033
	\$ 10,582,661	\$ 8,312,922
Current portion	\$ 10,582,661	\$ 6,159,297
Non-current portion	–	2,153,625
	\$ 10,582,661	\$ 8,312,922

The amount of deposits and prepayments expected to be recovered or recognised as intangible assets is \$Nil (2022: \$2,153,625). 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:

	2023	2022
Deposits with banks with maturity within three months at acquisition	\$ 128,843,794	\$ 186,896,007
Cash at bank and on hand	9,957,501	33,854,286
Cash and cash equivalents in the cash flow statement	\$ 138,801,295	\$ 220,750,293
Deposits with banks with maturity of more than three months at acquisition	161,218,064	26,106,929
Cash and deposits with banks in the statement of financial position	\$ 300,019,359	\$ 246,857,222

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong dollars)

12 CASH AND DEPOSITS WITH BANKS (CONTINUED)

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

	Note	2023	2022
Surplus before taxation		\$ 56,454,689	\$ 31,403,970
Adjustments for:			
Bank interest income	3	(9,595,460)	(2,452,230)
Depreciation	7	3,413,152	5,137,360
Amortisation	8	1,152,971	564,299
Changes in working capital:			
Increase in deposits, prepayments and other receivables		(4,423,364)	(774,284)
(Increase)/decrease in amount due from a related company		(936,807)	331,384
Decrease in creditors and accrued charges		(162,556)	(3,434,829)
Increase in membership, practising certificate and other fees received in advance		1,449,239	5,949,502
Cash generated from operations		\$ 47,351,864	\$ 36,725,172

As at 31 December 2023, The Law Society had cash and deposits of \$100,983,544 (2022: \$100,661,841) 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 2022, \$1,187,629 of the unclaimed client monies was donated to Hong Kong Academy of Law Limited, a related party to The Law Society, pursuant to the resolution of the Council meeting on 7 December 2021. During the year ended 31 December 2023, \$Nil of the unclaimed client monies has been donated to Hong Kong Academy of Law Limited.

As at 31 December 2023, The Law Society had cash and deposits of \$4,246,594 (2022: \$3,482,218) with a bank which were held on behalf of the HKSAR Government pursuant to the Memorandum of Understanding between Department of Justice of the HKSAR Government and The Law Society on Legal Talent Recruitment Scheme (Trainee Solicitors) and Legal Talent Recruitment Scheme (Trainee Solicitors) 2022. These monies are not recognised in the statement of financial position given its nature of trust monies.

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong dollars)

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	2023	2022
Balance at 1 January	\$ 110,095,669	\$ 104,146,167
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	(110,095,669)	(104,146,167)
Increase in contract liabilities as a result of fees received in advance	111,544,908	110,095,669
Balance at 31 December	\$ 111,544,908	\$ 110,095,669

14 INCOME TAX IN THE STATEMENT OF FINANCIAL POSITION

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

	2023	2022
Provision for Hong Kong Profits Tax for the year	\$ 2,765,059	\$ –
	\$ 2,765,059	\$ –

(b) Deferred tax liabilities recognised:

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

	Depreciation less than the related depreciation allowances
Deferred tax arising from:	
At 1 January 2022	\$ (464,499)
Charged to profit or loss	(21,177)
At 31 December 2022	\$ (485,676)
At 1 January 2023	\$ (485,676)
Charged to profit or loss	(785,006)
At 31 December 2023	\$ (1,270,682)

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong dollars)

14 INCOME TAX IN THE STATEMENT OF FINANCIAL POSITION (CONTINUED)

Deferred tax assets not recognised:

As at 31 December 2022, The Law Society had not recognised deferred tax assets in respect of cumulative tax losses of approximately \$27,217,262 as it was not certain that future taxable profits would be available against which The Law Society could utilise the benefits therefrom. The tax losses do not expire under the current tax legislation. As at 31 December 2023, all cumulative tax losses has been utilised.

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.

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong dollars)

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 3.81% (2022: 1.19%).

At 31 December 2023, it is estimated that a general decrease/increase of 100 basis points (2022: 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 \$2,515,324 and \$2,515,324 (2022: \$2,055,961 and \$2,055,961).

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 2022.

(d) Fair value measurement

All financial instruments are carried at amounts not materially different from their fair values as at 31 December 2023 and 2022.

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 2023 not provided for in the financial statements were as follows:

	2023	2022
Contracted for	\$ -	\$ 2,229,050

NOTES TO THE FINANCIAL STATEMENTS

(Expressed in Hong Kong dollars)

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 \$3.2 million (2022: \$3.6 million) for the year ended 31 December 2023.

Amounts due to these firms of solicitors as at 31 December 2023 amounted to \$1.0 million (2022: \$1.8 million) which are included in creditors and accrued charges.

(b)	Note	2023	2022
Expenses borne on behalf of a subsidiary		\$ 1,592,804	\$ 1,508,186
Recharge of office expenses to:			
Hong Kong Solicitors Indemnity Fund Limited	(i)	3,071,404	3,218,806

Note:

- (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 2023

Up to the date of issue of these financial statements, the HKICPA has issued a number of new or amended standards, which are not yet effective for the year ended 31 December 2023 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 HKAS 1, <i>Presentation of financial statements: Classification of liabilities as current or non-current</i> ("2020 amendments")	1 January 2024
Amendments to HKAS 1, <i>Presentation of financial statements: Non-current liabilities with covenants</i> ("2022 amendments")	1 January 2024
Amendments to HKFRS 16, <i>Leases: Lease liability in a sale and leaseback</i>	1 January 2024
Amendments to HKAS 7, <i>Statement of cash flows and HKFRS 7, Financial Instruments: Disclosures: Supplier finance arrangements</i>	1 January 2024
Amendments to HKAS 21, <i>The effects of changes in foreign exchange rates: Lack of exchangeability</i>	1 January 2025

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

ABA	American Bar Association
Academy of Law	Hong Kong Academy of Law Limited
AIJA	International Association of Young Lawyers
AVS	Agency for Volunteer Service
Conduct Guide	Hong Kong Solicitors' Guide to Professional Conduct
CPD	Continuing Professional Development
FATF	Financial Action Task Force
GBA	Guangdong-Hong Kong-Macao Greater Bay Area
HKCFA	Hong Kong Court of Final Appeal
HKSAR	Hong Kong Special Administrative Region
HKTDC	Hong Kong Trade Development Council
IBA	International Bar Association
IILACE	International Institute of Law Association Chief Executives
LPO	Legal Practitioners Ordinance (Cap.159)
NPC	National People's Congress of the People's Republic of China
NPCSC	Standing Committee of the National People's Congress of the People's Republic of China
NSL	The Law of the People's Republic of China on Safeguarding National Security in the Hong Kong Special Administrative Region
OLQE	Overseas Lawyers Qualification Examination
PIS	Professional Indemnity Scheme
POLA	Presidents of Law Associations of Asia
PRC	The People's Republic of China
RME	Risk Management Education
UIA	International Association of Lawyers




3/F, Wing On House
71 Des Voeux Road Central
Hong Kong

 (852) 2846 0500

 (852) 2845 0387

 www.hklawsoc.org.hk

 sg@hklawsoc.org.hk

