# LAWYERS GOING GLOBAL: IT'S IN OUR HANDS



THE LAW SOCIETY of Singapore



## **OUR MISSION**

To serve our members and the community by sustaining a competent and independent Bar which upholds the rule of law and ensures access to justice.



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## 0) OUR PEOPLE





(Seated L to R): Lim Seng Siew, M Rajaram (Vice-President), Gregory Vijayendran (President), Tito Shane Isaac, Adrian Chan Pengee

(Standing L to R): Sui Yi Siong (Xu Yixiong), Ng Huan Yong, Simran Kaur Toor, Michael S Chia, Tan Beng Hwee Paul, Chia Boon Teck, Tan May Lian Felicia, Koh Choon Guan Daniel, Ng Lip Chih

Not in main picture:



Tan Gim Hai Adrian (Vice-President)



Lisa Sam Hui Min



Anand Nalachandran



Seah Zhen Wei Paul



Chan Tai-Hui Jason (Zeng Taihui)



Low Ying Li, Christine



Foo Guo Zheng Benjamin





**(L to R):** Lim Seng Siew, M Rajaram, Gregory Vijayendran, Tito Shane Isaac, Tan May Lian Felicia, Koh Choon Guan Daniel

Not in main picture:



Tan Gim Hai Adrian



Lisa Sam Hui Min

## COUNCIL REPORT

#### **Outgoing Council Members for 2017**

The term of the following Council members ended on 31 December 2017:

Kuah Boon Theng Thio Shen Yi, SC Dhillon Dinesh Singh Yeo Chuan Tat Tien De Ming Grismond

#### Council Members for the Period 1 January 2018 to 31 December 2018

#### SENIOR CATEGORY

(not less than 15 years' standing)

Gregory Vijayendran (President) Tan Gim Hai Adrian (Vice-President) M Rajaram (Vice-President) Tito Shane Isaac (Treasurer) Lim Seng Siew Adrian Chan Pengee Koh Choon Guan Daniel Chia Boon Teck Ng Lip Chih Lisa Sam Hui Min Michael S Chia Anand Nalachandran

#### MIDDLE CATEGORY (5 to 15 years' standing)

Tan Beng Hwee Paul Seah Zhen Wei Paul Tan May Lian Felicia Chan Tai-Hui Jason (Zeng Taihui) Simran Kaur Toor

#### JUNIOR CATEGORY

(less than 5 years' standing)

Low Ying Li, Christine Sui Yi Siong (Xu Yixiong) Ng Huan Yong Foo Guo Zheng Benjamin

The following members of Council for 2018 are Statutory Members appointed by the Minister of Law to serve on the Council:

M Rajaram Ng Lip Chih Seah Zhen Wei Paul

### The following members of Council for 2018 are Statutory Members appointed by Council to serve on the Council:

Lim Seng Siew Adrian Chan Pengee Anand Nalachandran

#### **Council Meetings**

There were 4 ordinary meetings of the Council from September 2017 to December 2017. The attendance of members was as follows:

Member	Present	Absent
Gregory Vijayendran (President)	4	0
Kuah Boon Theng (Vice-President)	4	0
Tan Gim Hai Adrian (Vice-President)	3	1
Dhillon Dinesh Singh (Treasurer)	1	3
Thio Shen Yi, SC (Immediate Past President)	0	4
M Rajaram	4	0
Lim Seng Siew	4	0
Chia Boon Teck	2	2
Tito Shane Isaac	3	1
Ng Lip Chih	2	2
Lisa Sam Hui Min	2	2
Michael S Chia	3	1
Anand Nalachandran	3	1
Yeo Chuan Tat	0	4
Tan May Lian Felicia	4	0
Tan Beng Hwee Paul	4	0
Simran Kaur Toor	3	1
Tien De Ming Grismond	3	1
Low Ying Li, Christine	3	1
Sui Yi Siong (Xu Yixiong)	3	1
Ng Huan Yong	3	1

There were 8 ordinary meetings of the Council from January 2018 to August 2018. The attendance of members was as follows:

Member	Present	Absent
Gregory Vijayendran (President)	8	0
Tan Gim Hai Adrian (Vice-President)	6	2
M Rajaram (Vice-President)	8	0
Tito Shane Isaac (Treasurer)	7	1
Lim Seng Siew	7	1
Adrian Chan Pengee	7	1
Koh Choon Guan Daniel	6	2
Chia Boon Teck	5	3
Ng Lip Chih	6	2
Lisa Sam Hui Min	7	1
Michael S Chia	7	1
Anand Nalachandran	7	1
Tan Beng Hwee Paul	5	3
Seah Zhen Wei Paul	5	3
Tan May Lian Felicia	6	2
Chan Tai-Hui Jason (Zeng Taihui)	3	5
Simran Kaur Toor	5	3
Low Ying Li, Christine	4	4
Sui Yi Siong (Xu Yixiong)	6	2
Ng Huan Yong	6	2
Foo Guo Zheng Benjamin	7	1

#### K Gopalan

Director, Department Head (Conduct); Director, Department Head (until 31 December 2017) (Representation & Law Reform)

#### Michael Ho Director, Department Head (Information Technology)

*Alvin Chen* Director, Department Head (Legal Research & Development)

#### *Clifford Hang* Director, Department Head (Administration); Director (Finance)

Shawn Toh Director, Department Head (Membership, Communications and International Relations)

> Daniel Tan Assistant Director, Department Head (Compliance)





Sharmaine Lau Director, Department Head (Publications); Director, Department Head (Business Development)

Genie Sugene Gan Director, Department Head (from 1 May 2018) (Representation & Law Reform)

Delphine Loo Tan Chief Executive Officer

Jasmine Liew Director, Department Head (Finance)

Stefanie Lim Assistant Director, Department Head (Legal Productivity & Innovation)

Not in main picture:

Jean Wong Director, Department Head (Continuing Professional Development)

## PRESIDENT'S MESSAGE

Last year, we took an important time out to celebrate our Golden Jubilee. We took a walk through the corridors of time and reminded ourselves of important historical snapshots. I honestly believe we have been living in the golden age since 2017. This phrase was coined by a senior practitioner who is a lawyer-leader in the Bar. By this, I principally mean the present sweet spot we have in our relationships within the Bar and also with our fellow stakeholders of justice. It is certainly not paradise perfect of course but we have something to build on. We cannot take this for granted or be presumptuous and in Pollyanna territory that everything will be hunky dory going forward. It will take continuous hard work, intentionality and constant perseverance to be a faithful steward of these relationships of honour and to build a culture of honour. But we are only as strong as our weakest link in the Bar.

First and foremost, let me memorialize my heartfelt gratitude to our committed volunteers and staff of Secretariat who undertake the daily activities of the Law Society. The life force from the sacrificial service of many of our members continue to carry us today. Without each and every one of you serving in a variety of ways – from Committees, to mentors, to representing the Society in external bodies (to name a few areas), we can do nothing. It is also a continuing privilege and joy to work with Secretariat staff whose exemplary dedication and service to this cause undergirds the corpus of volunteer altruism.

This message should be read in conjunction with the CEO's, Delphine Loo's, report. I am endeavouring not to cover similar ground as that report save for when a special emphasis needs to be given.

#### 1. SECRETARIAT CHANGES

Genie Gan and Alvin Chen were the latest new additions to the team parachuting in within a short span of time. They provide a powerful twin force in terms of relational and intellectual capital respectively. Genie, who has previously been part of the Ministry of Law and in a diplomatic role, is our dynamic Director of Law Reform and Representation. Alvin Chen, who is no stranger to many of us, is a first class writer and one of the finest thinkers I know. He rejoined us as Director of the newly named Legal Research and Development Department ("LRD") (renamed and restructured from the Knowledge Management Department). Paragraph 6 of Delphine's Report succinctly summarizes the roles and responsibilities of the LRD.

#### 2. TECHNOLOGY BOOST

This continues to flourish in its sequel year and has been well outlined in Paragraph 10 of Delphine's report.

Tech Start for Law that started last year drew 152 applicants (technically, overachieving our KPIs for the project!) and ultimately 139 were successfully granted subsidies pursuant to the programme. Our Legal Productivity and Innovation ("LPI") Department played the valuable gatekeeper role and driver on this successful outcome led by our chief driver, Delphine Loo Tan and assisted by Assistant Director Stefanie Lim. But in the bigger scheme of things with a 6,000 strong profession, there is much more adoption of technology that is needed by the profession.

We launched Smart Law Assist 2, unlocking our Education Fund to provide niche offerings targeted principally at medium-sized law firms and received 35 applications.

A profession-wide survey of decision-makers, end users and Office/IT managers was conducted by Blackbox who were commissioned by us. The sample size was representative and the feedback insightful. Topline results of the survey (only recently briefed to Council) will be shared with members in the 4th quarter.

#### 3. LAWYERS GO GLOBAL AND INTERNATIONAL RELATIONS

Delphine has covered "Lawyers Go Global" ("LG2") extensively in Paragraph 8 of her report. This has been one of the most important "journies" of the year and initiatives of Council 2018. A small delegation headed to Guangzhou in our inaugural mission. In short, one of the most important features of LG2 is regionalization and globalization for the profession (especially for the medium-sized and smaller firms). The larger firms have already reaped the rewards of this strategy for many years now and will readily testify to it. The aim was to open up new markets for our lawyers as "Team Singapore" to hopefully lead to the growth of more inbound and outbound work as well as cross-border collaboration on international project deals and disputes.

Our inaugural LG2 trip saw us Looking East to China; specifically, Guangzhou. This was strategically significant for the purposes of positioning our Singapore lawyers to be a part of China's monumental Belt and Road project.

A smaller group visited Sydney for a Legal Technology Mission. The aim was to visit technologically advanced and innovative law firms whom we could learn from to imbibe cutting edge innovative law practices.

In September, we completed our third and final LG2 Trip to Sri Lanka. This holds much promise for infrastructure investment as well as potential arbitration. The delegation visit was very significant as it was the first from Singapore after the signing of the Free Trade Agreement between Sri Lanka and Singapore.

Important MOUs continued to be signed to build bilateral relationships between the Law Society of Singapore and other foreign Bars. The aim was to catalyse meaningful business opportunities for our lawyers. The key ones in this period were with the Guangdong Lawyers Association and Beijing Lawyers Association on 27 October 2017 and 24 November 2017 respectively. The Association of Russian Lawyers on 28 July 2018 followed and a planned one with the Law Society of England and Wales will take place in early October.

One of the most thrilling developments was the momentum building up for the formation of the ASEAN Bar Council ("ABC") on the sidelines of the ASEAN Law Conference. At the time of writing, 8 out of 10 ASEAN countries have signed an MOU on 28 July 2018 to constitute the ABC. We were privileged to host the ASEAN Bar Leaders in Singapore for a historic regional summit meeting. At our luncheon, we had all 10 ASEAN nations represented also in a historic first. There was traction as we discussed the legal services for the ASEAN Economic Community (to grow our ASEAN legal services for the betterment of the professions we come from) and rule of law. There is much potential for the future.

#### 4. LAUNCH OF WOMEN IN PROGRESS ("WIP") TASKFORCE

We have been burdened to do something for the 46% of legal talent in our profession who face unique challenges. Glass ceilings and work-life challenges due to motherhood or family, to name a few. We launched a WIP Taskforce and celebrated International Women's Day for the very first time as a Society. It will not be the last time, I believe! Role models for our women lawyers are needed to ensure we arrest the trend of dwindling numbers even as our women advance up the ranks over time from junior to senior. Key leaders from our friends in the Singapore Association of Women Lawyers were present for the launch. Our friend of the Society, Senior Minister of State, Indranee Rajah SC graced the occasion. A Taskforce was birthed and a special momentum generated which has continued unabated. The Taskforce will likely morph into a committee of the Law Society next year. This is an important diversity initiative.

#### 5. PASTORAL CARE FOR PROFESSION/MACH

Pastoral Care for the Profession continues to be one of the main focus of Council. Apart from the consolidation of existing pastoral care schemes under the Society, we continue to have our helpline, hotline, Members' Assistance and Care Helpline ("MACH"). This is aimed at being the first port of call for members for a variety of members' needs including practice mentorship, confidential counselling, defence assistance for disciplinary proceedings, mediation of disputes between law practices and welfare funding for hardship cases. This year, we successfully launched our Relational Mentorship ("RM") announced during the Mass Call Ceremony in 2017. I am very heartened that as of today, there are 22 relational mentor-mentee pairings. Senior members of the Bar have warmed up to the role of being "fathers" and "mothers" in the profession to provide guidance to juniors needing help in situations involving ethical conundrums, career counselling or stress management. My colleagues and I also personally attended to some lawyers in real time difficulties to offer practical tips and pointers. The recurrent theme this year from a few anecdotal examples was workplace harassment.

This year, we have plans to launch the Practice Resilience Fund before year end that seeks to strengthen resilience - at its highest level of generality caused by the impact of urgent and unexpected situations on practice. The focus is on resilience, not a handout. As such, it is a holistic support approach involving a multi-stakeholder support in career counselling, debt management counselling and practice consultation. We are also launching a Practice Pal scheme to ensure temporary, short-term practice continuity for sole proprietors in situations involving (among others), prolonged hospitalisation and bereavement. The details of this are as per Delphine's report. The two simple short messages to our sole proprietors is: "You Are Not Alone" and "You've Got A Friend".

#### 6. YOUNG LAWYERS

Related to that is our work with young lawyers. Although our youngest internal stakeholders, they have consistently constituted a sizable demographic of about one-third of our membership. We held our annual forum (conducted under Chatham House Rules) this year on 18 June. An important feedback shared last year during this event by young lawyers was the need for relational mentorship. We ran with this and launched our RM as shared.

#### 7. MEDIATION AND NEUTRAL EVALUATION AND DETERMINATION

The Law Society Mediation Scheme was launched by the Honourable the Chief Justice Sundaresh Menon last year on 10 March 2017. Our LSMS cases have had a good burst of numbers with 12 appointments made this year and counting. I am pleased that many more lawyers have heeded the call to join us on this mediation journey which speaks well of the future of ADR. It's probably fair to say that mediation is no longer *Alternative* Dispute Resolution.

This year, to complete the trilogy of offerings (after the LSAS and LSMS), our Neutral Evaluation/ Determination (or LS NEDS) was launched on 13 September. This nuanced, finessed offering of neutral evaluation and neutral determination are private processes where parties agree to refer their dispute to a neutral whose role will be to provide a summary evaluation of the dispute or temporary determination of the matter. The process is therefore one of quick and summary evaluation or temporary determination of disputes by lawyers.

At the Forum, the ADR Committee re-launched The Law Society Arbitration Scheme by introducing the revised *LawSoc Arbitration Rules* which include, among other things, a new arbitration-mediation-arbitration procedure and an avenue for dedicated emergency interim relief. These features are of course well-known to seasoned arbitrators.

#### 8. GUIDELINES FOR VULNERABLE WITNESSES

We launched a Toolkit courtesy of extensive consultation and input from civil and family practitioners and especially the criminal bar in respect of vulnerable witnesses that acknowledges that, "[a]s a key stakeholder in the administration of justice, a legal practitioner conducting cross-examination faces the challenge of balancing an advocate's twin duties of ensuring that an accused person is given a fair trial by invoking the right to challenge and examine witnesses, and discharging the advocate's duty to elicit the best evidence for the Court."

As I shared during my speech at the Opening of the Legal Year on 8 January this year:

"The nuance and sensitivity to vulnerable witnesses is in the interests of gaining the best evidence from them and in the interests of the administration of justice. This should not detract from an advocate discharging duties to a client or vigorously advancing a rationalizable case theory in a given case without fear or favour. These guidelines will also serve as a toolkit for younger advocates to gain appropriate pointers on crossexamination of such witnesses."

In drafting the Toolkit, the Law Society has been mindful of being overly prescriptive, having taken on board the concerns of lawyers consulted. It is not meant to be ethical weaponry to be used against the lawyer concerned. As such, the Toolkit expressly states that the general tips *"are not meant to be prescriptive, nor exhaustive on how to approach the cross-examination of vulnerable witnesses, which should be left to the discretion of counsel."* 

The guidelines touch on the first two areas: the examination of children and victims of sexual offences. The sequel anticipated for next year will cover the elderly and mentally incapacitated.

#### 9. LEGISLATIVE AMENDMENTS

The Civil Practice Committee submitted its valuable preliminary feedback during the public consultation on the proposed amendments to the SCJA.

This year, following on the heels of the CPC Consultations last year, the Law Society is also preparing to give our feedback during this consultation phase on the 167 recommendations made by the Penal Code Review Committee on the Penal Code Amendments. The Criminal Bar will weigh in on these ground-breaking legal reforms envisaged to the Penal Code.

#### **10. CRIMINAL BAR**

I am especially grateful to our CPC (Criminal Practice Committee) spearheaded by Wendell Wong and Shashi Nathan as well as Sunil Sudheesan (also President of the Association of Criminal Lawyers of Singapore) and their fantastic leadership of the Criminal Bar. The collegiacy and camaraderie despite a diversity of views is a model for other Bars in the Society. The Criminal Bar outdid themselves even by their own usual high standards as they organised the Criminal Bar Charity Gala Dinner 2018 on 6 April 2018 reported in Paragraph 11 of Delphine's Report.

#### 11. CONTINUING PROFESSIONAL DEVELOPMENT ("CPD")

CPD Secretariat (under Jean's leadership) continue to provide steady, solid support to anchor our marquis conferences. We are also privileged to have a wealth of experienced volunteer hands helming our conference organisations. This segment is covered in great detail in Paragraph 9 of Delphine's report.

This year, we had a strategically significant tie up with College of Law ("COL"). With this invaluable collaboration, we aim to offer diverse programmes that have strong underpinnings in commercial law, courtesy of COL's strengths. COL is the largest provider of practice-focused legal education in Oceania. This collaboration allows us to future ready the profession because, as Delphine succinctly puts it, *"lawyers will need deep expertise not just in their practice areas, but in business and marketing as well."* 

A unique offering this year was Legal-Accounting Connect on 29 June in close collaboration with ACCA. This conference featured bi-disciplinary sessions focussed on the Committee for Future Economy areas of convergence for lawyers and accountants. Sessions included Infrastructure, Insolvency and Risk Management and a round up panel discussion which discussed issues such as multi-disciplinary partnerships and regionalization.

The additional menu of offerings that CPD has rolled out, and will continue to roll out, caters to increased demand. Senior practitioners now have mandatory CPD that is here to stay. Via intentional planning and selection, lawyers can build a deep specialisation in industry knowledge and diverse skillsets.

#### 12. ICC AND CONDUCT ISSUES

Since the Inappropriate Conduct in Court regime was rolled out, at the time of writing, we have received one ICC complaint this year. Speaking candidly, it was a case that would have ordinarily merited a full escalation but the courts showed a leniency to the lawyer concerned.

The work done by Conduct Department supporting the Council underpins the valuable self-regulation role that the Society plays (which is critical to independence of the Bar). Despite losing one of the pillars of our Law Society Secretariat last year, the late Ambika Rajendram, both K Gopalan and Rajvant Kaur ably continued and exercised the leadership of the Department with a steady hand.

#### 13. SEARCH FOR NEW PREMISES/37 SBR

The essentials are covered in Delphine's report. I wish to record my appreciation to VP M Rajaram (whose expert, experienced views have been a blessing to us in Council) and the Premises Committee for their dedication in sussing out and shortlisting for Council's and ultimately the members' consideration. Our mandate by members at the specially convened EOGM last year was an enhanced S\$15.5 million for additional premises. The search for new premises was constantly on our radar and we recced and visited premises in the vicinity as well as outside the CBD area. We left no stones unturned.

At the same time, we took up the lease for 37 SBR. Contiguous with our office, this is home to Legal Research and Development and CPD and hopefully, will also be a second home to members. It has 4 hot-desking terminals equipped with legal research tools that are gratis for members. We had an open house on 24 May 2018. There is also a meeting room facility available.

#### 14. CORPORATIZATION OF PRO BONO

We had to navigate major change management last year. The Law Society's Pro Bono Services Office (a Law Society Department) morphed into the Law Society Pro Bono Services ("LSPBS") (a Law Society subsidiary). There is a separate report on the LSPBS consistent with the separate direct lines of accountability and charity governance.

#### **15. MEMBERS' ENGAGEMENT**

We continued with our active social media engagement with members to share news, events and updates of what my Council and I have been up to. Separately, the regular Council Luncheons and State Courts Committee Luncheons have proven wonderful settings to meet with different ones of you and understand your world of practice better and hopefully try to make that practice world better. We are still learning, improving but hope to strengthen the serve.

#### **16. ECONOMIC HEALTH OF LAW PRACTICES**

We organised a townhall meeting on 28 June 2018 for members to given open feedback on issues and challenges faced on economic health of their law practices. The views were candid and insightful. Following from this, we will be empanelling a special Economic Review Committee in the last quarter of the year to diagnose and incise into some of the issues faced by practitioners to their legal practice and prescribe specific practical recommendations to solve them including charting new "blue ocean" areas of economic growth.

#### **17. CONCLUSION**

Finally, it has been a fruitful and meaningful journey for me to serve the Law Society together with colleagues in Exco and Council 2018. Exco this year comprised of Adrian Tan, M Rajaram, Tito Isaac, Lim Seng Siew, Daniel Koh, Lisa Sam, Felicia Tan and a rotating seat for a junior member of Council. I have

been blessed with an incredible golden team of Council whose heart of compassion and mind of wisdom for the profession continues to encourage and motivate me even as I learn from them as peers. This year, the team was structured into Clusters to enable a more efficient streamlining of different types of project and work as well as to play to strengths of different ones. This meant more work for the team members of course as often times they would take "point" or be the first port of call for internal policy discussions before escalating to Council. And so we organised ourselves into:

- (a) Young Lawyers Paul Tan, Christine, Huan Yong
- (b) Criminal Anand, Jason, Simran, Yi Siong, Michael
- (c) Risk Management Adrian Tan, Rajaram, Lip Chih
- (d) Women in the Workforce Felicia, Simran
- (e) Technology Seng Siew, Paul Seah, myself
- (f) Disputes Daniel, Boon Teck, Michael, Paul Tan
- (g) Professional Regulation Anand, Tito, Jason, Lip Chih, Felicia
- (h) Family Boon Teck, Lisa, Christine
- (i) Training Daniel, Paul Seah, Huan Yong
- (j) Corporate Rajaram, Adrian Chan, Benjamin

I would also place on record my sincere appreciation to Exco and Council Members who served alongside me with distinction. I also wish to express my gratitude to our Council Mentors, Thio Shen Yi SC, Kelvin Wong and Kuah Boon Theng SC.

I also wish to record my sincere appreciation to Delphine Loo, our CEO and her fellow Directors, Shawn Toh, Jean Wong, Sharmaine Lau, Jasmine Liew, Daniel Tan, K Gopalan, Rajvant Kaur, Clifford Hang, Michael Ho, Stefanie Lim, Genie Gan and Alvin Chen. Delphine's intelligence and effective operational leadership has empowered the rest of the Directors to be at their best in serving the needs of the profession and executing Council's plans for the betterment of the Society.

In closing, may we as a legal profession continue to exemplify the best values of the Bar. That is after all what will contribute to our collective reputation. This focus on stewarding our reputation (covered in my recent September 2018 *Law Gazette* message first shared during the Mass Call Ceremony) is vital for us all and not just for our newly called lawyers. The safeguarding of the reputation and the legacy we want to leave behind should be front and centre in all our minds especially for the senior members of the Bar.

> Gregory Vijayendran President



## **CEO'S REPORT**

The key activities and initiatives of the Law Society of Singapore during the period 1 September 2017 to 31 August 2018 are outlined as follows.

#### 1. MEMBERSHIP AND MEMBER CARE

As of 10 August 2018, the Society has:

5,350	15	150	13
Practitioner	Associate	Non-Practitioner	Honorary
Members	Members	Members	Members

456 lawyers were called during Mass Call this year and we expect our membership to swell to some 5,700 members by the end of 2018.

#### (a) Women in Practice

Law Society formed a taskforce in March 2018 to examine issues faced by women in practice, in a move to address inequities still present in the legal industry. One key issue that remains to be addressed is that although women are relatively well represented in the professional pipeline, the statistical picture at the upper echelons looks less rosy.

In conjunction with International Women's Day, we brought together a panel on 7 March 2018 to share their experiences and views on how the profession can create a more equal, diverse and inclusive profession. The second session held on 5 July 2018 focused on alternative work arrangements. The third session will be held on 24 October 2018 in partnership with the Institute of Singapore Chartered Accountants ("ISCA") and will consider issues relating to the way women lawyers and accountants pursue business development.

#### (b) Young Lawyers

As part of its ongoing efforts to enhance pastoral care for members, the Law Society launched a new scheme, Relational Mentorship ("RM"), on 26 October 2017. Upon the request of a young practitioner, RM will match him or her with a volunteer relational mentor. The scope covered under this scheme is not meant to be exhaustive or structured but should cover issues such as:

- Ethical conundrums;
- Career assistance and guidance; and
- Stress management.

We envisage that most correspondence between the mentor and mentee will be by way of e-mail. However, we encourage both the mentor and mentee to meet up at least once every 3 months.

We continue to support young lawyers' attendance at overseas conferences by sponsoring up to 4

young lawyers each year to attend international legal conferences organised by the International Bar Association, Inter-Pacific Bar Association and LAWASIA.

The Law Society organised a second run of the Young Lawyers Forum on 24 May 2018 to share stress management tips as well as to provide a chance for the young lawyers to dialogue with our President.

#### (c) Pastoral Care

We will be launching a new scheme, "Practice Resilience" in September 2018 to assist members who are proprietors of their own legal practice and are facing temporary financial difficulty in relation to their practice, by meeting their short-term needs to help them stay in practice. This is a holistic support scheme encompassing financial aid, advice on practice management matters as well as career transition and debt counselling. This scheme is intended to supplement the support that we provide to our members via the Welfare Fund.

#### (d) Practice Pal Scheme

To assist in the continuance of members' practice, we are in the midst of preparing a new initiative called the "Practice Pal Scheme". This scheme aims to serve as an interim stop gap measure purely to facilitate the smooth running of the practice (e.g. if there are hearings to be attended to, deadlines to be complied with, etc.), including temporarily managing clients' ongoing files. The Practice Pal is only permitted to help in administering the practice and taking care of matters unrelated to the estate. At all times, the Practice Pal is expected to liaise with the Legal Personal Representative ("LPR") on matters relating to the principal's lawyer's practice until such time that the nominated solicitor assumes his/her role.

Under the Scheme, members are encouraged to appoint in advance a fellow practitioner who is ready, willing and able to act as a Practice Pal, and will help to overcome or reduce any difficulties or inconvenience for their clients and to their own practice. It is hoped that the Scheme may also assist a member's personal representatives or any other person who may be concerned.

In conjunction with the launch of the Practice Pal, we will also be making available Law Society's Conference room to relatives of a deceased member or colleagues at the Bar who wish to organise a memorial ceremony in memory of a fellow deceased member. More details will be made available shortly.

#### (e) Economic Health of Law Practices

Economic Health townhall – We organised a closed-door dialogue session on 28 June 2018 for members to share openly and give candid feedback on issues and challenges they faced on the economic health of their law practices with the President of Law Society. We are looking into the feedback given to see how we can help to resolve some of the problems raised by the participants.

#### 2. ADVISORY AND GUIDANCES

#### (a) Vulnerable Witness Best Practices Toolkit

The Law Society has prepared the "Vulnerable Witness Best Practices Toolkit 1" on the crossexamination of vulnerable witnesses, outlining what legal practitioners may wish to bear in mind when handling the cross-examination of child witnesses and complainants of sexual offences. The Toolkit has undergone several revisions in consultation with civil, criminal and family law practitioners since December last year. Legal practitioners will find the general tips contained in the Toolkit helpful when preparing to cross-examine a child witness or complainant of a sexual offence. The Toolkit expressly states that the general tips "are not meant to be prescriptive, nor exhaustive on how to approach the crossexamination of vulnerable witnesses, which should be left to the discretion of counsel".

#### (b) Review of 137 Practice Directions and Guidance Notes in light of the Professional Conduct Rules 2015

The Law Society's Practice Directions and Guidance Notes are being updated and aligned with the Legal Profession (Professional Conduct) Rules 2015 (S 706/2015) in batches. The update aims to standardise the nomenclature used and align the content with current practices.

The design of the Ethics Portal has also been refreshed. Users can now browse the Practice Directions and Guidance Notes by topic areas or search for materials by keyword.

From 1 June 2018, members may visit <u>https://www.lawsociety.org.sg/For-Lawyers/Ethics-Portal</u> to access the first batch of Practice Directions and Guidance Notes updated in consultation with the Professional Conduct Council in accordance with section 59(3) of the Legal Profession Act (Cap 161, 2009 Rev Ed). The rest of the Practice Directions and Guidance Notes are currently under review and will be made available in the Ethics Portal. In the interim, the current version of these Practice Directions and Guidance Notes and Guidance Notes will remain in force (unless expunged) and members may access these Practice Directions and Guidance Notes in the Members' Library.

#### (c) Art of Family Lawyering

The Family Law Practice Committee drafted a proposed guide titled "Art of Family Lawyering" to provide a useful and practical reference for practitioners in family law proceedings in dealings with the Court, clients, fellow practitioners and litigants in-person. It also seeks to provide live examples of challenges practitioners may face. A consultation with the Family Bar was conducted from 22 January to 28 February 2018 for members to provide their feedback on the guide. The guide is expected to be released by the end of 2018.

#### (d) Ethics Guide

The Ethics Guide, expected to be released before the end of the year, seeks to consolidate and update the Law Society's revised Practice Directions, Rulings and Guidance Notes. Further, it is intended to be a helpful and practical resource in providing legal practitioners with relevant illustrations based on actual queries submitted by members and the guidance provided by the Advisory Committee. This Guide is meant to be a valuable resource to both new and experienced legal practitioners.

#### (e) Ad hoc Advisories

The Law Society issued an advisory on anti-money laundering obligations on 21 April 2018 and another advisory on cybersecurity readiness and response on 10 August 2018 via e-blasts to all members.

## 3. FEEDBACK ON PROPOSED AMENDMENTS TO THE SUPREME COURT OF JUDICATURE ACT (THE "SCJA")

The Civil Practice Committee submitted its preliminary feedback during the public consultation on the proposed amendments to the SCJA concerning the following:

- a. Hearings via video conference or other electronic means;
- b. Rules relating to how factual evidence should be adduced;
- c. Courts' power to control vexatious proceedings;
- d. Requirement for leave of court before an application can be made to admit further evidence on appeal;
- e. Allowance for the Minister to specify in a Schedule to the SCJA which matters might or might not be appealed with leave to the Court of Appeal; and
- f. Enabling the Court of Appeal to summarily dismiss appeals or applications on its own motion.

#### 4. SUITE OF ALTERNATIVE DISPUTE RESOLUTION SCHEMES

#### (a) Law Society Neutral Evaluation & Determination Scheme ("LSNEDS")

The LSNEDS will be launched on 17 September 2018. The Scheme aims to provie a fuller suite of ADR services for our members and the public at large.

#### (b) Law Society Arbitration Scheme ("LSAS")

There will be a relaunch of the LSAS with revised LawSoc Arbitration Rules ("Rules"). Refreshed at the end of 2017 to include a new arbitration-mediation-arbitration procedure and an avenue for dedicated emergency interim relief, the new Rules aim to promote increased synergy between the Law Society's existing dispute resolution schemes and to provide users with the flexibility to select the appropriate ADR process which is best suited to their needs.

#### (c) Law Society Mediation Scheme ("LSMS")

Since its inception on 10 March 2017, the LSMS has seen a steady growth in take-up with a high rate of settlement year-on-year. In addition, the Mediation sub-committee of the ADR Committee is considering introducing courses for members on advocacy in mediation and basic skills for mediators.

#### (d) Conciliation Scheme

Further and to complete the full suite of ADR schemes being offered by the Law Society, the Mediation sub-committee is considering introducing Conciliation as either an extension of LSMS or as an independent scheme.

#### (e) Feedback on Third Party ADR Schemes

The ADR Committee provided feedback to the State Courts on the latter's Conciliation Initiative which will be rolled out in September 2018.

#### 5. AMENDMENT OF THE LEGAL PROFESSION ACT

The Legal Profession (Amendment) Bill 2018 was passed in Parliament in March 2018. Amongst the amendments were as follows:

#### (a) Unclaimed Client Monies

Law practices after exhausting all reasonable efforts to return the unclaimed money to the client could now pass any unclaimed client monies to the Law Society. The amendments aim to reduce administration hassle for the lawyers or the law practice involved. That way, after exercising reasonably diligent efforts, they can pass the money to the Law Society and close the account if necessary. Under the new framework, a lawyer who pays unclaimed monies to the Law Society will be subject to record-keeping requirements even after the money is transferred. It is envisaged that the unclaimed client monies will be utilised by Law Society for pro bono matters. The Unclaimed Client Monies fund is expected to be set up early next year.

#### (b) "Softer" Disciplinary Powers

The amendments introduce additional remedial measures such as counselling and training to the disciplinary framework of lawyers and are expected to come into effect by the end of this year. These measures will allow for greater flexibility and nuances in dealing with root causes of less serious disciplinary cases involving minor ethical transgressions, for example, errors and lapses arising from genuine ignorance or inexperience that are not suggestive of a serious want of probity on the part of the errant lawyer.

#### 6. LEGAL RESEARCH AND DEVELOPMENT DEPARTMENT

The Legal Research and Development ("LRD") department, our erstwhile Knowledge Management department, was re-branded in late June 2018 and will focus on 4 key areas: thought leadership, professional skills development, decision support resources, and internal compliance.

In particular, LRD will:

- provide thought leadership on professional and practice issues;
- develop resources to support members in critical areas of practice; and
- promote the development of professional skills and understanding of legal technology issues.

LRD will publish regular articles through the Singapore Law Gazette and other channels to inform members of hot topics in artificial intelligence and legal technology, as well as contemporary issues in professional practice. Twenty-first century skillsets such as advanced legal writing and story-telling techniques will also be highlighted. In August 2018, LRD published two articles in the Singapore Law Gazette on the ethics of disruptive legal technologies and a review of a soft skills framework for effective lawyering.

In addition, LRD, working in conjunction with other legal departments of the Secretariat, will develop resources to support members in critical areas of practice through the use of checklists, templates, precedents and visual aids. For instance, the updated version of the Law Society guide to professional conduct will incorporate such materials on the new professional conduct rules that came into force in November 2015.

#### 7. SINGAPORE LAW GAZETTE

The Singapore Law Gazette (the "*Gazette*") went fully digital from January this year. It was previously printed in hard copy and distributed without charge to all members every month. However, after the publisher LexisNexis decided not to renew the publishing agreement, the Council took the step of going fully digital. Going fully digital has been a timely step in the right direction as apart from being more environmentally friendly, the Gazette is now more vibrant and interactive with many added features such as tagging of key words which enables easy searching, sharing of articles, bookmarking of pages, and adding of links. The online Gazette is also accessible across all mobile devices so you can read it on the go. We hope members find the electronic iteration a refreshing change.

#### 8. GLOBALISATION AND INTERNATIONAL RELATIONS

#### (a) Lawyers Go Global

Ministry of Law, the Law Society and Enterprise Singapore ("ESG") launched a new programme to help Singapore lawyers and law firms venture overseas. Named "Lawyers Go Global", the programme will connect Singapore legal expertise with global opportunities, through overseas mission trips, training, and branding and marketing. The "Lawyers Go Global" programme implements the recommendation of the Committee on the Future Economy ("CFE") Working Group on Legal and Accounting Services and is aligned to the Professional Services Industry Transformation Map ("ITM") to catalyse the internationalisation of local law firms. It is part of MinLaw's and Law Society's broader effort for Singapore to capture a greater share of international demand for legal services and enhance Singapore's position as an international legal hub.

The first component of "Lawyers Go Global" is overseas mission trips. These trips allow Singapore lawyers to gain a deeper understanding of the legal needs and business opportunities in these countries, and to connect with the local business and legal communities and government authorities. The second component of "Lawyers Go Global" is training to equip Singapore lawyers with the skills and know-how to seize global opportunities. These include workshops on a) the legal regimes, business norms and economic opportunities of specific countries which the lawyers are interested; b) networking skills for lawyers; and c) branding strategies for law firms in overseas markets.

The third component of "Lawyers Go Global" is branding and marketing, with a view to raising the profile of Singapore lawyers and promoting "The Singapore Lawyer" brand. Law Society will engage a consultant to conduct a survey to assess the perception of Singapore lawyers in Singapore and 5 identified overseas markets. Law Society will then work with the selected consultant to develop the brand taking into account the results of the survey and launch a marketing campaign, in different languages, targeting different overseas markets.

The inaugural trip of Lawyers Go Global to Guangzhou, China, took place from 8 to 12 April 2018. 30 practising lawyers with varying seniority and expertise joined this 4-day trip, led by the President of the Law Society, Gregory Vijayendran. This Mission aimed to provide participants with a macroeconomic outlook of China, the legal landscape in Guangzhou and Guangdong, as well as networking opportunities with lawyers from the Guangdong Bar Association.

A smaller Mission was organised to visit Sydney in late July 2018 with a focus on legal technology. Eleven lawyers and 4 Secretariat staff visited 4 award-winning law firms in Sydney, Allens, Salvos Legal, LegalVision and Nexus Law Group, as well as the Centre for Legal Innovation, from 31 July to 2 August. The purpose of the trip was to learn about technology and innovation developments in Sydney's legal landscape and best practices of legal practice management.

Over the next 3 years, Law Society will organise at least 8 more trips to countries of interest to its members.

#### (b) Establishment of ASEAN Bar Council

At the Inaugural ASEAN Bar Leaders' Summit on 25 July 2018, the Bar leaders of ASEAN signed a Memorandum of Understanding ("MOU") to establish the "ASEAN Bar Council" to strengthen cooperation in promoting friendship and exchanges between lawyers in ASEAN and the exchange of legal information.

#### (c) Signing of MOUs with Foreign Lawyers Associations

The Law Society entered into MOUs with the following foreign lawyers association during the Reporting Period:

- i. Guangdong Lawyers Association on 27 October 2017
- ii. Beijing Lawyers Association on 24 November 2017
- iii. ASEAN Bar Council on 25 July 2018
- iv. Association of Lawyers of Russia on 28 July 2018

#### 9. CONTINUING PROFESSIONAL DEVELOPMENT ("CPD")

#### (a) Overview

The CPD Committee, together with the CPD Department of Secretariat and several other committees, has organised many conferences and seminars to help members upskill and stay on top of legal developments. We also engage with the Singapore Institute of Legal Education ("SILE") to ensure that courses with contents which are relevant for our members are duly accredited with CPD points.

We have actively managed the operating costs of providing such conferences and seminars and pursued sponsorships to ensure that programme fees are kept affordable for members. Seminar fees have remained unchanged since 2012 and the average fees for a 2-day conference is S\$485 (inclusive of GST) – well below similar conferences organised by other legal training providers. The following is a summary of the CPD activities we have organised in the previous 3 years.



\* inclusive of advocacy related programmes and e-learning programmes

\*\* both members and non-members

#### (b) Litigation Conference Workshop 2018 (19-20 April 2018)

Organised by the Civil Practice Committee of the Law Society, the 2-day workshop consisting of a combination of plenary and breakout sessions was designed to allow practitioners to develop and hone their litigation skills on a practical level. Senior Counsel and senior practitioners from the Singapore Bar, and Queen's Counsel from the English Bar were invited as trainers for this Workshop. The Right Hon Lady Justice Gloster DBE, Treasurer of The Honourable Society of the Inner Temple, London, was the Keynote Speaker for this Workshop. Over 280 participants attended the workshop.

#### (c) Family Conference – "Supporting, Healing, Reconstructing" (8-9 May 2018)

Organised by our Family Law Practice Committee, Probate Practice and Succession Planning Committee and the Muslim Law Practice Committee, this 2-day event was uniquely designed with panel and workshop segments relevant to both senior and junior practitioners and provided a holistic coverage of family law practice. Experts and professionals spoke on a range of important and developing issues including private wealth, mental capacity, inheritance and succession planning, Islamic estate planning, adoption and fostering, relocation, child maintenance, ethics in family practice, and practice and procedure in family law. This inaugural conference attracted over 220 participants and invited guests.

#### (d) Legal and Accounting Connect (29 June 2018)

Law Society, together with ACCA Singapore, jointly organised a seminar to explore the many opportunities available for lawyers and professional accountants in Singapore and ASEAN to work together for further growth and expansion of their organisations or practices. Law Society and ACCA Singapore also signed an MOU to collaborate on initiatives generally to enable lawyers and accountants to remain relevant and leverage on regional growth opportunities. The event was well received with over 200 lawyers and accountants in attendance.

#### (e) Cybersecurity Conference (19 July 2018)

Organised by the Cybersecurity and Data Protection Committee, this 1-day event provided legal practitioners, compliance experts and technologists the opportunity to cover latest developments in the law, practice of cybersecurity, compliance strategies, and perspectives on managing multi-jurisdictional challenges in today's connected world. Included was a simulated data breach intrusion exercise with a practical walk-through as well as discussions on potential real-world situations and how organisations should inoculate themselves from new forms of cyber threats. This conference is timely given recent local and regional developments in laws on cybersecurity and data protection, such as the new Singapore Cybersecurity Act and the coming into force of the European GDPR. The conference was oversubscribed with over 290 attendees.

#### (f) Singapore Insolvency Conference (23-24 July 2018)

Organised by the Insolvency Practice Committee, this conference is into its 7th edition. Over 400 participants, which included lawyers, accountants, bankers, distressed investors, regulators, attended this year's conference. This year's conference adopted a format that facilitated a more interactive and personal learning experience and provided a forum for interdisciplinary discourse. Some of the topics discussed included the amendments to the Companies Act that came into force on 23 May 2017 and the new cases that have been brought before the Courts based on these new reforms. This year's conference also included the well-received Judicial Colloquium and mock JIN hearing

#### (g) MOU between Law Society and College of Law (Australia)

Law Society and the College of Law (Australia) ("COL") signed a Memorandum of Understanding ("MOU") on 19 March 2018 for an initial period of 5 years to jointly develop legal education and training programmes for the legal profession in Singapore. COL is the largest provider of practice-focused legal education in Australia and New Zealand, and this is very much aligned to our approach towards CPD activities. This collaboration will allow our members to be prepared for a future where lawyers will need deep expertise not just in their practice areas, but in business and marketing as well. Besides developing joint training programmes, there will also be many opportunities for both organisations to work together on thought leadership initiatives in practice management, lawyers' well-being/self-care, cross-border legal practice. This exciting collaboration with an institute of higher learning is a first for the Law Society, as we seek to strengthen our training capabilities to cater to the different learning needs of our members.

For a start, a series of e-learning programmes from COL will be added to Law Society's existing e-learning programmes. Members can look forward to an expanded list of e-learning programmes to assist them in fulfilling their CPD requirements for 2018. Do keep a lookout for our e-mailer or visit our CPD portal for more information: http://www.lawsoc.org.sg/en-gb/elearning.aspx

#### **10. BOOSTING TECH ADOPTION**

The Legal Productivity and Innovation ("LPI") Department of the Law Society adopts a 4-pronged approach to boost tech adoption by Singapore law practices – needs analysis, evangelism and training, cost reduction and marketing advantage.

#### (a) Needs Analysis

#### i. Industry Study

In 2016, the Law Society collaborated with the Ministry of Law to embark on a detailed half year industry study. One of the key findings was that there were good technology practices with proven impact. For example, going paperless and running a virtual office reduced 66% of the operating costs; and a shared database of precedents and past case knowledge had a 40-50% time saving for the lawyers concerned.

#### ii. Legal Industry Technology Survey

To assess the current level of technology adoption amongst our law firms and to determine what further support should be rolled out for our members, a legal sector wide technology survey was commissioned by the Law Society of Singapore and supported by the Ministry of Law in 2018. The survey broadly covered the following areas:

- Current level of technology adoption/usage
- Perceived relevance of technology in law firms
- Intention to use technology in future and challenges faced
- Feedback on Government and Law Society grants and subsidy schemes

The target respondents included senior decision makers, office/IT managers, the other lawyers (eg: the younger practitioners) as well as the legal secretaries and paralegals (end users) in the law firm.

The survey was launched on 7 May 2018 and closed on 30 June 2018. We received a total of 604 responses from Decision Makers, End Users and Technology Executors. A total of 495 lawyers and legal/ IT support staff from 164 law firms participated in the survey. Three mini focus group discussions will be conducted in August 2018. The topline results of the survey will be shared with members in the 4th quarter.

#### iii. In-house Counsel Technology Survey

Another online survey was commissioned by the Law Society together with the Singapore Academy of Law ("SAL") to assess the current landscape and demand for the adoption of legal technology among in-house counsel teams in Singapore. The survey was launched on 2 August 2018 and the feedback is expected to help in assessing the current level of legal technology adoption among in-house counsel teams, as well as in-house counsel considerations when engaging external law firms in Singapore. The responses will help to determine what further services, content, and support should be rolled out to Law Society and SAL members.

#### iv. Product Feedback to Vendors

"Tech Start" and "SmartLaw Assist" schemes impose on successful applicants' reporting obligations at the end of the grant period for feedback on productivity gains and usefulness of product. Law Society will collate the feedback and share it with vendors for them to improve upon their products. We also provide ad hoc feedback to vendors. In one particular case, the vendor of practice management software CoreMatters added a module on KYC/AML after being given such feedback.

#### (b) Technology Evangelism and Training

#### i. Study Trip to Sydney

The study trip to Sydney took place from 31 July to 2 August 2018. The purpose of the trip was to learn about technology and innovation developments in Sydney's legal landscape and best practices of legal practice management. Eleven lawyers and 4 Secretariat staff visited 4 award-winning law firms in Sydney, namely, Allens, Salvos Legal, LegalVision and Nexus Law Group. They also sat in for a panel discussion organised by the Centre for Legal Innovation to hear "legalpreneurs" share their product features and the latest industry trends and insights.

#### ii. Roadshows, Roundtable and Training Sessions

Two Legal Technology Roadshows were held previously for legal tech vendors to showcase their products and services to our members. A roundtable session titled "In the Face of Change, What's Left for Lawyers to Do?" was organised in conjunction with the Centre for Legal Innovation on 27 June 2018. In addition, 11 vendor product training sessions have been organised during the Reporting Period:



#### iii. Other Initiatives

A video was produced in 2018 to provide our members with an overview of the different types of legal technology available in the market:

https://www.lawsociety.org.sg/For-Lawyers/Running-Your-Practice/Practice-Support/Legal-Technology-Solutions

Articles featuring legal tech have been featured under "Tech Talk" and "Practice Support" columns in the fully digital Singapore Law Gazette are archived at:

https://www.lawsociety.org.sg/For-Lawyers/Running-Your-Practice/Practice-Support/Practice-Management-Resources

#### (c) Cost Reduction

To encourage more law practices to embrace technology, the Law Society promoted and ran the following schemes:

#### i. Tech Start for Law

This programme was developed together with the Ministry of Law and SPRING Singapore and launched on 1 March 2017. Singapore law practices looking to adopt technology to improve their productivity will receive funding support of up to 70% of the first-year cost of adopting technology products in practice management, online research and online marketing. Five technology products in these 3 areas were identified as basic technologies that would help law practices perform their essential day-to-day tasks more efficiently. Interested Singapore law practices could apply for funding support to use up to 3 of these solutions (i.e. one practice management system, one online legal research tool and one online marketing tool), depending on their needs. The scheme ended on 28 February 2018 with 141 successful Tech Start applications.

#### ii. SmartLaw Assist Round 2

Following the successful first run of the SmartLaw Assist scheme which saw 80 successful applications, the second run of the scheme commenced on 4 April 2018 and ran until 29 June 2018. The focus of SmartLaw Assist Round 2 was on niche products and greater offerings for the medium-sized law firms. Each Singapore law practice could apply for a 60% subsidy of the first-year subscription fees of one of the approved online knowledge databases. The subsidies came from the Education Fund and the maximum amount of subsidies that had been set aside for this scheme was S\$250,000. There were 35 successful applications.

#### iii. Partnership with Workforce Singapore on WorkPro Job Redesign/WorkPro LED Grants

Ongoing efforts have been made to promote the WorkPro Job Redesign and the WorkPro LED Grants to our lawyers and their office managers. These grants provide companies with funding support to create physically easier, safer and smarter jobs for our workers. Singapore law practices could consider applying for these grants to defray the cost of adopting technology.

#### iv. Other Forms of Assistance

We also continue to negotiate with other tech vendors for members' discount e.g. Litera Microsystems

Contract Companion and DocX Tools, Dennemeyer DIAMS IQ. We also work with government bodies to streamline grant application processes, assist members with grant applications and organise briefing sessions by government bodies to raise awareness of government grants. In addition, 4 hot-desking terminals have been equipped with online research tools available free-of-charge at our premises for booking by members: https://www.lawsociety.org.sg/Latest-News/Hot-Desking

#### (d) Marketing Advantage: SmartLaw Certification

We aim to provide law firms who have adopted technology to improve productivity and increase business capabilities with a marketing advantage under the SmartLaw certification scheme. The certification aims to give recognition to law practices which have 1) adopted a practice management or accounting software; 2) an online knowledge database; and 3) have an online presence (whether through a marketing portal or their own dedicated website) by allowing them to display a "SmartLaw" logo on their websites and marketing collaterals. To-date, 37 law firms have been SmartLaw certified.

#### 11. INAUGURAL CRIMINAL BAR CHARITY GALA DINNER

As a gesture of giving back to our community, our Criminal Practice Committee organised the inaugural Criminal Bar Charity Gala Dinner 2018 on 6 April 2018, and adopted the Yellow Ribbon as our beneficiary for the Charity Gala. The Yellow Ribbon Fund supports ex-offenders in their reintegration to society. The objective is to raise awareness of the need to give second chances to ex-offenders and their families, generate acceptance of ex-offenders and their families in the community and inspire community action to support the rehabilitation and reintegration of ex-offenders back into society.

It was an occasion where the Attorney-General's Chambers, the Ministry of Law, the Bench and the Bar came together for a common cause. Our Guest-of-Honour for the evening was Minister for Home Affairs and for Law, Mr K Shanmugam, who also delivered a speech. Other distinguished guests included Minister Indranee Rajah, the Honourable Attorney-General Mr Lucien Wong and several judges of the Supreme Court of Singapore.

The total sum raised was \$525,200. Our support of the Yellow Ribbon Fund represents the Criminal Bar's commitment to community development and transformation of lives through rehabilitation.

#### 12. EXTENSION OF LAW SOCIETY'S PREMISES

We have recently extended our premises at 39 South Bridge Road ("SBR") to include 37 SBR. The extension allows us to provide 4 hotdesking terminals equipped with legal research tools free-of-charge for members. An open house was held on 24 May 2018 for members to view the new premises.

> **Delphine Loo Tan** *Chief Executive Officer*



## TREASURER'S REPORT

The financial year ended 31 March 2018 has been another busy year for the Law Society. The year has seen the formation of the Society's subsidiary company "Law Society Pro Bono Services".

The Finance Committee is a standing committee of the Council of the Law Society of Singapore. Our principal functions include:

- Working with the Secretariat to prepare the Society's overall budget for Council's approval;
- Working with the respective Committees to prepare detailed annual work plan budgets for Council's approval;
- · Developing the financial and investment policies and guidelines for the Society;
- Reviewing the Society's financial investments and appointment of bankers;
- · Reviewing financial protocols and internal controls of the Society;
- Ensuring financial accountability to Council, the Society and its members;
- Generally aligning the Society's financial resources and procedures with the overall objectives and goals of the Society.

The Finance Committee comprises the Treasurer and 5 other members. The members are Kuah Boon Theng, Adrian Tan, Adrian Chan, Gary Pryke, Michael S Chia and Dinesh Dhillon. We are assisted in the discharge of our work by the Chief Executive Officer and Finance Department of the Secretariat. The Finance Committee meets at least once a month.

We acknowledge the fine work of Dinesh Dhillon in his role as the first Treasurer of the Law Society Pro Bono Services and his team.

This report covers the main highlights of the financial performance of the Society during the financial year ended 31 March 2018 (*Current Financial Year*).

#### A. INCOME AND EXPENDITURE - GENERAL FUND

The General Fund reported a before-tax surplus of \$1.12 million for the Current Financial Year (*cf* a before-tax surplus of \$1.28 million for the financial year ended 31 March 2017 (*Previous Financial Year*). Total income in the Current Financial Year increased by 10% to \$7.5 million whilst total expenditure increased to \$6.4 million.

#### 1. Income

One of the factors which contributed to the 10% increase in income was the increase in subscriptions received from practising members which increased by about 3.5% to \$5.19 million, in line with an increase in the total number of practicing members from 5,599 to 5,827.

Net surplus (before overheads allocation) from Continuing Professional Development ("CPD") programmes & conferences increased to \$1,160,661 (cf \$872,699 in the Previous Financial Year) due to more conferences held during the financial year.

Investment income, income from fixed deposits increase by about 6%. Revenue from advertisements in the Society's directory and classifieds increased about 17% or about \$33,369 to \$232,639.

Other income and grants increased to \$538,480 from \$355,754 due mainly to the charging of shared services of \$152,000 to the subsidiary, Law Society Pro Bono Services.

#### 2. Expenditure

The following were the main reasons for the increase in total expenditure to \$6.4 million, an increase of 16% or \$873,171:

Increase in the Society's mandatory contribution to the SILE, from \$539,300 in the Previous Financial Year, to \$544,110, in line with the increase in ordinary members;

- a. Increase in personnel expenditure from \$3.51 million to \$4.49 million representing an increase of \$0.98 million or 28%. In previous years, the recovery of shared personnel services to Pro Bono department was deducted from the personnel expenditure thereby reducing expenditure as compared to current year accounting where the cost recovery was reflected as other income due to the setting of subsidiary, Law Society Pro Bono Services. The increased bandwidth would allow the Society Secretariat staff to focus more on meeting the needs of its members through its increased scope of activities.
- b. Increase in administrative expenses from \$0.71 million to \$0.86 million, with about 21% due largely to a provision for impairment loss of \$104,306 from investments.
- c. Expenditure for Council's activities (including meetings and special projects) increased from \$166,380 in the Previous Financial Year, to \$298,070; and
- d. Expenditure on regulatory matters increased to \$122,290 compared to Previous Financial Year of \$17,580

Partially offset by a decrease in expenditure from the following:

a. Decrease in the Society's donation to the subsidiary, Law Society Pro Bono Services, from \$576,245 in the Previous Financial Year, to \$85,500 so as to manage the Society increased Secretariat bandwidth.

#### B. INCOME AND EXPENDITURE – COMPENSATION FUND

The increase in net overall surplus, from \$830,243 in the Previous Financial Year, to \$1,059,970 was due largely by the unclaimed moneys transferred under the Legal Professional Act First Schedule Part II section 11(3) amounting to \$311,352 in the Current financial year.

Due to the amendments in LPA in 2016, the amount of \$346,393 compared to Previous Year of \$\$330,333 which represented the accretions of capital arising from the Compensation Fund was transferred to the "Compensation Fund – Library". The fund was set up for the purposes of purchasing or maintaining a library for the use of the members.

#### C. INCOME AND EXPENDITURE – LAW SOCIETY PRO BONO SERVICES

Law Society Pro Bono Services (the "Subsidiary") was incorporated on 4 January 2017 to take over the operations of Pro Bono Learning, and Support Services, a division of The Law Society of Singapore (the "Division") as a going concern.

On 1 April 2017, by virtue of the Transfer of Charitable Undertaking Agreement, the operations, activities, assets and liabilities of the Division was taken over as a going concern by Law Society Pro Bono Services.

There was an overall surplus of \$158,880 for the Current Financial Year, compared to a surplus of \$911,622 in the Previous Financial Year.

Key highlights as follows:

a. Decrease in income of about 4.7% to \$4.76 million due partially to the following:

Donations from The Law Society of Singapore	decrease of \$490,745
Fund raising event	decrease of \$379,344
Contribution from NCSS	decrease of \$876,653

- This was partially offset by an increase in income from the Ministry of Law amounting to \$1,1670,110.
- b. Increase in expenditure of 12.7% or \$0.52 million to \$4.6 million, partly attributable to:
  - Increase in disbursements and CLAS honorarium \$479,502
  - Increase in fund raising expenditure \$109,529

#### D. OTHER FUNDS

- a. Other Funds comprises the Sports Meet Fund, Welfare Fund, Library Fund, Jus Curio Fund and Pastoral Care Fund.
- b. Overall, there was a deficit of \$51,727 for the Other Funds (cf a surplus of \$12,111 in the Previous Financial Year). This was mainly due to the increased expenditure due to the hosting of the Bench and Bar Games in Singapore.

#### E. BALANCE SHEET

The key highlights of the balance sheet of the Society as at 31 March 2018 are as follows:

- a. General Fund reserves stood at \$20.12 million, an increase of about 6%, principally from the surplus for the Current Financial Year.
- b. General Fund total assets amounted to \$23.04 million, including \$9.02 million being held as fixed deposits, cash at bank and in hand, and \$5.83 million being held as bonds and equity investments.

- c. Compensation Fund total assets amounted to \$15.26 million, including \$8.20 million being held as fixed deposits, cash at bank and in hand, and \$7.01 million being held as bonds and equity investments.
- d. General Fund total liabilities stood at \$2.92 million, largely in relation to advance payment of the application fees for the practicing certificates for FY2018/2019, which were received prior to 31 March 2018.
- e. The Society had no external borrowings.
- f. The Society continues to invest in blue-chip securities and bonds which provide a conservative yet steady return to keep up with inflation. The average yield derived from bonds is about 3.6% per annum. The net income from investments was \$463,045 (cf \$446,138 in the Previous Financial Year). There was a surplus of \$799,814 in the fair value reserve of the Society's investments (representing the increase in the market value as at 31 March 2018 over the historical transacted price. As at 31 March 2018, the Society had invested in the following bonds and equities in addition to a \$2 million discretionary portfolio management sum placed with BNP Paribas and a \$0.27 million discretionary portfolio placed with Phillips Securities.

#### CONCLUSION

The Society's strong financial performance despite the increased activities and costs challenges during the Current Financial Year is in no small part due to the vigilance, controls and efforts of the Society's Chief Executive Officer, Delphine Loo Tan and its Finance Department. I record my sincere appreciation for their sustained hard work throughout an extremely busy year.

I also wish to thank each member of my Finance Committee – Kuah Boon Theng, Adrian Tan, Adrian Chan, Gary Pryke, Michael S Chia and Dinesh Dhillon (and by invitation M Rajaram) for their unwavering support, counsel, guidance and contributions. The Finance Committee needs to be mindful of the financial needs of the Society, and at the same time, exercise prudent financial direction and controls in overseeing the funds of the Society. It is not always an easy balance.

The coming year will be an even busier one, with the projected increase in the activities of the various sub-committees, the expansion and advancement of the Society in the technology space. The Society will continue its hard work to obtain to contain costs despite the expansion of activities and Secretariat staff with the aim to add value to its members, and this will be one of the main challenges for the coming year. The Society is also currently in the midst of sourcing for professional fund managers to manage our savings and reserves as the complexities of fund management requires more professional and in-depth skills in the current financial landscape.

> Tito Shane Isaac Treasurer



## AUDIT COMMITTEE REPORT

#### Michael Hwang, SC, Chairperson

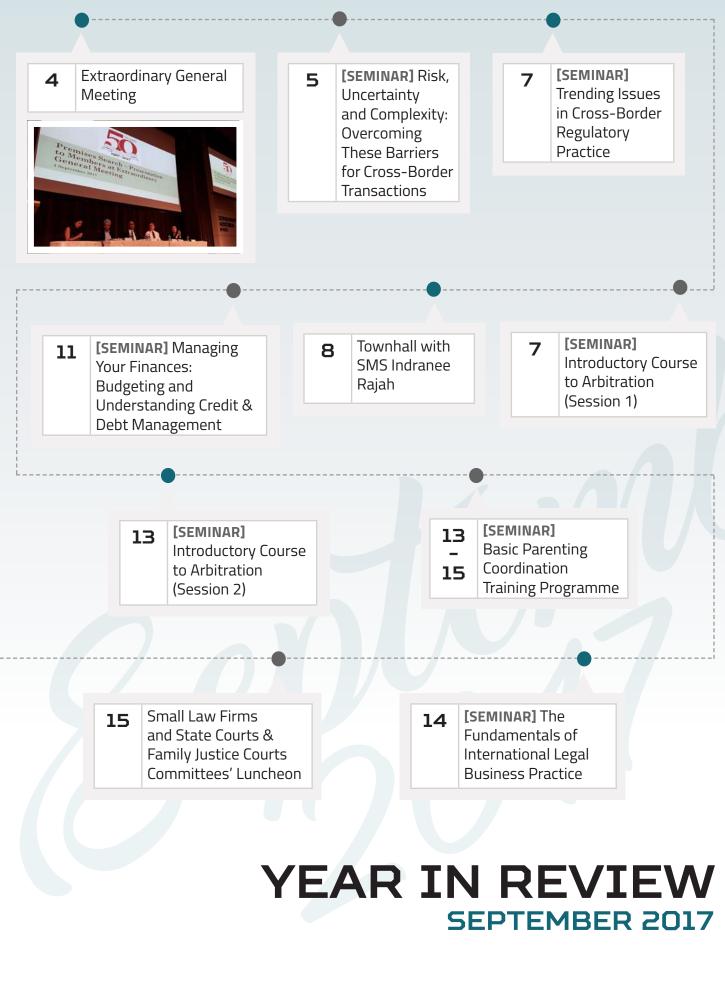
The members of the Audit Committee are:

- Patrick Ang
- Robson Lee

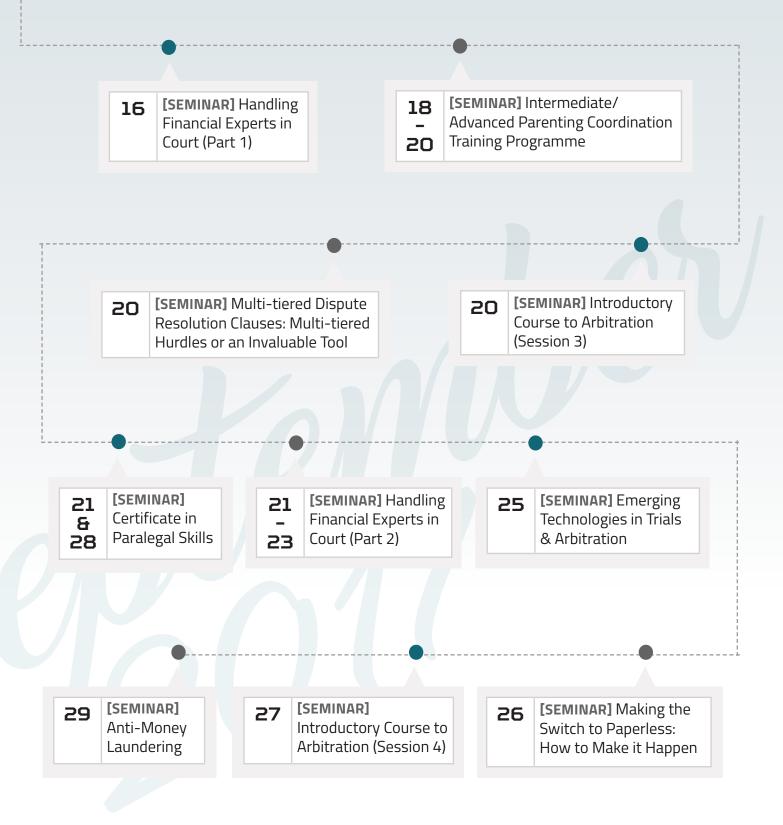
The external auditors, Baker Tilly TFW LLP, issued a clean Audit Opinion on the financial statements of the Society for the year ended 31 March 2018.

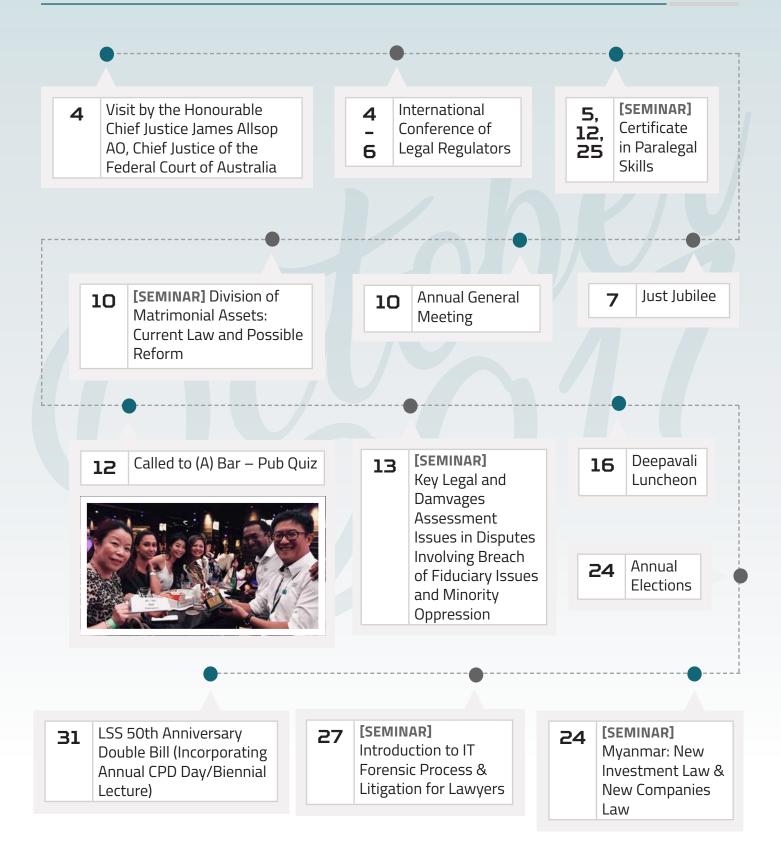
During the reporting year, Stone Forest IT Pte Ltd was appointed to review the IT infrastructure of the Society jointly by Law Society and Law Society Pro Bono Services. The report suggested recommendations to overall IT systems management and improvement which were reviewed by ExCo and were addressed subsequently through approval of increased spending in Information Technology infrastructure in the new financial year ending 31 March 2019. While Secretariat is working towards further enhancing and strengthening our robust security systems, it is also concurrently exploring cyber security insurance for the Society to address cyber threats.

The Secretariat continues with its ongoing efforts to evaluate and improve internal controls across all operational and financial processes. Greater emphasis will continue to be placed on raising the awareness of the management team and other support staff to improve internal controls and financial protocols across the Society to support the Society's continuing goals of financial discipline, efficient processes and robust governance framework from an audit perspective.



## YEAR IN REVIEW SEPTEMBER 2017 (CONT.)

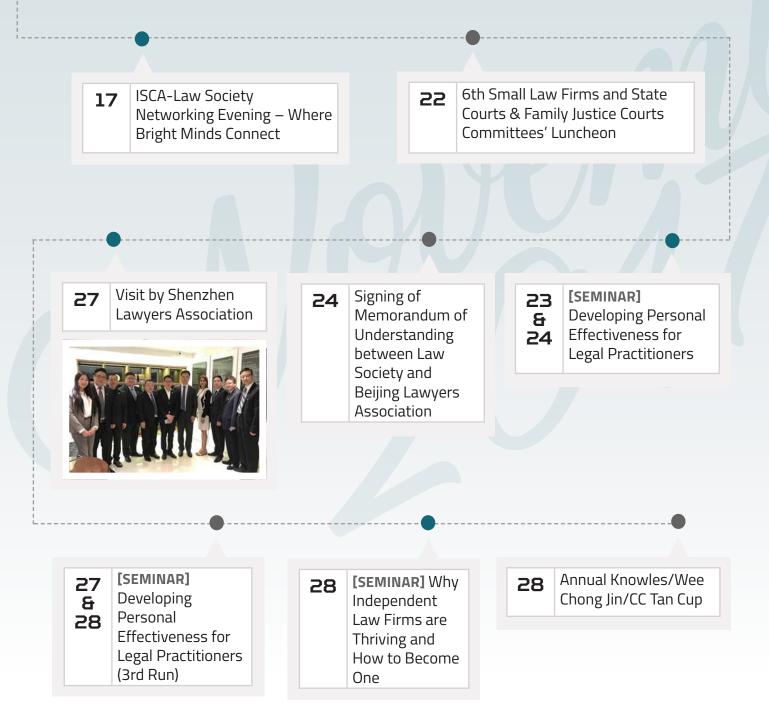




## YEAR IN REVIEW OCTOBER 2017

# YEAR IN REVIEW





## YEAR IN REVIEW NOVEMBER 2017 (CONT.)

## YEAR IN REVIEW DECEMBER 2017

**2** Annual Bowling Tournament – Piala Pala



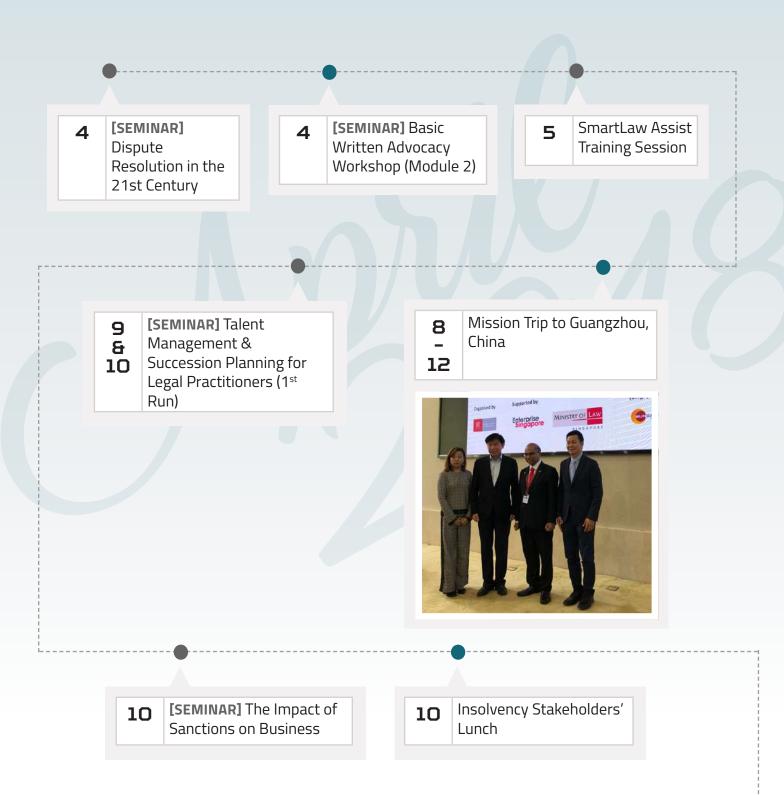
#### **JANUARY 2018** Presidents' Roundtable **[SEMINAR]** Day Tete-a-Tete with Bar Leaders: 9 8 Dialogue Challenges Facing Legal Profession in the New Era Thank You Dinner for [SEMINAR] Tech Start for Law 19 24 23 Volunteers **Training Session** Grow with Your Clients in Asia 1<sup>st</sup> Small Law Firms Tech Start for 24 30 Committee Lunchtime Law Training Sharing Session – Why Session I think like a Char Kway Teow Man



## YEAR IN REVIEW FEBRUARY 2018

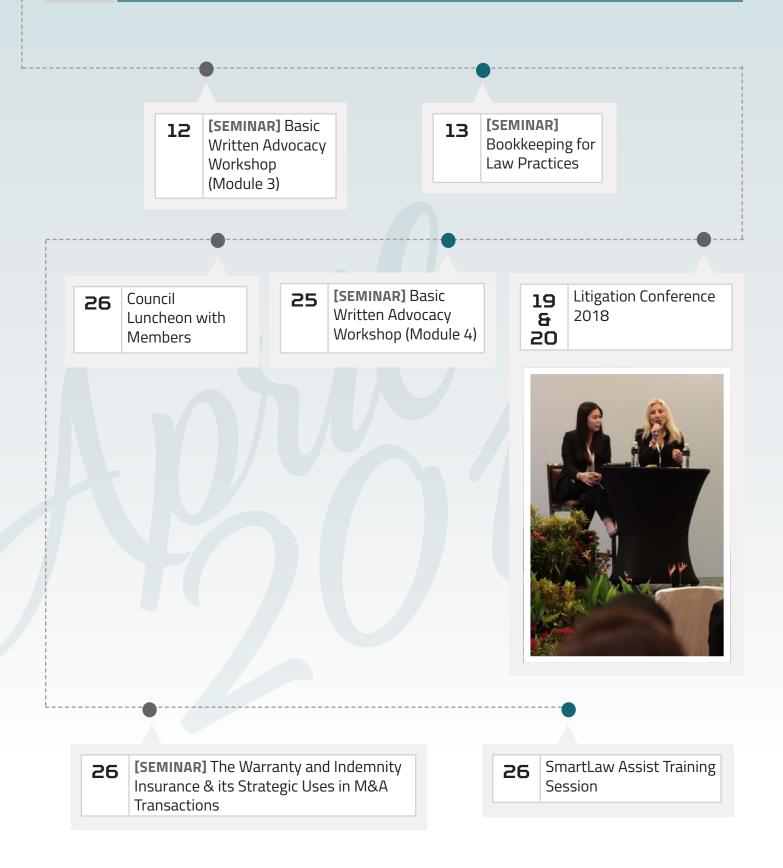


### YEAR IN REVIEW MARCH 2018

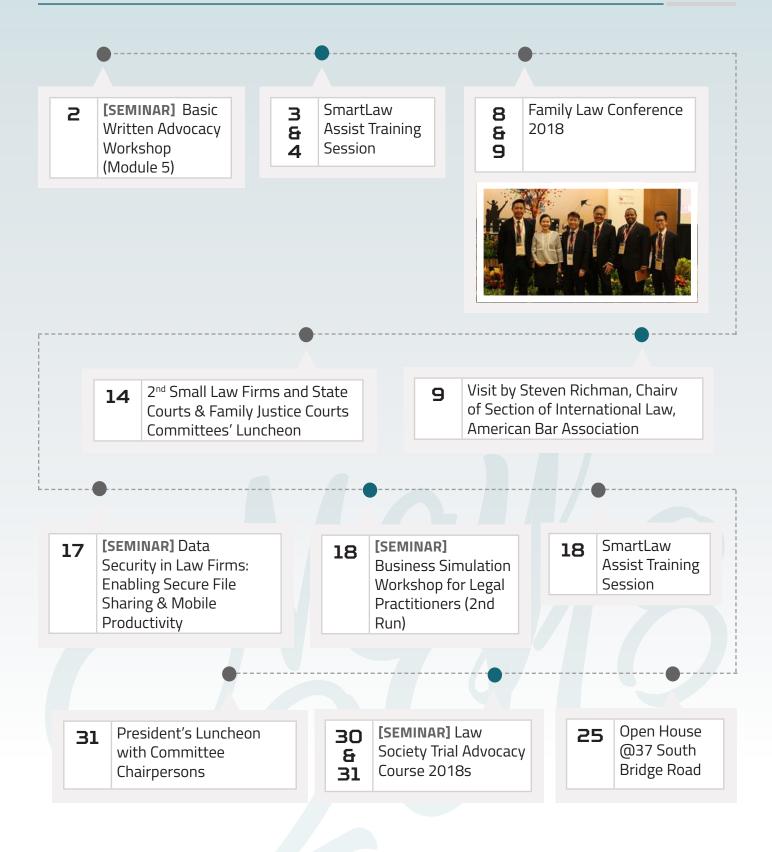


### YEAR IN REVIEW APRIL 2018

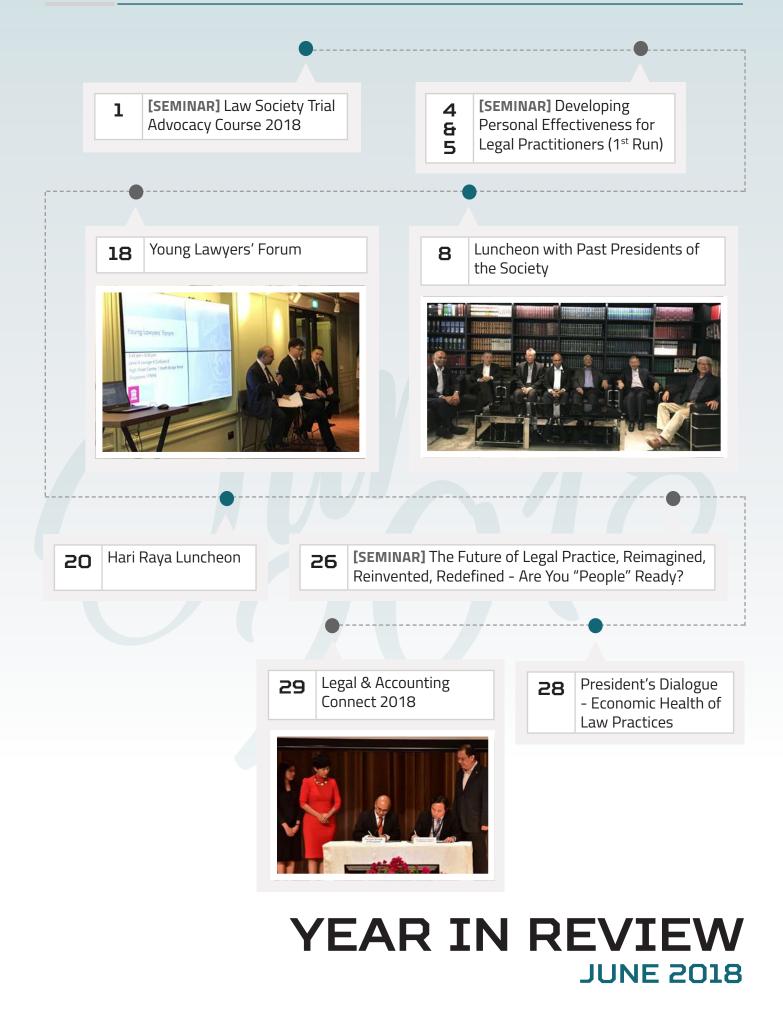


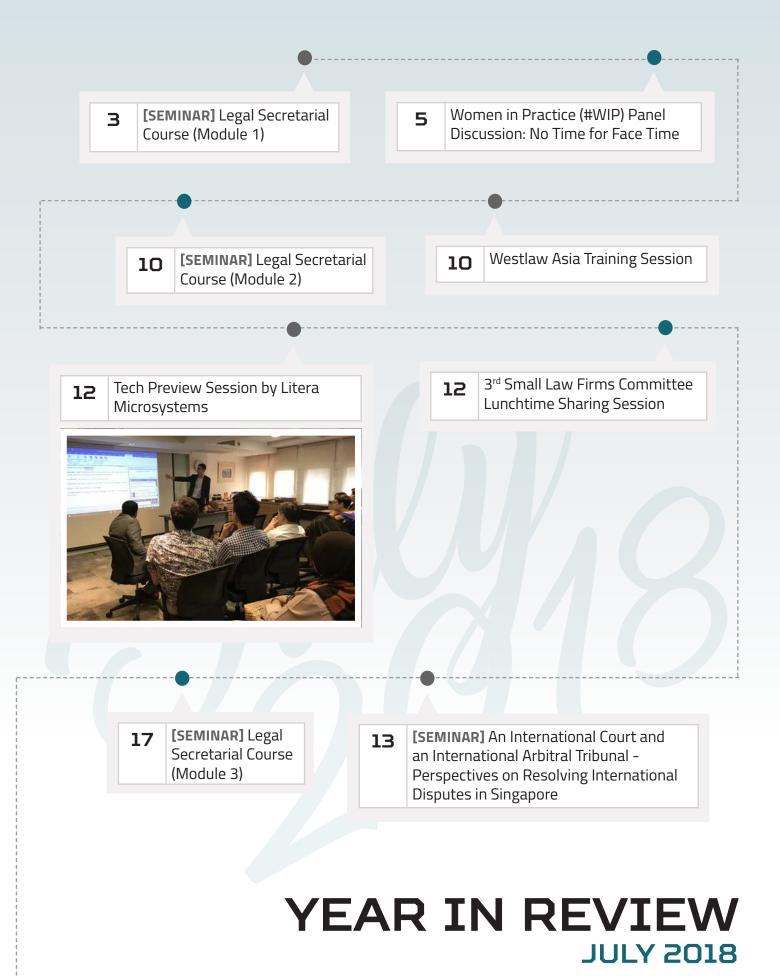


### YEAR IN REVIEW APRIL 2018 (CONT.)

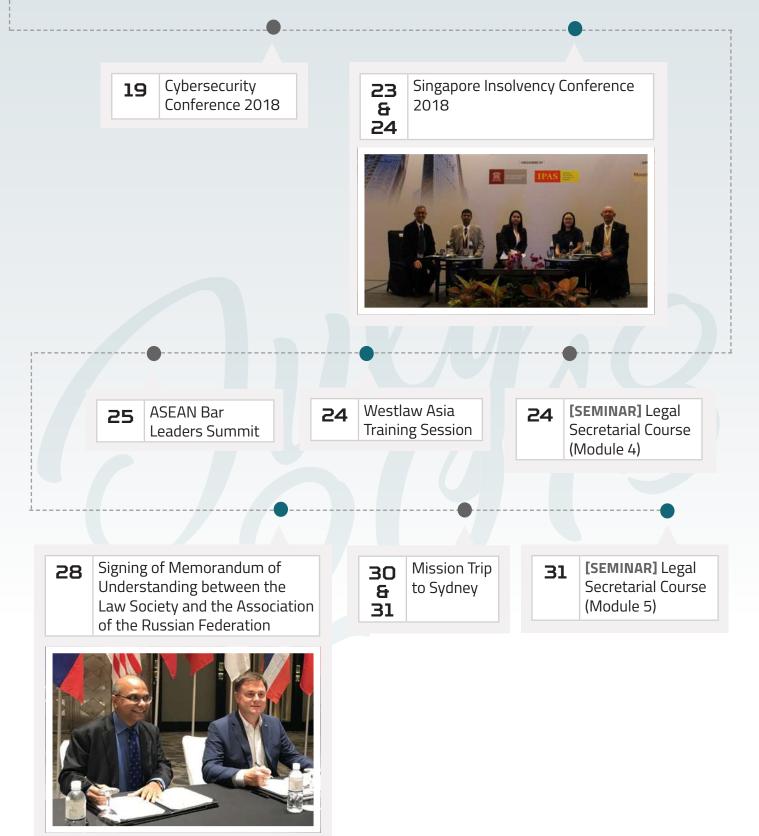


## YEAR IN REVIEW MAY 2018



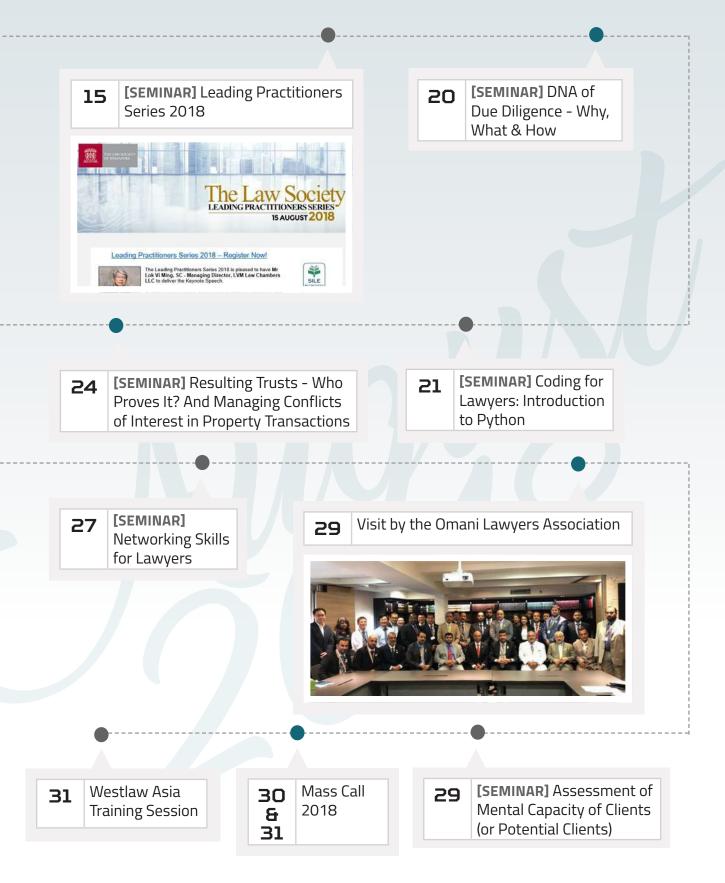








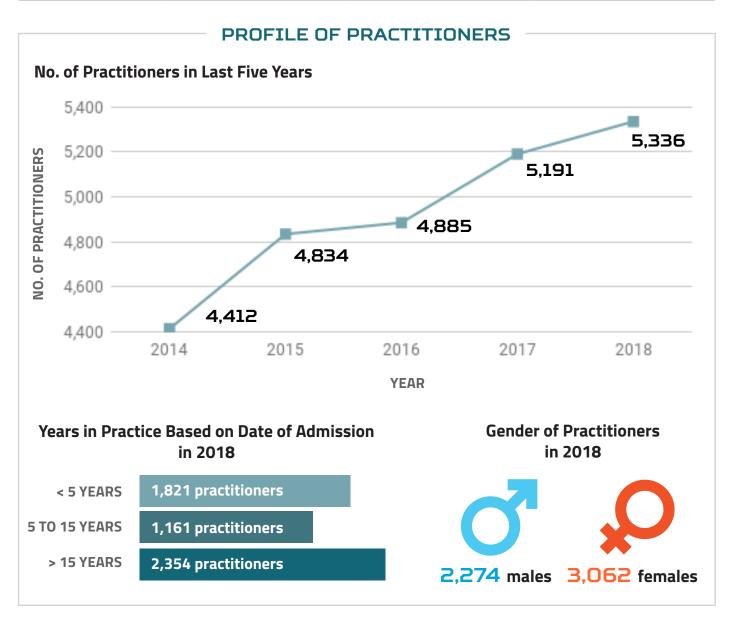
## YEAR IN REVIEW AUGUST 2018 (CONT.)



### STATISTICS AS OF 31 AUGUST 2018

#### COMPARISON OF SIZE OF LAW PRACTICES IN THE LAST FIVE YEARS

YEAR	1 TO 5 LAWYERS	6 TO 30 LAWYERS	> 30 LAWYERS
2014	704	126	18
2015	729	128	22
2016	715	127	21
2017	720	140	21
2018	751	151	20



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## O2 GROWING OUR PRACTICE

## ADVOCACY

#### Samuel Chacko, Chairperson

The Advocacy Committee of the Law Society of Singapore consists of 21 members, with a good mix of junior, middle and senior members of the profession. The main focus of the Committee is to provide advocacy training for members of the profession.

The Committee and its pool of advocacy trainers run the Advocacy Workshops for law graduates undertaking the Part B course conducted by the Singapore Institute of Legal Education. Each trainee lawyer receives personalised advocacy coaching at a full day workshop held on a Saturday with a further two-hour workshop held on a Monday evening. These workshops are conducted from July to October. To effectively conduct these workshops, the Advocacy Committee maintains a pool of over 120 advocacy trainers who are practising lawyers or judicial officers with at least five years of active advocacy experience. To ensure consistency and quality in the teaching of advocacy, the Committee conducted 2 advocacy teacher training workshops where the trainers were schooled in the NITA methodology of teaching advocacy.

As part of the Committee's continuing professional development efforts, the Committee has developed a range of training programmes specifically aimed at enhancing both the oral and written advocacy skills of practitioners. Since 2015, the Committee has conducted the Basic Written Advocacy Workshop as well as the Trial Advocacy Course (intermediate) yearly.

A new advanced programme, "Handling Financial Experts in Court", was conducted in September 2017. Malaysian judges, silks and practitioners who are senior advocacy



trainers from Australia, Hong Kong, South Africa and Malaysia formed the international teaching faculty, whilst our local senior advocacy trainers formed the local teaching faculty. Accountants from Deloitte played the role of expert witnesses which allowed the participants a degree of realism in examining and cross-examining expert witnesses. The highlight of the course was a mock trial where financial experts were examined and cross-examined in a courtroom setting with a judge delivering an extempore verdict at the conclusion of the trial. Given the positive feedback received for the course in 2017, the course will be run again in October 2018.

At the "Advocacy Teacher Training Course" (June 2018) – Samuel Chacko with The Honourable Justice Malcolm Wallis – Supreme Court of Appeal of South Africa The Committee is presently developing a Criminal Trial Advocacy Course and hopes to launch the inaugural course next year.

The teaching expertise of our advocacy trainers is well sought after by the overseas legal community. Our senior trainers have been invited to teach at advocacy courses conducted by the Australian Bar Association, the General Council of the Bar of South Africa, the Hong Kong Bar Association and the Bar Council of Malaysia over the course of 2017 and 2018.

In order to ensure that our trainers are kept up to date on developments in teaching methodology, a number of our senior trainers are sent each year to attend various advanced advocacy courses conducted in Australia and the United States.

The Committee wishes to thank all trainers, the Judiciary and the Attorney-General's Chambers for their support of the advocacy programmes run by the Committee and looks forward to their continuing support in the year ahead.

Goh Siong Pheck FrancisHarish Kumar s/o ChampaklalCommitteeN. Sreenivasan, SCMembersSant Singh Tulsi, SC	 N. Sreenivasan, SC
Secretariat Jean Wong Representative	 Jean Wong

## ALTERNATIVE DISPUTE RESOLUTION

#### Chong Yee Leong, Chairperson

The Alternative Dispute Resolution ("ADR") Committee comprises 5 sub-committees, each focusing on different areas: Arbitration, Corporate Counsel Outreach, International Arbitration, Mediation, and Neutral Evaluation and Determination.

For the reporting period of 1 September 2017 to 31 August 2018 ("Reporting Period"), the ADR Committee has been actively involved in a variety of activities. Information regarding the ADR Committee's key activities and projects during the Reporting Period is as follows:

#### 1. The Law Society Neutral Evaluation & Determination Forum ("Forum")

The Law Society Neutral Evaluation & Determination Scheme was launched at the Forum on 17 September 2018 by Senior Minister of State for Law and Health Mr Edwin Tong SC. The scheme aims to provide a fuller suite of ADR services for our members and the public at large. It is envisaged that this new addition will complement the Law Society's existing arbitration and mediation schemes.



#### 2. Law Society Arbitration Scheme ("LSAS")

There was also a relaunch of the LSAS with revised LawSoc Arbitration Rules ("Rules") at the Forum. Refreshed at the end of 2017 to include a new arbitration-mediationarbitration procedure and an avenue for dedicated emergency interim relief, the new Rules aim to promote increased synergy between the Law Society's existing dispute resolution schemes and to provide users with the flexibility to select the appropriate ADR process which is best suited to their needs.

More marketing and development initiatives are being considered to introduce the LSAS to the members and the industries. This is necessary as the LSAS is generally overshadowed by other more well-known arbitration institutions such as the Singapore International Arbitration Centre and the International Chamber of Commerce Arbitration. Even amidst these huge and well-known arbitration institutions, the ADR Committee considers that the LSAS fulfils a very niche need of the commercial and social community for a fast and cheap dispute resolution mechanism.

#### 3. Law Society Mediation Scheme ("LSMS")

Since its inception on 10 March 2017, the LSMS has seen a steady growth in take-up with a high rate of settlement year-on-year. With the aim of promoting LSMS and LSAS (collectively, the "Schemes"), the Chairman attended Singapore Business Federation – International Chamber of Commerce Information Sharing Session on 10 April 2018 to share about the Schemes.

In addition, the Mediation sub-committee is considering introducing courses for members on advocacy in mediation and basic skills for mediators.

Further and to complete the full suite of ADR schemes being offered by the Law Society, the Mediation sub-committee is considering introducing Conciliation as either an extension of LSMS or as an independent scheme.

Both these initiatives are being considered at a conceptual stage this year and are likely to be included in the work plan for 2019.

#### 4. Courses and Seminars

As with previous years, the highly popular "Introductory Course to Arbitration" returned in September 2018 to provide beginners with an overview on arbitration. This will be followed by a seminar on "Challenging Tribunals Decisions and Arbitral Awards" by Professor Lawrence Boo and Mr Chan Leng Sun SC on 17 October 2018.

Apart from the above, the International Arbitration sub-committee will also organise a seminar on "Privilege in International Arbitration" in the next year, which is expected to discuss the common law and civil aspects of privilege in international arbitration.

#### 5. Consultation

The Committee provided feedback to the State Courts on its Conciliation Initiative which was rolled out in September 2018.



Members of the Alternative Dispute Resolution Committee

Committee Members

Secretariat Representative Chong Yee Leong [CHAIRPERSON] Chia Chor Leong [CO VICE-CHAIRPERSON] Samuel Chacko [CO VICE-CHAIRPERSON] Paul Sandosham [CO VICE-CHAIRPERSON] Ng Lip Chih [COUNCIL REPRESENTATIVE] Andre Ravindran Saravanapavan Arul Aziz Tayabali Samiwalla Bhargavan Sujatha Camilla Godman Emmanuel Duncan Chua Farrah loelle Isaac Han Shanru Gloria Bernadette Ho Chye Hoon (Kelly) Ho May Kim Kimarie Cheang Xiao Pin (Zheng Xiaopin) Lee Hui Yi Lee Ying-Ying Michelle Lim Si Cheng Mark Lewis Shan **Rajan Chettiar** Rengarajoo s/o Rengasamy Balasamy See Chern Yang Sundareswara Sharma Svahrul Bahiah Binti Jamaludin Tan Kai-Lit Melvin Tan Pang Leong Nicholas Thenuga Vijakumar

K Gopalan Genie Sugene Gan

## CIVIL PRACTICE

Ian Lim Wei Loong, Chairperson

The Civil Practice Committee presents its report for the period 1 September 2017 to 31 August 2018 ("Reporting Period"). Information regarding the Committee's key activities and projects during the Reporting Period is as follows:

#### 1. Litigation Conference Workshop 2018

The Litigation Conference Workshop has been part of a conference series organised by the Committee since 2013, and was held this year on 19 and 20 April 2018. The event alternates between workshop and conference formats each year.

This year's event, in workshop format, was organised in collaboration with the Honourable Society of Inner Temple, which contributed Queen's Counsel as trainers. Coupled with training from an equivalent number of Singapore Senior Counsel and other senior practitioners, the Workshop was a resounding success, with close to 300 participants (comprising both local and overseas delegates). The President of the Law Society, Gregory Vijayendran, welcomed participants to the workshop, and The Rt Hon Lady Justice Gloster DBE delivered the opening address. Two Singapore High Court Judges, The Honourable Justice Vinodh Coomaraswamy and The Honourable Justice Hoo Sheau Peng attended the opening ceremony. Justice Coomaraswamy also presided over a mock trial demonstration (at which the Law Society's Vice-President, Adrian Tan, served as witness).

Key topics covered during the 2-day workshop included the following:

- a. Understanding, Preparing and Presenting Your Case;
- b. Interlocutory Applications & Appeals;
- c. Handling Expert Witnesses;
- d. Trial Advocacy; and
- e. Appellate Advocacy.

The workshop consisted of 4 plenary sessions in a combination of lecture-style presentations and practical demonstrations, involving leading Counsel from both the Singapore and English Bars who shared insights and tips on matters that needed to be considered at every stage of proceedings. In particular, junior practitioners found the workshop useful for the tips on all stages of the litigation process.

Each subsequent breakout session involved smaller groups for focused learning, led by up to 4 leading practitioners per group. These sessions provided an excellent opportunity to learn directly from senior lawyers with varied experience. The Law Society's immediate past Vice-President, Ms Kuah Boon Theng, SC, also shared her insights on the handling of expert witnesses.

#### 2. Dialogues and Engagement with the Courts

The Committee continues its involvement with the Supreme Court Registry and State Courts in furthering the interests of the Civil Bar.

The Committee attended a dialogue with the Supreme Court Registry in November 2017. As requested by the Supreme Court Registry, the Committee collated feedback from members of the Bar on the High Court Medical Negligence Protocol and a draft Practice Direction on Originating Summons for Arbitration. The Committee also engaged in a discussion with the Registry over the issue of costs before the Court of Appeal under the Supreme Court Costs Guidelines. There will be a further dialogue with the Supreme Court Registry on 8 November 2018.

From its dialogues with the State Courts' Civil Justice Division (the "CJD") in November 2017 and May 2018, the Committee had given its input to the State Courts' Draft Preaction Protocol for Defamation Disputes, which was taken into consideration by the CJD. It further took note of the extension of the pilot run for "Documents-only" trials and assessment of damages proceedings until 11 December 2018.

#### 3. Feedback on Public Consultation on Proposed Amendments to Legislation

The Committee also consolidated its preliminary feedback on the public consultation on the proposed amendments to the Supreme Court of Judicature Act (the "SCJA"), which ran from 2 to 30 July 2018 and touched on the following subjects:

- a. Hearings via video conference or other electronic means;
- b. Rules relating to how factual evidence should be adduced;
- c. Courts' power to control vexatious proceedings;



Members of the Civil Practice Committee

- d. Requirement for leave of court before an application can be made to admit further evidence on appeal;
- e. Allowance for the Minister to specify in a Schedule to the SCJA which matters might or might not be appealed with leave to the Court of Appeal; and
- f. Enabling the Court of Appeal to summarily dismiss appeals or applications on its own motion.

The Committee also provided feedback earlier in the year, in conjunction with the Corporate Practice Committee, on the public consultation on the proposed amendments to the Employment Act, which ran from 18 January to 15 February 2018, touching in particular on issues of unfair or wrongful dismissal, and redundancy payments.

	<ul> <li>Ian Lim Wei Loong [CHAIRPERSON]</li> <li>Felicia Tan May Lian [VICE-CHAIRPERSON/COUNCIL REPRESENTATIVE]</li> <li>Allister Brendan Tan Yu Kuan</li> <li>Ashok Kumar Rai</li> <li>Celeste Ang Hsueh Ling</li> <li>Davis Tan Yong Chuan</li> <li>Dennis Chua Soon Chai</li> <li>Edmund Jerome Kronenburg</li> <li>Henry Heng Gwee Nam</li> <li>Kelvin Chia Swee Chye</li> <li>Kelvin Koh Li Qun</li> <li>M K Eusuff Ali</li> <li>Michelle Woodworth</li> <li>Nirmala Ravindran</li> <li>Rengarajoo s/o Rengasamy Balasamy</li> <li>Sheik Umar bin Mohamed Bagushair</li> <li>Sngeeta Rai</li> <li>Terence Tan Wee Kio</li> </ul>
Committee Members	Tham Lijing Yeoh Kar Hoe Richard
Secretariat Representative	K Gopalan Genie Sugene Gan

## CONTINUING PROFESSIONAL DEVELOPMENT

Wong Li Kok Alex, Co-Chairperson & Mohamad Rizuan Bin Pathie, Co-Chairperson

The Law Society's CPD programmes have continued to perform well this past year. Over 80 seminars, workshops and conferences were organised and supported by the Society from 1 September 2017 to 31 August 2018, which attracted more than 6,000 registrations from both members and non-members.

2018 marks the second year of Mandatory CPD Scheme for lawyers with up to 15 years of practice experience. With this, the CPD Committee, together with the various practice committees, continues to develop and deliver a diverse range of programmes to cater to the different categories of our membership.

With this in mind, the Society signed an MOU with the College of Law (Australia) in March 2018. College of Law ("COL") is the largest provider of post-qualification legal education and training in Australia and New Zealand. Through this collaboration, the Society hopes to work with COL to provide more practice-focused and cutting edge training programmes to our members.

Arising from the feedback of the dialogue session with Young Lawyers (in 2017) and the Young Lawyers Taskforce Report, representatives from the CPD Committee and YLC met up in April 2018 to share and discuss about CPD for the junior practitioners. This is the start of an on-going engagement that the CPD Committee will endeavour to hold for the years ahead.



Neville Carter (CEO & Principal, College of Law) with Gregory Vijayendran (President, The Law Society of Singapore) during MOU Signing Ceremony in March 2018.

Some highlights of the CPD calendar this year include:

- Seminar on Myanmar: New Investment Law and New Companies Law on 25 October 2017
- Annual CPD Day 2017 (incorporating Biennial Lecture 2017) on 31 October &1 November 2017
- Workshop on Cross-Border Family Mediation Training from 2-7 November 2017
- Business Simulation Workshop for Legal Practitioners on 19 March 2018
- Litigation Conference Workshop 2018 on 19 & 20 April 2018 (organised by the Civil Practice Committee
- Family Conference 2018 on 7 & 8 May 2018 (organised by Family Practice Committee, Probate & Succession Planning Committee & Muslim Law Practice Committee)

- Legal & Accounting Connect 2018 on 29 June 2018 (jointly organised with ACCA)
- Cybersecurity Conference 2018 on 19 July 2018 (organised by Cybersecurity & Date Protection Practice Committee)
- Singapore Insolvency Conference from 23-24 July 2018 (organised by Insolvency Practice Committee)
- The Leading Practitioner Series on 15 August 2018
- Workshop on DNA of Due Diligence Why, What & How? on 20 August 2018 (organised by Corporate Practice Committee)
- Coding for Lawyers Introduction to Python on 21 August 2018 (organised by IT Committee)

Moving forward, the Committee will continue to develop and roll out programmes of relevance to members and at the same time, work closely with practice committees of the Law Society. The Committee will continue to work closely with SILE and strengthen collaborations with our partners, i.e. the Judiciary, Attorney-General's Chambers and Singapore Academy of Law.

We will continue to focus on how we can deliver more quality and cost effective services to our members to meet the demands of the mandatory CPD scheme over the next few years.



Networking Lunch during Legal & Accounting Connect 2018 in June 2018.

Wong Li Kok Alex [CO-CHAIRPERSON] Mohamad Rizuan Bin Pathie [CO-CHAIRPERSON] Raeza Khaled Salem Ibrahim [VICE-CHAIRPERSON] Paul Seah Zhen Wei [COUNCIL REPRESENTATIVE] Chen Cuiving Janelene Chen Jianhao Kennedy Edward Stanley Tay Wey Kok Foo Fei Ying Sandy Khoo Yong Jie Kimarie Cheang Xiao Pin (Zheng Xiaopin) Pang Keep Ying Joey Song Ruoh Jin Andrew Chan Chee Yin Koh Swee Yen Vijay Kumar Rai Malcolm Tan Ban Ho Anthony John Grundy

Committee Members

Secretariat Representative

Jean Wong

## CONVEYANCING PRACTICE

Lee Liat Yeang, Chairperson

The Conveyancing Practice Committee presents its report for the period 1 September 2017 to 31 August 2018 ("Reporting Period"). Information regarding the Committee's key activities and projects during the Reporting Period is set out as follows:

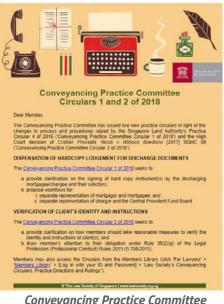
### 1. Requests by Members for the Committee's Ruling, Direction or Guidance on Conveyancing Practice Issues

The Committee continues to assist members by providing, whenever possible, rulings, directions and guidance on various conveyancing practice issues that are encountered by practitioners.

In April 2018, the Committee issued two Practice Circulars in response to the changes made by the Singapore Land Authority ("SLA") with regards to the use of digital signatures for discharge documents and to the High Court decision in 2017 where solicitors were found negligent in failing to verify their client's identity and instructions which resulted in a fraudulent transfer of property.

#### 2. Day of Conveyancing Highlights

The Committee organised the "Day of Conveyancing Highlights 2017" ("DCH 2017"). This event was held on 3 November 2017 and it has been running for the sixth consecutive year. Speakers at this event included members from both public and private sector



Conveyancing Practice Committee Circulars of 2018 entities such as the SLA, Central Provident Fund Board, Inland Revenue Authority of Singapore, Lockton Companies (Singapore) Pte Ltd, Jones Lang LaSalle Property Consultants Pte Ltd, Urban Redevelopment Authority, Building Appraisal Pte Ltd and Singapore Management University.

A range of relevant topics for conveyancing practitioners was presented at DCH 2017, with speakers discussing topics such as "Additional Conveyance Duties for Transfers of Equity Interests in Property", "Grounds of Objection for "Less Common" Instruments" and "CPF Housing Schemes and Conveyancing Panel". Practitioners were also given an update on recent developments in land law and the common pitfalls in conveyancing.

DCH 2017 was well-attended, with a healthy distribution of practitioners ranging from the junior and the senior category. As the annual "Day of Conveyancing Highlights" series continues to receive much attention from the members of the Bar, the Committee has considered the feedback received and decided for the "Conveyancing Highlights Seminar 2018"

("CHS 2018") to be split into 2 half-day sessions (scheduled for 18 September and 18 October 2018) to encourage the attendance of practitioners with busy schedules. The CHS 2018 will also feature a broad range of topics which will be of interest to conveyancing practitioners.

#### 3. Consultations

The Committee provided valuable feedback to the Urban Redevelopment Authority on the Sale of Commercial Properties Act and Sale of Commercial Properties Rules to ensure that the proposed changes will protect purchasers of uncompleted nonresidential properties and help them make informed decisions.

#### 4. Committee Meetings and Dialogue Sessions

The Committee held a total of 5 committee meetings in the Reporting Period, and discussed various issues via e-mail correspondence as and when the need arose.

The Committee met up with the SLA on 5 December 2017 to provide feedback on the total discharge of mortgage and mortgage forms, paperless mortgage and transfer, dispensation of hardcopy supporting evidence, use of mobile e-signature for lawyers, mass data conversion of HDB records and softcopy download of titles in SLA's STARS eLodgement system.

The Committee also provided support and representation on the Digitalised Property Transactions Workgroup and Anti-Money Laundering Committee.



Members of the Conveyancing Practice Committee

#### Committee Members

Secretariat Representative

Lee Liat Yeang [CHAIRPERSON] Selina Chin Bau Tze [VICE-CHAIRPERSON] Chan Pengee Adrian [COUNCIL REPRESENTATIVE] Ang Keng Lee Chew Mei Choo Chua Lei Kwan Lina Mary Chuang Keng Chiew Haryadi Hadi Jenny Lai Ying Ling Lee Kang Lin Lee Lai Yong Ivan Athanasios Loh Kent Shin Timothy Sim Rui Ying Siow Yi Dong David Tan Ching Chern Tan-Goh Song Gek Alice Teo Eng Thye Gary Tor Mei Ting Joyce Vivian Kuok Ming Koong Yeoh Oon Weng Vincent Wong Mei Yoke Wendy Nee Leong

K Gopalan Genie Sugene Gan

## CORPORATE PRACTICE

Chan Pengee Adrian, Chairperson

During the reporting period of 1 September 2017 to 31 August 2018, the Corporate Practice Committee's (the "Committee") activities included the following:

#### 1. Guide on Prevention of Insider Trading

The Committee provided input on the draft Best Practices Guide prepared by the Singapore Exchange ("SGX"). Subsequently, the guide was jointly issued by the SGX, in collaboration with the Association of Banks in Singapore, the Institute of Chartered Accountants, the Law Society of Singapore and the Singapore Institute of Directors in December 2017.

#### 2. Article on the Stamp Duties (Agreements for Sale of Equity Interests)(Remission) Rules 2018

Following the meeting that the Committee had with representatives of the Inland Revenue Authority of Singapore in 2017, the Stamp Duties (Agreements for Sale of Equity Interests)(Remission) Rules came into operation on 11 April 2018. To ensure that members were aware of the new rules, Committee member Ong Ken Loon contributed an article in the July issue of the Singapore Law Gazette.



One Step Forward or One Step Back?

A Look at the Stamp Duties (Agreements for Sale of Equity Interests) (Remission) Rules 2018

The Stamp Dulies (Agreements for Sale of Gouly interests) (Ihemazer) Auter 2018 [2018 Rules; come into operator on II April 2018. The 2018 Rules pointed for three cars, numericanis the remission of stamp duly or arguments for the sale of stock or themas not subject for the Additional Convergence Duly (ADC), the memission of stamp duly or agreements for the sale of book enerty sociated subject to ACD; and the emission of stamp duly or adoted agreements. This does entry be the defact of the cars remission instructured by the 2018 Rules and how they interact with the amendments pranulgated by the Stamp Dulies (Amendment) Bit 2017.

#### **Executive Summary**

(Agreements for Sale of Egudy Interests) (Reinsson) Rules 2018 (2018 Rules) came into oceration on TI April 2018. The 2017 Amendment Bill had resoluted the Additional Conveyance Duty (ACD), a new day that was designed to endicate the stamp duty rate differential between instruments relating to the direct acquisition of residential

### Article by the Committee published in the Law Gazette

#### 3. Workshop

The Committee organised a workshop on "DNA of Due Diligence – Why, What & How" on 20 August 2018. Committee member Farhana Siddiqui started with a lecture on conducting due diligence followed by a hands-on interactive workshop session involving Bill Jamieson, Farhana Siddiqui and Yeoh Lian Chuan as facilitators.

#### 4. Consultations

The Committee provided views to a consultation paper on the recommendations of the Corporate Governance Council, the draft Practice Guidance and the revised Code of Corporate Governance by the Monetary Authority of Singapore. The Committee also took the initiative to propose some reforms to the Employment Act.

#### 5. Dialogues

The Committee has regular dialogue sessions with the Accounting and Corporate Regulatory Authority ("ACRA") to discuss issues encountered in the area of corporate law and to be apprised of the new initiatives and policies rolled-out by ACRA. The Committee also actively supports ACRA on an ongoing basis by providing feedback on corporate law and policy changes.

#### 6. Representative on the IRAS's Committee – Study of the Tax Ecosystem and Practices in Singapore

Sundareswara Sharma and Ong Ken Loon, as the Law Society's representatives on the IRAS Committee to participate in the study of the tax ecosystem and practices in Singapore, have been engaged in meetings and matters relating to this study.



Workshop on DNA of Due Diligence -Why, What & How



*Members of the Corporate Practice Committee* 

#### Committee Members

Secretariat Representative

Chan Pengee Adrian [CHAIRPERSON] Low Kah Keong [VICE-CHAIRPERSON] M Rajaram [COUNCIL REPRESENTATIVE] Abdul Jabbar Bin Karam Din Chen Jianhao Kennedy Chin Fei Loong Christian Farhana Siddigui Giouw Rong Zhen Jolie Huang Yen San Petrus Koh Hui Xiang (Xu Huixiang) Lau Yan Wai Liam Yang Ming Alex Lo Kim Seng Nigel Yeoh Lian Chuan Ong Ken Loon Sarita Misir Sundareswara Sharma Tay Yew Choon Tong Wei Min Raymond William John Jamieson

K Gopalan Genie Sugene Gan

## **CRIMINAL PRACTICE**

Wendell Wong, Co-Chairperson & Shashidran Nathan, Co-Chairperson

This report is for the period 1 September 2017 to 31 August 2018.

The Criminal Practice Committee (the "Committee") continued to be involved in several projects and dialogue sessions and sustained its engagement with stakeholders from the courts and government agencies. It has been an extremely busy year, with committee members organising and participating in meetings, townhalls and new initiatives.

#### 1. Committee Meetings

On 3 November 2017 the Committee held its wrap-up meeting for 2017, looking back on an eventful year and preparing for an even more exciting 2018. Topics discussed included further proposed amendments to the Criminal Procedure Code, the revised CCMS protocol and the proposed Practice Guide on cross-examination for young offenders/ victims of sexual offences.

The committee held its kick-off meeting for 2018 on 2 February 2018 and embarked on an ambitious schedule of events.

The mid-year meeting on 21 May 2018 was well-attended and discussed the vulnerable witness guide, how enhanced CLAS has affected livelihoods and the automated court document assembly system, among other topics.

#### 2. Meetings and Dialogues

**8 September 2017**: Interns from the Criminal Bar Internships programme participated in a meet and greet held at KhattarWong with Justice Choo Han Teck.

**15 January 2018**: A dialogue session titled "Modernising Criminal Justice: New Developments in Criminal Procedure" was held between the Minister for Law and for Home Affairs and the Criminal Bar. A wide range of topics was discussed, including video recorded interviews, deferred prosecution agreements, legal professional privilege, protection for sexual and child victims and the Criminal Procedure Rules Committee. The Minister noted that untiring efforts of the Criminal Bar over the years has engendered a relationship of trust between the Law Society and the Ministry of Law.

**27 April 2018**: SMS Indranee Rajah (as she then was) held a dialogue session with Association of Criminal Lawyers of Singapore. Many members of the Criminal Bar attended this dialogue titled "CPC and Evidence Act Amendments 2018 – Practical Implications for Lawyers". The areas of discussion ranged from powers of investigation to court procedures and sentencing.

**9 May 2018**: The Criminal Bar held a dialogue with President on the economic impact on law practices because of enhanced CLAS. It was a candid exchange where many lawyers explained that their criminal briefs had dried up over the past two years. It was suggested that the means-testing be looked at closely.

**6** July **2018**: The Committee had an urgent closed door session with AGC to present Chambers with feedback and concerns from the Criminal Bar. Two important topics raised were, first, the retraction of prosecution offers once the CCDC was triggered; and second, the rejection of CCMS requests. Chambers accepted the Criminal Bar's feedback and concerns.

**12 July 2018**: The Chief Justice hosted the Committee to a lunch at the Supreme Court where feedback was presented on both policy and operational matters.

#### 3. Townhalls

**26 February 2018**: A townhall was held at the State Courts Bar Room where the Committee Co-Chair and President of the Law Society addressed the Criminal Bar on an array of issues including the Vulnerable Witness Guide, the certificate of substantive assistance under the MDA, the criminal law digest and LASCO guidelines.

**28 June 2018**: President of the Law Society organised a townhall at TKP Cecil Street to discuss the economic health of lawyers and how their practices have been affected by the developments in pro bono work.

#### 4. New and Continuing Initiatives

On 8 January 2018, at the Opening of the Legal Year, the Chief Justice announced a

collaboration between SAL and Law Society – a creation of a new module carrying case digests and commentaries on criminal sentencing jurisprudence. The Committee has worked to get this off the ground and the first issue is scheduled for the fourth quarter of 2018.

On 6 April 2018, the Criminal Bar held its inaugural Charity Gala in aid of the Yellow Ribbon Fund and thanks to the unceasing efforts of the Criminal Bar, \$525,000.00 was raised.



Inaugural Criminal Bar Charity Gala in aid of the Yellow Ribbon Fund

The sub-committee on the Law Society's *Pamphlet of Rights* is working on the second run of this pamphlet.

The Committee has given its comments on the Law Society's Practice Note on "Guidelines on the Crossexamination of Vulnerable Witnesses" with a continuing emphasis on the fair and respectful treatment of all witnesses.

#### **5. Social Events**

5 October 2017: AG's Cup at Jalan Besar Stadium

17 November 2017: Criminal Bar get together at McGettigan's

16 July 2018: Tripartite lunch hosted by Law Society

Wendell Wong [CO-CHAIRPERSON] Shashidran Nathan [CO-CHAIRPERSON] Amolat Singh [CO VICE-CHAIRPERSON] Ramesh Chandr Tiwary [CO VICE-CHAIRPERSON] Suresh Damodara [CO VICE-CHAIRPERSON] Simran Kaur Toor [COUNCIL REPRESENTATIVE] Abdul Salim Ahmed Ibrahim Amardeep Singh s/o Gurcharan Singh Chenthil Kumar Kumarasingam Cheong Fook Hing Nicholas Chia Book Teck Chin Li Wen Tania Chong Yi Mei Choo Zheng Xi Chooi Jing Yen Derek Kang Yu Hsien Eoin Oilibhear O Muimhneachain Gopinath s/o B Pillai Josephine lezu Costan Lam Kuet Keng Steven	Lim Tanguy Low Ying Ning Elaine Luo Ling Ling Malcolm Tan Ban Hoe Mannar Rajkumar Muntaz Binte Zainuddin Nadia Ui Mhiumhneachain Navin Shanmugaraj Thevar Ng Huiling Cheryl Rajan Sanjiv Kumar Raphael Louis Samuel Richard Sharpe Sui Yi Siong Sunil Sudheesan Tan Li-Chern Terence Tham Lijing Thong Chee Kun Valencia Soh Ywee Xian Vikram Ranjan Ramasamy Woon Cheong Ming Walter

Committee Members

Secretariat Representative Daniel Tan Rejini Raman

### CYBERSECURITY AND DATA PROTECTION

### Lim Kian Kim, Chairperson

The Committee's key remit remains matters concerning cybersecurity and the protection of data as part of the practitioners' disciplines under the broad header of Information Technology.

Emerging new usages of data resulted in new technology business models such as usage of cryptocurrency as a form of payment, artificial intelligence, blockchain and the like. One of the key underlying issues in these forms of business models is the principle of trust and assurance.

Throughout this period the Committee engaged in the following activities as part of this broad remit:

- 1. Engaged in discussion with the Cyber Security Agency of Singapore ("CSA") on the Cybersecurity Bill in August 2017.
- 2. Held a seminar for practitioners on Cybersecurity & Forensics in which 89 practitioners participated in October 2017.
- 3. Obtained permission from the Council to rename the Committee from Cybersecurity and Forensics Committee to Cybersecurity and Data Protection Committee in January 2018 as a reflection of the need to engage in data protection as it emerged from the shadows of cybersecurity to be a discipline on its own.
- 4. Participated and supported the inaugural CSA's "Cybersecurity Awards" Dinner recognising outstanding cybersecurity professionals and companies in this area together with leading cybersecurity and compliance professional bodies.
- 5. Provided our comments on the Personal Data and Protection Commission consultation on "Managing unsolicited messages and the provision of guidance to support innovation in the digital economy" in June 2018.
- 6. Held the inaugural Law Society Cybersecurity Conference in July 2018 where a record number of 293 registered and invited participants attended the Conference. The Society also announced the partnership with our academic partner Singapore Management University Law School's new AI Center.
- 7. Invited by the Personal Data Protection Commission to facilitate at their workshop on "Managing Data Breach in a Digital Economy" in July 2018.
- 8. Submitted various articles on cybersecurity and data protection for publication in the Law Gazette.



*Audience at the Cybersecurity Conference in July 2018* 

Committee members at a panel session of the Cybersecurity Conference

*Greeting SMS Janil Puthucheary, keynote speaker at the inaugural Cybersecurity Conference 2018* 

As these areas require intense collaboration outside of the legal fraternity, the Committee also engaged in numerous closed door consultations with regulatory agencies such as the Personal Data Protection Commission and CSA and other related technical professional bodies such as the Association of Information Security Professionals ("AISP"), Singapore Chapter of ISACA, Singapore Chapter of ISC2, Singapore Chapter of OWASP and the Singapore Chapter of IT Service Management Forum.

The Committee is grateful to the various government agencies for their support and the collaboration extended by the professional technical experts. With the advice of the Council and support of the Secretariat, the Committee will continue to look for opportunities to serve its members in 2019.



*Members of the Cybersecurity and Data Protection Committee* 

Committee Members

Secretariat Representative Lim Kian Kim [CHAIRPERSON] Lim Sui Yin Jeffrey [VICE-CHAIRPERSON] Lim Seng Siew [COUNCIL REPRESENTATIVE] Amira Nabila Budiyano Anil Narain Balchandani **Boxall Lynette Maureen** Bryan Manaf Ghows Jansen Aw Kang Poh Sing Kao Kwok Weng Jonathan (Gao Guorong) Kevin Elbert Khoo Yong lie Leow liamin Lua Limian, Jeremy Maheswari Rani d/o Krishna Ow Shi lack Pang Keep Ying Joey Prasad s/o Karunakarn Ouah Pern Yi Shakti Krishnaveni Sadashiv Tan Ming Kirk Richard

\_\_\_\_

Michael Ho

## FAMILY LAW PRACTICE

Michelle Woodworth, Co-Chairperson & Raymond Yeo Khee Chye, Co-Chairperson

For the reporting period of 1 September 2017 to 31 August 2018, the Family Law Practice Committee (the "Committee") has been involved in the following activities:

### 1. Sub-Committees

In the spirit of an all-inclusive approach to participation in the work of the Society, members were assigned to sub-committees to work on various projects. The sub-committees are:

- (i) Consultations, Legislation and Law Reform sub-committee;
- (ii) Publications, Research Papers and Articles sub-committee;
- (iii) Seminars, CPD Events and Speaking Engagements sub-committee;
- (iv) Bar Liaison, Accreditation and Town Hall Sessions sub-committee;
- (v) Child Representation and Parenting Coordination sub-committee;
- (vi) Social and Welfare sub-committee;
- (vii) Ethics Workgroup sub-committee; and
- (viii) Family Justice Support Scheme sub-committee.

### 2. Dialogues with the Family Justice Courts ("FJC")

The Committee continues to engage in regular dialogues with the FJC to receive updates and to provide feedback on matters pertaining to practice, procedure and access to justice.

### 3. Town Hall with the Family Bar

A town hall was held for the Family Bar on 7 August 2018 to receive feedback on FJC's proposed Family Justice Support Scheme ("FJSS").



Town Hall for Family Law Practitioners

Dear Member,

At the 2018 Opening of the Legal Year, the forourable the Chief Justice Sondaresh Menon conveyed for 'FJC to work with the Law Society to explore the possibility of Jaunching of Family Law Academics Scheme''. The Idea is to "develop a low bono model [and] increase access to legal services to those within the 'andwich class' who get embrolid in family disputs. The underlying thinking is that it trained and committed practitioners bring their wisdom and course! to beer on these disputs, this too should heip reduce actimuty in the proceedings.

The Law Society of Singapore's Pro Bono Services Office together with the Family Law Practice Committee will be hosting a town hall session to obtain feedback from the Family Bar on the proposed Family Justice Support Scheme (FJSS) by the Family Justice Courts.

his session is an opportunity for members to discuss, interact and provide feedback n FJSS. Your feedback will help relevant stakeholders better identify the target roup(s) needing such assistance and the appropriate mechanism(s) required for le scheme.

Date: Tuesday, 7 August 2018 Time: 12 30pm to 2 00pm State Courts Bar Room

enue: State Courts Bar Room enu: Halal buffet with vegetarian

Please click here to register your attendance by Wednesday, 1 August 2018 (5pm) Registration will be on a first-come-first-served basis, with a limited capacity of 60

Circular on Town Hall for Family Law Practitioners

### 4. Art of Family Lawyering ("AOFL") (2018 Special Edition)

After amendments to the Legal Profession (Professional Conduct) Rules (S 706/2015), a draft of the Special Edition of the AOFL was circulated (from 22 January 2018 to 28 February 2018) to gather views from the Family Bar. Taking into consideration all feedback received, the Committee will be publishing a Special Edition of AOFL.

### 5. Consultations

The Committee provided feedback on (1) the Checklist for Consent Orders to the CPF Board; and (2) the Vulnerable Adults Bill at the Ministry of Social and Family Development's Engagement Session. The Committee also provided input on the Law Society's proposed Practice Note on Cross-Examination of Vulnerable Witnesses.

### 6. Legal Clinics

Committee members continue to provide free legal advice every Wednesday at the legal clinics held at FJC.

### 7. Seminar

In collaboration with Professor Leong Wai Kum, a seminar on "Division of Matrimonial Assets: Current Law and Possible Reform" was organised on 10 October 2017.

### 8. Inaugural Family Conference

Together with the Probate Practice & Succession Planning Committee and the Muslim Law Practice Committee of the Law Society, the Committee spearheaded and coorganised the inaugural Family Conference on 8 and 9 May 2018. The Family Conference was supported by the Ministry of Law, Family Justice Courts, Syariah Court, Office of the



Public Guardian, National University of Singapore (Faculty of Law), Singapore Management University (School of Law), and Singapore University of Social Sciences (School of Law). It was well-attended with 215 delegates and organising of the 2019 Family Conference is already underway.

CPD seminar circular on Division of Matrimonial Assets: Current Law and Possible Reform

### 9. Tea Session with Students from the Faculty of Law, NUS

In keeping with the tradition of the Committee, members met with third and final year students on 10 April 2018 for a tea session to share their experience as family law practitioners.



*Members of the Family Law Practice Committee* 

Committee Members

Secretariat Representative

Michelle Woodworth [CO-CHAIRPERSON] Raymond Yeo Khee Chye [CO-CHAIRPERSON] Rajan Chettiar [VICE-CHAIRPERSON] Chia Boon Teck [COUNCIL REPRESENTATIVE] Amolat Singh (Consultant) Anuradha d/o Krishan Chand Sharma Audrey Liaw Shu Juan (Liao Shujuan) Belinda Ang Choo Poh Chai Li Li Dorothy Cheong Zhihui Ivan Dharmambal Shanti Jayaram Ellen Lee Geck Hoon (Consultant) Halijah Binte Mohamad Jenny Lai Ying Ling Kee Lay Lian Malathi Das (Consultant) Mirchandani Poonam Lachman Seet Pek Hian Harold Tan Hui Qing Tan Sze Xuan Cherie Teh Guek Ngor Engelin, SC Wang Liansheng Wong Kai Yun Wong Soo Chih Yap Teong Liang (Consultant)

K Gopalan Genie Sugene Gan

## INFORMATION TECHNOLOGY

### Elaine Tan Ee Lian, Chairperson

The remits of the Committee remain unchanged from previous years, which include assisting members on matters relating to information technology ("IT") adoption in legal practice and liaising with government agencies and statutory bodies on matters relating to IT. In addition, the Committee was tasked to look into the application and/or use of artificial intelligence ("AI") in legal practice.

The Committee participated in a survey conducted by the Legal Productivity and Innovation Department ("LPI") on legal technology adoption amongst law practices in Singapore. The aim of the survey was to assess the current level of legal technology adoption among law firms and to determine what further support should be rolled out. The Committee continues to work with LPI to identify legal tech solutions which may be of interest to law practices.



On 21 August 2018, Committee members Norvin Chan and Khoo Yong Jie conducted a coding workshop (*Workshop on Coding for Lawyers: Introduction to Python*) which was fully subscribed. The participants ranged from 25 to 60 years old, showing the wide interest in understanding technology. The participants were introduced to the basics of Python and fundamental programming concepts (e.g. data types and loops). The workshop was well received and participants found the programming challenges intellectually stimulating.

Dry run of coding workshop for lawyers

Elaine Tan Ee Lian [CHAIRPERSON] Ho Chye Hoon, Kelly [VICE-CHAIRPERSON] Lim Seng Siew [COUNCIL REPRESENTATIVE] Chan Wenqiang Chan Yu Meng Chen Jianhao Kennedy Josephine lezu Costan Kao Kwok Weng Jonathan (Gao Guorong) Khoo Yong Jie Leow Jiamin

Lim Lay See Lua Limian Jeremy Norvin Chan Wee Ong E-Wei Patrick Pang Keep Ying Joey Poon Guokun Nicholas Si Hoe Tat Chorng Tan Wee Kio Terence Tay Yew Choon

Committee Members

Secretariat Representative Michael Ho

# **INSOLVENCY PRACTICE**

Sushil Sukumaran Nair, Chairperson

During the reporting period of 1 September 2017 to 31 August 2018, the Insolvency Practice Committee (the "Committee") actively sought to advance the practice area of insolvency law by co-organising the flagship Singapore Insolvency Conference 2018 with the Insolvency Practitioners Association of Singapore on 23 and 24 July 2018.

### 1. Flagship Insolvency Conference

Into its seventh year, the flagship Singapore Insolvency Conference continued to successfully attract judges, lawyers, accountants, bankers, distressed investors, regulators into its continuously over-subscribed fold. Held once again at the Marina Bay Sands, the conference adopted a format that facilitated a more interactive and personal learning experience and provided a forum for interdisciplinary discourse.

The Amendments to the Singapore Companies Act came into force on 23 May 2017, heralding a brave new world in corporate reorganisation and rescue in Singapore. Since then, more than 15 new cases have been brought before the Courts based on these new reforms. Singapore's first "pre-packaged" Scheme of Arrangement was sanctioned by the Court in January 2018. The Court also handed down its first decision on super priority rescue financing. The omnibus Insolvency Bill which is expected to be unveiled in the later part of 2018 seeks to further enhance Singapore's status as a leading centre for cross-border debt restructuring.



The Singapore Insolvency Conference 2018 continues to be a forum where first class panellists provide both thought-leadership and informative insights. Also making a comeback this year was the Judicial Colloquium and the well-received mock JIN hearing.

*Circular on Singapore Insolvency Conference* 2018

### 2. Representative on IPAS

Chairperson Sushil Nair, as the Law Society representative on the Insolvency Practitioners Association of Singapore ("IPAS"), has been actively engaged in meetings and matters relating to IPAS.

### 3. The Insolvency Stakeholders' Lunch

The Committee had the honour of hosting notable stakeholders in the field of insolvency to a lunch at Sinfonia Ristorante, Victoria Concert Hall.

Chan Ming Onn David Cheng Yu Ning Teri Emmanuel Duncan Chua Han Guangyuan Keith Hing Shan Shan Blossom Lim Hui Li Debby Ng Hui Ping Sheila Prakash Pillai Rajan Menon Smitha Sim Kwan Kiat Tay Kang-Rui Darius Tiong Yung Suh Edward Tong Chun Fai Edwin Charles	
SecretariatK GopalanRepresentativeGenie Sugene Gan	

### INTELLECTUAL PROPERTY PRACTICE

Jonathan Foong Yew Cho, Chairperson

The Intellectual Property Practice Committee (the "Committee"), which is further divided into 5 sub-committees, focuses on supporting IP practitioners in the different areas of intellectual property practice. The sub-committees are:

- (i) Trade Marks;
- (ii) Patents;
- (iii) Enforcement;
- (iv) Design and Copyright; and
- (v) Emerging Issues.

For the period 1 September 2017 to 31 August 2018, the main activities engaged by the Committee were as follows:

### 1. Feedback and Consultations

The Committee has, through the course of the year, been active in participating in consultations by providing feedback on various initiatives. This included the Committee's response to the Ministry of Law ("MinLaw") with feedback sought on the proposed changes to the local patents regime and the Copyright Act. The Committee had, in consultation with its Patents and Design and Copyright Sub-Committees, submitted its feedback to MinLaw on these issues between mid to late 2017.

The Committee has also, from time to time, voluntarily furnished feedback to the Intellectual Property Office of Singapore ("IPOS") on issues of concern to the practice for response, further action and/or resolution.

### 2. Courses and Seminars

The Design and Copyright sub-committee is planning talks and/or seminars touching on copyright law, details of which will be announced at a later date, in anticipation of amendments to the Copyright Act that may be tabled later this year.

### 3. Dialogues

The Committee aims to contribute towards the development of the legal regime and practice of intellectual property in Singapore by engaging in regular dialogues with the Courts, MinLaw, IPOS and stakeholders, either by way of informal tea sessions or correspondence on hot-button issues that affect the practice in general.

For example, the Committee met with representatives of the French Institute of Industrial Property Attorneys on 10 November 2017 to exchange ideas and build the Committee's larger international network. The Committee was impressed by the costeffective nature of litigation in France.

Also, the Enforcement sub-committee is planning to organise a tea session with the Intellectual Property Rights Branch, MinLaw, Customs and Immigration & Checkpoints Authority to discuss border enforcement issues. Additionally, the sub-committee is keen to contribute to streamlining efforts on the online market place enforcement mechanism together with MinLaw/IPOS and online market place operators. A meeting was held in late 2017 with these parties to kick start the discussion of implementing an MOU between Law Society and online marketplaces setting out unified notice and take down procedures, so that online marketplaces can refer to the proposed MOU as the appropriate standard when dealing with enforcement issues.



Members of the Intellectual Property Practice Committee

Committee Members

Secretariat Representative Jonathan Foong Yew Cho [CHAIRPERSON] Boo Yee Swan [VICE-CHAIRPERSON] Daniel Koh Choon Guan [COUNCIL REPRESENTATIVE] Anil Narain Balchandani Chan Wengiang Elaine Lew Yee Wen Elaine Tan Ee Lian George Bonaventure Hwang Jo-Ann See Siew Heok Kang Poh Sing Jason Lam Chung Nian Lauw Yu An Nicholas Lee Su Yee Catherine Leow liamin Lim Ren Jun Lim Sui Yin Jeffrey Lim Ying Sin Daniel Moi Sok Ling Murgiana Haq Ng Chee Weng Max Ng Sui Ping Penelope Ann Oh Pin-Ping Ravindran S/O Muthucumarasamy Samuel Wee Choong Sian Soh Kar Liang Tan Kee Leng Tang Li Ling Yvonne Tasneem Rehena Haq Teng Hin Weng Mark

K Gopalan Genie Sugene Gan

### INTERNATIONAL RELATIONS

Thio Shen Yi, SC, Chairperson

### 1. Hosting Visitors

During the period 1 September 2017 to 31 August 2018, the Law Society hosted the following visits:

4 October 2017	The Honourable Chief Justice James Allsop AO, Chief Justice of the Federal Court of Australia
15 November 2017	The Honourable Chief Justice Geoffrey Ma Tao-li
27 November 2017	Delegation from Shenzhen Lawyers Association
24 April 2018	A representative from the Israeli Bar Association - Elinor Sharabany-Yehieli, Member
25 April 2018	Delegation from Benchmark Chambers International (BCI)
9 May 2018	A representative from American Bar Association - Steven Richman, Chair of Section of International Law
13 August 2018	President Christina Blacklaws, President of the Law Society of England & Wales



Visit by the Honourable Chief Justice James Allsop AO, Chief Justice of the Federal Court of Australia



Signing of Memorandum of Understanding between the Law Society and Beijing Lawyers Association

### 2. Memorandum of Understanding ("MOU")

To promote and strengthen the cooperation between the Law Society of Singapore and overseas bar associations and the exchanges between Singapore lawyers and lawyers in overseas jurisdictions, the Law Society entered into several MOUs during the reporting period:

27 October 2017	Guangdong Lawyers Association
24 November 2017	Beijing Lawyers Association

### 3. Seminars and Conferences

Coinciding with the Society's Golden Jubilee celebrations in 2017, the Committee, together with the Continuing Professional Development ("CPD") Committee coorganised the Biennial Lecture cum Annual CPD Day to present the "Law Society of Singapore 50th Anniversary Double Bill" which was held on 31 October 2017 at Joyden Hall.

### 4. Lawyers Go Global

Launched in April 2018, Lawyers Go Global ("LG2") is a new initiative aimed at connecting Singapore legal expertise with overseas opportunities, through overseas missions, training as well as branding and marketing. The overseas missions are partially funded by Enterprise Singapore under its Local Enterprise and Association Development ("LEAD") Programme. Members who are interested in participating in LG2 may contact the Law Society's Secretariat at *goglobal@lawsoc.org.sg*.

Overseas missions organised to-date are set out below:

8 to 12 April 2018	Mission to Guangzhou
30 July to 2 August 2018	Mission to Sydney
10 to 14 September 2018	Mission to Sri Lanka

### 5. Opening of Legal Year ("OLY")

The Committee assisted Council to plan and coordinate the OLY programme, including a Presidents' roundtable dialogue.



ASEAN Bar Leaders' Summit

#### **ASEAN Bar Leaders' Summit** 6.

The Law Society hosted an inaugural ASEAN Bar Leaders' Summit ("Summit") on 25 July 2018. The Summit is a unique gathering of Law Society/Bar Presidents or their deputies of ASEAN Bar Associations. This historic convergence saw bar leaders from around the region discussing topics which have a common thread among ASEAN Bar Associations, with a special focus on legal services to support the ASEAN Economic Community and the rule of law. In line with the theme of the ALA Conference - "The Power of One", the Law Society hopes that this Summit will catalyse a stronger dialogue and co-operation amongst all ASEAN Bar Associations and be a stepping stone towards a more formal collaboration among the various representatives of ASEAN Bar Associations.

Maheswari Rani d/o Krishna Thio Shen Yi, SC [CHAIRPERSON] Kronenburg Edmund Jerome [VICE-CHAIRPERSON] Mannar Rajkumar Anand Nalachandran [COUNCIL REPRESENTATIVE] Ong Chia Hoe, Ian Alexander Ressos Ong E-Wei, Patrick Andre Ravindran Saravanapavan Arul Peter Ong Lip Cheng Ang Hsueh Ling Celeste Prasad s/o Karunakarn Anthony Yvette Loretta Priya d/o Gobal Aye Cheng Shone Raeza Khaled Salem Ibrahim Cathryn Mei Qin Neo Rengarajoo s/o Rengasamy Balasamy Chan Living Rhudilyn April Bumatay Raimundo Gloria James-Civetta Tham Keng Yue Gerald Josephine lezu Costan Yee May Kuen Peggy Sarah Khelvin Xu Cunhan Yee Mun Howe Gerald Koh Hui Xiang (Xu Huixiang) Yoga Vyjayanthimala Yvonne Mak Hui-Lin Koh Li Qun, Kelvin Committee Liam Yang Ming Alex Yasmeen J Marican Members Mahesh Rai s/o Vedprakash Rai

Secretariat

Representative

Shawn Toh

## MUSLIM LAW PRACTICE

Ahmad Nizam Bin Abbas, Chairperson

For the reporting period of 1 September 2017 to 31 August 2018, the Muslim Law Practice Committee (the "Committee") was active in the following initiatives:

### 1. Family Conference

Together with the Family Law Practice Committee and the Probate Practice and Succession Planning Committee, the Committee co-organised the inaugural Family Conference on 8 and 9 May 2018. Chairman Ahmad Nizam, Vice-Chairman Abdul Rahman, and Committee members Halijah Mohamad and Zhulkarnain Abdul Rahim were speakers at the Conference.

### 2. Consultation

Following the Administration of Muslim Law (Amendment) Act 2017 (No. 33 of 2017) ("Amendment Act") that was passed by Parliament on 1 August 2017, Syariah Court ("SYC"), in consultation with the Appeal Board proposed amendments to the Muslim Marriage and Divorce Rules ("MMDR") to give effect to the amendments made by the Amendment Act. The Committee submitted its views on the proposed draft and changes to the MMDR in January 2018 for SYC's consideration.

### 3. Muslim Law Practice Course ("MLPC")

Some Committee members were invited to a discussion meeting with SYC and MUIS Academy in February 2017 to provide views and ideas relating to CMLP. To facilitate and improve practice in the SYC, a plan for MLPC was being developed by SYC, MUIS and NUS Law and the course will likely take place in the third quarter of 2018. The Committee has been invited to provide the course facilitators for this course, which shall be open to lawyers and law students.

### 4. Pre-Divorce Briefings at Syariah Court ("Projek Iltizam")

Since January 2015, the Committee has continuously been volunteering in the Syariah Court's monthly pre-divorce briefings held on the last Saturday of the month. Subsequently, Syariah Court collaborated with the Committee in replacing the briefings with an online video that was made available on its website on 1 August 2018. Committee member Mohamed Fazal Bin Abdul Hamid was involved in the production of the video.

### 5. Singapore Council of Women's Organisations ("SCWO") Monthly Legal Clinics

Members of the Committee continue to volunteer and assist in giving legal advice to members of the public at the SCWO's monthly legal clinics.

### 6. Dialogues with the Syariah Court

The Committee has been engaging in dialogues with the Syariah Court, to share concerns of practitioners there.



Members of the Muslim Law Practice Committee

Ahmad Nizam Bin Abbas [CHAIRPERSON] Abdul Rahman Bin Mohd Hanipah [VICE-CHAIRPERSON] Chia Boon Teck [COUNCIL REPRESENTATIVE] Abdul Halim Bin Rosalan Abdul Rohim Bin Sarip Aishah Winter Aziz Tayabali Samiwalla Ferzana Fareen Haq Halijah Binte Mohamad Mohamed Fazal Bin Abdul Hamid Muntaz Binte Zainuddin Murgiana Haq Noor Syuhada Mohamad Rafeek Norashikin Binte Kamal Norhakim Bin Md Shah Nur Liyana Binte Mohamed Sinwan Yasmeen Jamil Marican Zhulkarnain Abdul Rahim

Committee Members

Secretariat Representative K Gopalan Genie Sugene Gan

## PERSONAL INJURY AND PROPERTY DAMAGE

Willy Tay, Co-Chairperson & Constance Paglar, Co-Chairperson

The Personal Injury and Property Damage ("PIPD") Committee presents its report for the period 1 September 2017 to 31 August 2018. Information regarding the Committee's key activities and projects for the reporting period is as follows:

### 1. PIPD Seminar

The PIPD Committee will be organising a half-day seminar to be held on 16 October 2018, which will enable participants to obtain an insight into fatal accident claims as well as provide an overview of cases involving claims under the Work Injury Compensation Act (the "WICA"). There will also be a discussion on the current position on "offers to settle". As a point of interest, there will be a talk on forensic evidence – the science and thought process which go into the preparation of an expert report related to road traffic accidents. Participants will leave the seminar with an overview of the law on personal injury claims and a better understanding of the science behind an accident claim.

### 2. Dialogues with Stakeholders

The PIPD Committee had a dialogue with the State Courts Civil Justice Division and the State Courts Centre for Dispute Resolution on 21 May 2018 to discuss and provide feedback on the following subjects:

- (i) The Medical Expert Evidence Video-Conferencing Pilot;
- (ii) Concerns over some Counsel's premature or inappropriate disclosures of communications which were subject to without prejudice privilege at trials or assessment of damages proceedings;
- (iii) Appropriate selection of the nature of a claim when filing a writ;
- (iv) Delays in the Court Dispute Resolution process; and
- (v) The Single Joint Expert process in PIPD matters.

### 3. PIPD Pre-Action ADR Scheme

The PIPD Committee continues to work with the ADR committee to finalise a specialised ADR scheme under the LSMS for accident cases. A sub-committee has been formed with Bhargavan Sujatha as the Chairperson.

### 4. Other Key Initiatives

The PIPD Committee continues to engage with the General Insurance Association of Singapore ("GIA"). The Committee had a meeting with GIA on 27 March 2018 to discuss areas of mutual interest and will organise a follow-up meeting with GIA by the end of the year.



Members of the Personal Injury and Property Damage Committee

### Committee Members

Secretariat Representative Willy Tay Boon Chong [CO-CHAIRPERSON] Constance Margreat Paglar [CO-CHAIRPERSON] Ng Huan Yong [COUNCIL REPRESENTATIVE] Abdul Halim Bin Rosalan Abdul Salim Ahmed Ibrahim Adrian Heng Thong How Anjalli d/o Muniandy Bhargavan Sujatha Catherine Lim Chui Ling Charles Hoon Ang Ping Gangadharan Prasanna Devi Janis Leong HuiXian Sharon Lin Hui Yin Namasivayam Srinivasan Nirmala Ravindran Paul Yap Tai San **Raphael Louis** Renuka d/o Karuppan Chettiar Roger Yek Nai Hai Subir Singh Panoo Viviene Kaur Sandhu

K Gopalan Genie Sugene Gan

## PROBATE PRACTICE AND SUCCESSION PLANNING

Goh Kok Yeow, Chairperson

The Probate Practice and Succession Planning Committee (the "Committee") has, for the period 1 September 2017 to 31 August 2018, been actively involved in a variety of activities relating to its remit of being the voice for the Law Society of Singapore in probate and administration as well as succession planning matters. The main activities engaged in by the Committee are as follows:

### 1. Probate/Succession Planning Seminars

The Committee's highly successful series of Probate seminars continued this year with 2 sessions on 29 August 2018 ("First Seminar") and 5 October 2018 ("Second Seminar"). The First Seminar was co-organised with the Medico-Legal Society of Singapore and focused on issues relating to mental capacity and its assessment. The Second Seminar which is pending at the time of the writing of this report, is expected to continue the series' tradition of hosting topics that are not only current but highly relevant to probate and succession practice.

### 2. Family Conference 2018

Jointly organised with the Family Law Practice Committee and the Muslim Law Practice Committee, the inaugural Family Conference took place on 8 and 9 May 2018 at the Marina Bay Sands Expo and Convention Centre. This well-attended conference saw experts and professionals speaking on a range of important and developing issues including private wealth, mental capacity, inheritance and succession planning, Islamic estate planning, the Administration of Muslim Law Act amendments, ethics in family practice, etc.



Family Conference 2018

### 3. Quarterly Dialogues with the Family Justice Courts

Regular engagement by the Committee with the Family Justice Courts continues through dialogues on matters relating to Rules and Practice Directions with regards to civil proceedings under the Probate and Administration Act, Mental Capacity Act, Wills Act, and other related legislation as well as probate, succession, wills and related matters.

### 4. Other Initiatives

The Committee's involvement in the community continues to grow through members' contributions in various programmes/initiatives of government bodies such as that of legal clinics to assist with the certification of Lasting Power of Attorneys for the elderly.



Members of the Probate Practice and Succession Planning Committee

### Committee Members

Secretariat Representative

Goh Kok Yeow [CHAIRPERSON] Leon Kwong Wing [VICE-CHAIRPERSON] Tito Shane Isaac [COUNCIL REPRESENTATIVE] Carolyn Natalie Bava Chugani Ashok Kan Haryadi Hadi Joel Wee Tze Sing (Joel Huang Zhixing) Kee Lay Lian Kor Swee Li Abigail Lee Chiwi Lee Kang Lin Lim Charmaine Jillian Phipps Patrick Tan Tse Chia Ouek Gou Jun Sheik Umar Bin Mohamed Bagushair Tan Shen Kiat Tan-Goh Song Gek Alice Vivian Kuok Ming Koong

K Gopalan Genie Sugene Gan

# PUBLICATIONS

### Malathi Das, Chairperson

The Publications Committee (the "Committee") is charged with overseeing the following publications and projects of the Law Society:

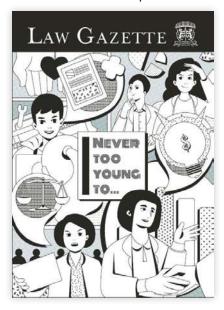
### 1. Singapore Law Gazette

The Committee publishes the official monthly magazine of the Law Society, the *Singapore Law Gazette* (the "*Law Gazette*"). The Committee not only assists in the commissioning, writing and proof-reading of each issue but also curates special thematic issues.

In December 2017, the Law Society concluded its publishing agreement with LexisNexis to publish hard copies of the *Law Gazette* after 2 decades of partnership. With effect from January 2018, the *Law Gazette* went fully digital at <u>www.lawgazette.com.sg</u>. We worked with a web developer to design a modern looking digital version which has been well received by members and readers. The online version allows the *Law Gazette* to be read on the go on all mobile devices, and is interactive as it enables readers to save articles and share them.

### 2. Law Gazette Awards

The *Law Gazette* Awards were introduced in 2013 to recognise our writers for their contributions to the *Law Gazette*, and to encourage the writing of good quality articles. We awarded 2 prizes last year for best feature titled "Ethical Limits of Making Imputations Against Complainants of Sexual Offences" by Alvin Chen, and an award for best feature by a young lawyer titled "Illegality and the Civil Law in Singapore: Lessons from the UK" by Benjamin Joshua Ong. The Committee, at the time of writing of this report, is undertaking the nominations for the 2018 awards. The Awards are judged by a



panel of experienced volunteer judges from the judiciary, legal profession and academia.

### 3. Mass Call Supplement

Each year, the Committee publishes a supplement for newly called lawyers which is given out at the annual Mass Call event. This year, we devoted the August issue of online *Law Gazette* to the newly called and young lawyers with a specially put together edition titled "Never Too Young to ..." with articles written by both young and senior lawyers who shared tips on how one is never too young to embark on myriad

Hard copies of the August Law Gazette given out to newly called lawyers at Mass Call 2018

challenges, such as embracing technology, becoming your own boss, taking on leadership roles or marketing oneself. Despite being fully digital, we nevertheless printed hard copies of this special issue for the newly called lawyers at the Mass Call held on 30 and 31 August 2018.

### 4. Legal Writing Seminar

The Committee organised a seminar titled "The Art and Craft of Persuasive ADR Case Statements" on 15 November 2017. The speakers were Lim Tat from Aequitas Law LLP and Dr Mark Brantner of NUS. We had a good turnout of 115 participants. The next seminar will be held on 2 October 2018 on legal drafting in plain English and will be helmed by Justice Choo Han Teck and Michael Hwang SC as speakers, and Adrian Tan as moderator.

### 5. Online Directory of Law Practices and Lawyers

The online Directory has consistently been among the top 3 most visited sections of the Society's website. We are grateful to the law practices that have purchased advertisements in the Directory for their support.

Following feedback from members, we will be reinstating the directory of law practices and lawyers on our website, in PDF format. The directory was removed a few years ago when the Legal Services Regulatory Authority ("LSRA") took over the registration of law practices. LSRA will continue to have an online directory of law practices and lawyers on its website.

### 6. Specialist Services Directory

The Committee produces the online Specialist Services Directory which carries advertisements by legal support services providers including specialist witnesses. We hope the Directory will continue to be a useful and valuable resource for lawyers seeking specialist opinions or perspectives, procuring a specialist report or consulting or instructing a specialist in both contentious and non-contentious matters.

### 7. Annual Report

This year's Annual Report with the tagline "Going Global – It's in Our Hands" reflects the efforts of the Law Society to go global by way of our overseas mission trips (Guangzhou in April, and one to Sri Lanka in September) and signing of MOUs with various bar associations.

#### 8. Jus News

The Committee continues to oversee the weekly e-bulletin, Jus News, which brings the latest and most current practice information, news and related matters to the attention of members.

### 9. Firm Closure Dissemination Service

The Committee continues to provide a service to assist law practices to disseminate their notices of holiday/office closures to third party organisations (such as the Courts and government ministries) for a small fee. The service was introduced in January 2013 and has been well received by law practices.

### 10. Ad Hoc Project

The Committee, at the request of Council, compiled and published all the speeches that were made at

the Valedictory Reference held in honour of retiring Judge of Appeal Justice Chao Hick Tin, in September 2017. The publication, which carried memorable photos taken at the event, was distributed to all members in December 2017 together with the final hard copy of the *Law Gazette*.

Finally, I would like to express my appreciation to my Co Vice-Chairs, advisors and members of the Committee for their creativity, enthusiasm, feedback, contributions and hard work in serving on this Committee. I am also grateful to our Publications Department comprising Sharmaine Lau and Shirin Kamsir, without whose meaningful and tireless service and support this Committee will not be able to carry out all that we do.



Compilation of the speeches made at the Valedictory Reference held in honour of retiring Judge of Appeal Justice Chao Hick Tin



Malathi Das [CHAIRPERSON] Rajan Chettiar [COVICE-CHAIRPERSON] Marcus Yip [COVICE-CHAIRPERSON] Vincent Leow [COVICE-CHAIRPERSON] Simran Kaur Toor [COUNCIL REPRESENTATIVE] Cameron Ford [ADVISOR] Professor David Tan [ADVISOR] Dr William Wan [ADVISOR] Alex Liam **Benjamin Teo** Debby Lim Fong Wei Li Grace Morgan Ianelene Chen Jasmine Chew Kishan Pillay Li Yan Priscylia Wu Quek Jieving Suang Wijaya Walter Silvester

Sharmaine Lau

### PUBLIC AND INTERNATIONAL LAW

Prakash Pillai, Chairperson

This report is for the period 1 September 2017 to 31 August 2018.

The Public and International Law Committee (the "Committee") continued its objective of fostering an awareness and understanding of public and international law issues by holding seminars which were well-attended and engaging.

The Committee organised the following events:

### 1. Seminar on the Impact of Sanctions on Business

This seminar was held on 10 April 2018 and the panellists were Sara Masters QC, Matthew Fleming and Regina Liew. Charis Tan (DWF LLP) of the Committee was the moderator. The seminar focused on the following topics:

- (a) what sanctions entail and how they are implemented;
- (b) the regimes of UN, EU and US sanctions and how sanctions have been implemented in Singapore;
- (c) global interconnectedness means businesses cannot afford to be ignorant of sanctions and the impact of sanctions on the way businesses work. Lawyers need to be aware of this when advising their clients.
- 2. Seminar on the Singapore International Commercial Court titled "An International Court and an International Arbitral Tribunal? Perspectives on Resolving International Disputes in Singapore"



Prakash Pillai at the seminar on Impact of Sanctions on Business

This seminar was held on 13 July 2018 and the panellists were Chelva Rajah SC, Prakash Pillai and Alastair Henderson. President of the Law Society, Gregory Vijayendran made the opening remarks and Justice Quentin Loh gave the keynote speech. The seminar addressed the following topics:

(a) the interrelationship between two platforms – the Singapore International Commercial Court ("SICC") and International Arbitration, addressing such issues as how they fit with one another in the context of resolving international disputes;

- (b) whether the platforms compete with or complement each other and what the advantages and disadvantages are of choosing one over the other;
- (c) an in depth and detailed explanation of the key features of the SICC, focusing on various aspects of its work and effectiveness as an international dispute resolution process, including the issue of enforceability of its judgments under the Hague Convention and other legal processes; and
- (d) the rise of International Commercial Courts around the world.

With Singapore emerging as one of the leading global centres for the resolution of international disputes, this proved to be an important seminar for all practitioners,

Committee

Secretariat

Rejini Raman

Representative

**Members** 

whether on the contentious or the transactional side of legal practice. Attendees were able to enhance their understanding of the international dispute resolution processes on offer in Singapore which helped them make informed choices to better serve their clients' interests.

Feedback on both seminars was very positive.

Panel discussion with (left to right) Mr Alastair Henderson, Mr Chelva Rajah SC, The Honourable Justice Quention Loh and Mr Prakash Pillai at the seminar on An International Court and an International Arbitral Tribunal? Perspectives on Resolving International Disputes in Singapore



Prakash Pillai [CHAIRPERSON] Michael Hwang [VICE-CHAIRPERSON] Tan Beng Hwee Paul [COUNCIL REPRESENTATIVE] Anthony Cheah Nicholls Anthony Yvette Loretta Kevin Elbert Koh En Da Matthew Koh Junxiang Lee Chia Ming Lim Si Cheng Assistant Professor Mahdev Mohan Priscilla Chia Wen Oi Ramesh Kumar Ramasamy Sim Hui Ling Christine (Shen Huiling) Tav Li Yan Gerald Yee Mun Howe Neo Ling Chien Jaclyn Charis Tan En Pin Daniel Tan

## SMALL LAW FIRMS

Lisa Sam Hui Min, Co-Chairperson & Michael S Chia, Co-Chairperson

The Small Law Firms Committee presents its report for the period 1 September 2017 to 31 August 2018 ("Reporting Period"). Information regarding the Committee's key activities and projects during the Reporting Period is as follows:

#### Series of Luncheons at the State Courts Bar Room 1.

The Committee continued its collaboration with the State Courts & Family Justice Courts Committee to host a series of luncheons at the State Courts Bar Room. This series was initiated in 2014 and has since received favourable responses from members who practise in the State Courts. Volunteer speakers and Secretariat staff touched on a wide range of topics such as the Solicitors Accounts Rules, trends in dispute resolution, etc.

The luncheon sessions were held on 15 September 2017, 22 November 2017, 27 February 2018, 14 May 2018 and 13 September 2018, and one more session is slated to take place in January 2019.

### Series of Sharing Sessions for Small Law Firms Practitioners



Publicity for the Lunchtime Sharing Session on 23 March 2018

the benefits of growing a small-sized law practice into a mid-sized law practice, amongst other things. The sharing sessions were held on 24 January 2018, 23 March 2018 and 12 July 2018

Following the success of the luncheons sessions, the

focusing on the business aspect of running a law

Committee created a spin-off series of sharing sessions

practice. Established members of the Bar volunteered to

share their experiences and tips on how small practices

could leverage on technology to improve efficiency and

and one more session is scheduled to take place on 2 November 2018.

#### The Law Society of Singapore ("LawSoc") – Institute of Singapore Chartered 3. Accountants ("ISCA") Networking Evening – Where Bright Minds Connect

As the accountancy and legal sectors geared up for the transformation journey under the Committee on Future Economy ("CFE"), the 2 professions were encouraged to collaborate to seize the opportunities identified as high growth practices listed in the CFE report. To catalyse more partnerships between small law firms and small & mediumsized accounting practices, an inaugural networking evening for lawyers and accountants was jointly organised by LawSoc and ISCA on 17 November 2017 at the NTU Alumni House (Marina Square). Joint welcome remarks were delivered by Co-Chairperson, Lisa Sam and a representative from ISCA followed by sharing sessions by our member and an accountant. The session ended with an ice breaker game and a networking dinner.

### 4. Networking Sessions with the Institution ("IES") of Engineers Singapore and ISCA

Following the success of the inaugural networking evening with ISCA, the Committee will be co-organising 2 networking sessions — the first with IES in the last quarter of 2018 and the second session with ISCA in 2019 (collectively, "Networking Sessions"). These Networking Sessions are organised to encourage the possibility of business referral and further collaborations between small and medium-sized practices and the other professions.



*Members of the Small Law Firms Committee* 

### Committee Members

Secretariat Representative

### Lisa Sam Hui Min **[CO-CHAIRPERSON/COUNCIL REPRESENTATIVE]** Michael S Chia **[CO-CHAIRPERSON]**

Sunil Sudheesan [VICE-CHAIRPERSON] Kuah Boon Theng [CONSULTANT] Alvin Tan Kheng Ann Anuradha D/O Krishan Chand Sharma Ave Cheng Shone Chan Wengiang Cheah Saing Chong Chia Swee Chye Kelvin Daljit Kaur d/o Harbans Singh Deepak Raja Edward Stanley Tay Wey Kok Eoin Oilibhear O Muimhneachain Ho Chye Hoon (Kelly) Li lia Xin Lim loo Toon Lim Pei Ling June Ng Huiling Cheryl Ng Keng Chve Patrick Tan Tse Chia Phang Min Nyuk Elaine Poon Guokun Nicholas Satwant Singh s/o Sarban Singh Shen Luda Genesis Si Hoe Tat Chorng Siow Yi Dong David Tan Heng Khim Tan-Goh Song Gek Alice

K Gopalan Genie Sugene Gan

## SOCIAL AND WELFARE

Hewage Ushan Saminda Premaratne, Chairperson

The Social and Welfare Committee (the "SWC") organises social activities and fosters camaraderie among Law Society members as well as reviews and administers the welfare programmes of the Law Society.

Highlights of the SWC's work for the period 1 September 2017 to 31 August 2018 are as follows:

### 1. Organising the Law Society Annual Dinner & Dance 2017

The Law Society held its Golden Jubilee Annual Dinner & Dance ("D&D") to cap off a year of celebrations commemorating our 50th anniversary at the Ritz-Carlton Millennia Singapore, on Friday, 10 November 2017. The evening was an unforgettable experience with 600 guests, including Judges and Judicial Commissioners of the Supreme Court and other distinguished guests, as we geared up for the future whilst recognising the achievements of the Society and our members over the past decades.

To mark this important milestone of our Society's history, Law Society launched a specially commissioned coffee-table book titled *Fiat Justitia - Fifty Years of the Law Society of Singapore* authored by Prof Kevin Y.L. Tan.



The master of ceremony was Timothy Nga. At the Dinner, 3 awards were presented – the C C Tan Award, Pro Bono Ambassador Award and the Inaugural Sports Personality Award. The C C Tan Award for 2018 was conferred on Mr Peter Cuthbert Low while the Pro Bono Ambassador Award for 2017/2018 was conferred on Mrs Arfat Selvam.

The Law Society has, in celebration of our Golden Jubilee, inaugurated the "Sports Personality Award". This award serves to recognise members of the legal fraternity who have demonstrated exemplary sportsmanship as well as contributed both qualitatively and quantitatively to the sporting fraternity for at least 10 years. The recipient of the inaugural award for 2017 was Senior Counsel Chelva Rajah.

Recipients of awards such as Volunteer of the Year, Contributor of the Year, Pro Bono Ambassador of the Year, Plaque of Appreciation and Friend of the Law Society were also invited to the dinner.

In line with the theme of the evening – *The Future is Here*, a specially designed dance and drum performance using LED technology was presented to the guests. The winner of the band competition at Just Jubilee 2017, *Guilty as Charged* performed at the D&D as well. There was also display of a stunning Maserati car at the reception area.

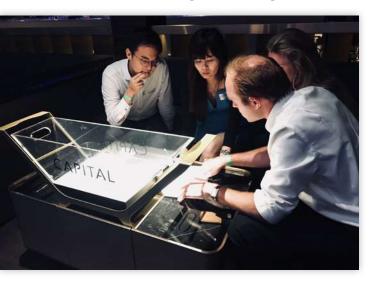
A booth was set up at the reception area by the Law Society Pro Bono Services which aims to increase the collaboration and engagement between lawyers and the wider community. There were also fundraising activities such as a silent auction and sales of shawls by the Singapore Association for Women Lawyers.

### 2. Organising Festive Luncheons 2017

Luncheons were organised at the State Courts Bar Room to celebrate various festivals such as Chinese New Year, Deepavali and Hari Raya. The luncheons were well attended by more than 70 members in each session.

### 3. Called to (A) Bar - Pub Quiz 2017

A Pub Quiz was held on 12 October 2017 at Capital Zouk, More than 70 members attended this event, forming teams to put their wits to the test with drinks and laughter throughout the night.



Huddling over the pub quiz held on 12 October 2017

### 4. Organising the Annual Dinner & Dance ("D&D") 2018

D&D 2018 will be held on Friday, 9 November 2018 at Singapore Marriott Tang Plaza Hotel. SWC has put together an exciting programme for this highly anticipated event in the legal profession's social calendar. Keep a lookout for more updates!

### 5. Bar Rooms in State Courts and Supreme Court

The SWC continues to oversee the maintenance of the Bar Rooms of the Supreme Court and State Courts of Singapore. A new State Courts' Bar Room will be constructed, in view of the upcoming new State Court premises. More details will be released in due course.



### SOLICITORS' ACCOUNTS RULES

Chew Kei-Jin, Chairperson

In the year under review the Solicitors' Accounts Committee (the "Committee") did not receive any requests from members for guidance on the Solicitors' Accounts Rules ("SAR").

The Committee had previously published a guide book on "Guide to Solicitors' Accounts" (the "Guide"). The Guide is available to members at the Society's website <u>https://www.</u> lawsociety.org.sg/portals/0/ResourceCentre/FreePublications/pdf/SAR\_Guide.pdf

Further, the Committee has compiled guidance notes on queries provided to members which was rolled out earlier and is available on the Society's website <u>https://www.</u> lawsociety.org.sg/For-Lawyers/Running-Your-Practice/Guidance-on-Professional-and-<u>Practice-Issues</u>

A representative of the Committee was a panel speaker at the following events:

- a. The Law Society's annual mandatory Book-keeper's Course; and
- b. Joint Small Law Firms Committee and State Courts and Family Justice Courts' Committee Luncheon talk held under the review period.

Committee Members	Chew Kei-Jin <b>[CHAIRPERSON]</b> Vivienne Lim <b>[VICE-CHAIRPERSON]</b> Michael S Chia <b>[COUNCIL REPRESENTATIVE]</b> Gary Allen Pryke Mimi Oh Low Chai Chong Suresh Sukumaran Nair Tham Lijing Patrick Tan Tse Chia
Secretariat Representative	K Gopalan

## SPORTS

### Chan Lai Foong, Chairperson

The Sports Committee aims to build healthy relations, encourage teamwork and camaraderie amongst members of the Bar and the legal fraternity which includes the Judiciary, legal officers, academia as well as undergraduates, through social interaction at various sporting activities.

Highlights of the events organised and participated by the Sports Committee for the period 1 September 2017 to 31 August 2018 are as follows:

#### 1. Inter-Professional Games ("IPG") 2017

IPG 2017 was held from August to 4 November 2017 with participation from the Law Society of Singapore, Institute of Singapore Chartered Accountants, Institute of Engineers, Singapore Institute of Architects, Singapore Institute of Surveyors and Valuers, and Singapore Medical Association. Badminton, Basketball, Bowling, Chess, Floorball, Golf, Pool, Soccer (Men), Squash, Table Tennis and Tennis were played competitively and the Law Society was crowned the overall champion for IPG 2017.

### 2. Friendly Matches - Darts

A series of friendly matches, against Anglo-Chinese School ("ACS") and Tanglin Club were organised by the Darts team in September and October 2017 respectively. The Darts team won the match against ACS with a score of 2-1, but lost by a close margin to Tanglin Club with a score of 4-5.



Inter-Professional Games 2017 Closing Dinner

ANNUAL REPORT 2018



Annual Piala Pala Bowling Tournament held at West Bowl @ West Coast Recreation Centre

### 3. Annual Singapore-Penang Football Match

The Annual Singapore-Penang Football Match took place in Ho Chi Minh, from 21–24 September 2017. Team Singapore emerged as the champion with a score of 5-1.

### 4. Tripartite Volleyball Game

The 4th Tripartite Volleyball Game between Hong Kong Law Society, Malaysia Bar Council and the Law Society of Singapore was held in Singapore this year at OCBC Arena. The game took place on 29 October 2017. However, there was no overall winner as the game could not be completed in time.

### 5. Annual Piala Pala Bowling Tournament

The Annual Piala Pala Bowling Tournament 2017 was held at West Bowl on 2 December 2017. Drew & Napier Team 1 (Javier Yeo, Meryl Koh and Terence Tan) won the tournament, while Team Champalang (Er Ewen, Ang Xue Ying Rachel and Ron Alvin Soh) and State Courts Team 3 (John Ng, Phelycia Chan and Karen Lin) came in first and second runners-up of the tournament respectively.

### 6. Knowles/Wee Chong Jin/CC Tan Cup

The Annual Knowles/Wee Chong Jin/CC Tan Cup was held on 22 December 2017 at Seletar Country Club. A total of 14 participants showcased their skills, and the round was followed by dinner at the Seletar CC terrace area. The winners for the Knowles, Wee Chong Jin and CC Tan Cup were Edward Tiong, Leon Koh and Zaheer Merchant respectively. Tan Tee Jim and Zaheer Merchant also emerged as the winners of the Law Fraternity Team Trophy.

### 7. Friendly Match – Basketball

On 20 January 2018, the Basketball team coordinated a friendly match with the players from Davao Bar, held at CCAB Evans Road. Team Singapore won the match with a score of 78-70.

### 8. Law Fraternity Games

The participation of the Law Fraternity Games consisted of members of the Law Society of Singapore, law students from National University of Singapore ("NUS") and Singapore Management University ("SMU"). The games were held over the period of January to 3 February 2018. A buffet reception held at NUS Bukit Timah Campus Upper Quadrangle was hosted at the closing of the games. The Law Society emerged as the overall champion.

### 9. Malaysia-Singapore Law Games

Over the long weekend of 28 April to 30 April 2018, the 49th annual Malaysia-Singapore Law Games took place in Ipoh, Perak. A total of 19 sports (17 competitive games, one non-competitive game and one exhibition match) were played between Team Singapore and Team Malaysia. Although Team Singapore fought valiantly, the Judges' Cup was ultimately won by Team Malaysia with a result of 12-5.

In 2019, Singapore will have the honour of hosting the 50th anniversary of the Games. Preparations to celebrate this historic milestone are currently underway.

### **10. Law Society Cross Country**

After a long recess, the Law Society Annual Cross Country once again took place on 4 August 2018. Justice Choo Han Teck was the Guest-of-Honour and also kindly sponsored the t-shirts for all participant runners. The event took place at Bedok Reservoir with over 150 participants competing over four main categories, namely – Individual Men (Junior), Individual Men (Senior), Individual Women (Open) as well as a Team Race. For the individuals' category, Devathas Satianathan, Yau Yee Ming and Qua Bi Qi emerged as winners for Men (Junior), Men (Senior) and Women (Open) respectively. Allen & Gledhill LLP Team 1 was crowned the champion for the Team category.



Friendly basketball match with Davao Bar



Toasting to a successful Malaysia-Singapore Law Games 2018

Chan Lai Foong [CHAIRPERSON] Tan Xu Teng [VICE-CHAIRPERSON] Lisa Sam Hui Min [COUNCIL REPRESENTATIVE] Adrian Wee Heng Yi [GOLF CO-CONVENOR] Amerjeet Singh [DARTS CO-CONVENOR] Aylwin Tan Wee En Bala Chandran s/o A Kandiah [VETERAN SOCCER CONVENOR] Chen Yixin Edith [FLOORBALL CONVENOR] Chiam Tao Koon Chung Weijian Brandon Ian [BADMINTON CONVENOR] Felix Lee Shih Yang [BASKETBALL CO-CONVENOR] Gopal Shivanand [POOL CO-CONVENOR] Ivan Yap Kim Wee [SQUASH CONVENOR] lacintha Thannimalai Javier Yeo [BOWLING CONVENOR] Jispal Singh s/o Harban Singh Joey Lim [VOLLEYBALL CONVENOR] Kemmy Teng Zi Ping [ TABLE TENNIS CO-CONVENOR ] Lee Koon Foong Adam Hariz Lee Terk Yang [PREMIER SOCCER CONVENOR] Lee Wangi Leeza [TABLE TENNIS CO-CONVENOR] Leon Koh Weijin [GOLF CO-CONVENOR] Lim Siew Kuan Liow Wang Wu Joseph Malcolm Tan [CHESS CONVENOR] Moiz Haider Sithawalla [CRICKET CONVENOR] Muhamad Imaduddien Bin Abdul Karim Nakoorsha Bin Abdul Kadir [DART CO-CONVENOR] Norman Teo [CROSS COUNTRY CO-CONVENOR] Nurul Nordin [NETBALL CONVENOR] Ong Kuan Chung [POOL CO-CONVENOR] Ong Shu-Wen [LADIES SOCCER CONVENOR] Ramesh Selvaraj Ravin Periasamy [HOCKEY CONVENOR] Toh Hui Lin Desiree [CROSS COUNTRY CO-CONVENOR] Valmiki C Nair [ TOUCH RUGBY CONVENOR ] Wong Foong Wee [BASKETBALL **CO-CONVENOR** 

Committee Members

Secretariat Representative

Shawn Toh

## YOUNG LAWYERS

Choo Zheng Xi, Co-Chairperson & Wong Yi, Co-Chairperson



The Young Lawyers' Committee ("YLC") aims to address the needs and concerns of members in the Junior Category i.e. those with less than 5 years of experience in practice, which constitutes a large sector of the membership.

To better understand issues and challenges that young lawyers are facing, President of the Law Society together with representatives of YLC organised an inaugural Young Lawyers Forum under Chatham House Rules, held at Collision 8 Lounge on 18 June 2018, where counter-part young Bar leaders from Malaysia and Hong Kong were invited to share their views and perspectives on issues facing their respective Bars. Leaders from the young Singapore Bar also participated in sharing their views and perspectives. YLC secured full house attendance for the Forum. Feedback received was positive, and will be further reviewed before developing appropriate action plans in due course.

To encourage more young lawyers to attend overseas conferences, Council of the Law Society had, in 2016, implemented a sponsorship scheme to sponsor up to 4 young lawyers per year to attend international legal conferences organised by the International Bar Association ("IBA"), Inter-Pacific Bar association ("IPBA") or LAWASIA. This scheme continues to be extremely popular, with more and more applicants vying for the coveted sponsorships. The next phase of application will commence in 2019. The annual lawyer-doctor networking event is scheduled to take place in September 2018. Check this space next year for more updates!

The YLC continues to contribute to a monthly column in the Singapore Law Gazette under the "Young Lawyer" column which comprises "Amicus Agony" which addresses the challenges that young practitioners face in relation to the realities of legal practice. The "Young Lawyer" column also includes articles on topics outside of legal practice, such as lifestyle, amongst others.

To continue the tradition of welcoming the newest members to the legal profession, YLC hosted the Mass Call Reception on 28 and 29 August 2017. The YLC also sponsored an interactive photo booth for the newly called members to commemorate Mass Call 2017, which was very well received.

YLC continued its outreach efforts to schools in 2018 to create awareness on law as a career, law being one of the popular courses in universities. Between January to June 2018, members of YLC participated in career talks at Ang Mo Kio Secondary School, Serangoon Junior College, Dunman High School and Catholic Junior College.

Last but not least, the YLC would like to express its gratitude to all who have been supportive of its initiatives, as well as the Secretariat for its tireless background work.

Ang Minghao (second from the left) at the 28<sup>th</sup> IPBA Annual Meeting and Conference on 14th to 16th March 2018





Wong Yi, Co-Chairperson of Young Lawyers Committee speaking at Ang Mo Kio Secondary School

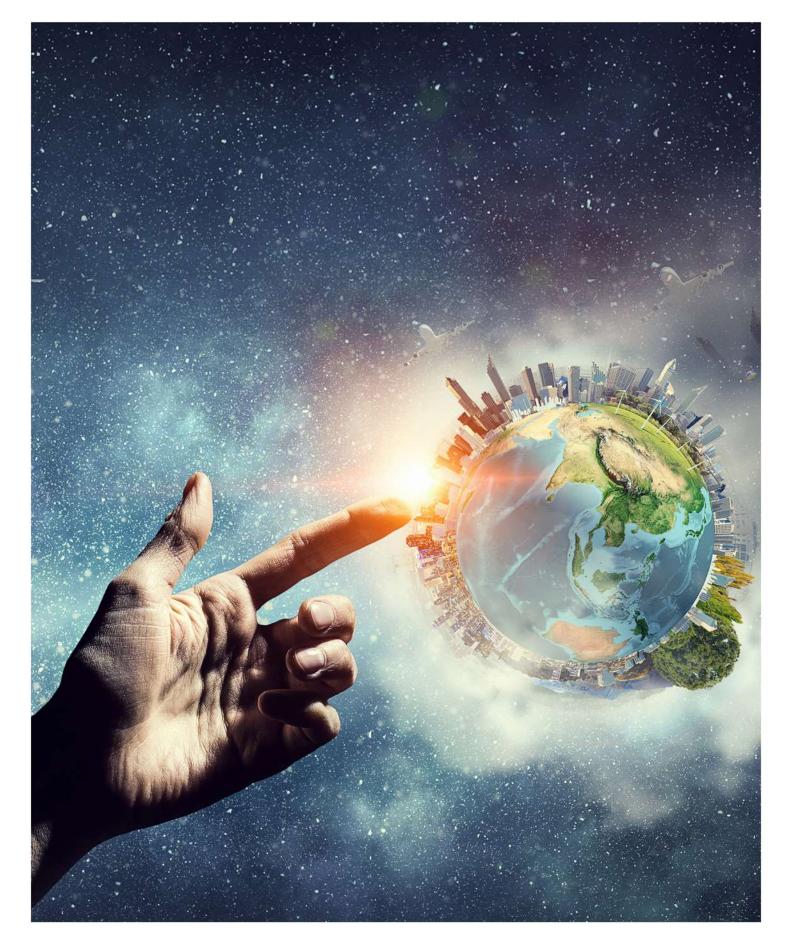
#### Choo Zheng Xi **[CO-CHAIRPERSON]** Wong Yi **[CO-CHAIRPERSON]**

Than Keng Yue Gerald [VICE-CHAIRPERSON] Low Ying Li Christine [COUNCIL REPRESENTATIVE] Ng Huan Yong [COUNCIL REPRESENTATIVE] Abdul Halim Bin Rosalan Audrey Liaw Shu Juan (Liao Shujuan) Cai Jianye Edwin Cathryn Neo Mei Qin Chan Living Chew Spencer Chooi Jing Yen De Souza Stephanie Michelle Dierdre Grace Morgan **Guo Jingqiang Charles** Hany Soh Hui Bin He Yanying Laurelle Joel Wee Tze Sing (Joel Huang Zhixing) Koh Chun Jie Clarissa (Xu Chunjie) Kyle Gabriel Peters Lee Hui Yi Lim Charmaine Jillian Phipps Low Ying Ning Elaine (Liu Yingning) Mark Lewis Shan Md Noor E Adnaan Meera Raiah Mohamed Fazal Bin Abdul Hamid Ng Sui Ping Penelope Ann Nicole Carmen Tan Yi (Chen Yi) Nicole Chua Shu Ying Noor Syuhada Mohamad Rafeek Nurmatha d/o Sundaramurthi Poon Guokun Nicholas Priscylia Wu Baoyi Ouek lie Ying Shereen Goklani Siow Ying Yi Soh Su Ming Berlin Suang Wijaya Tee Li Min Joan Tran Le Luu Phuong Vikram Ranjan Ramasamy Vishnu Aditya Naidu Yeong Kai Jun Geraldine

#### Committee Members

Secretariat Representative Shawn Toh

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## O3 ENHANCING PROFESSIONAL STANDARDS

# ADMISSIONS

Christopher Anand Daniel, Chairperson

This report is in respect of the period 1 September 2017 to 31 August 2018.

#### 1. Admission of Advocates and Solicitors

A total of 642 applicants were admitted as advocates and solicitors of the Supreme Court of Singapore compared to 644 applicants who were admitted during the last reporting period. The Mass Call was held over 3 consecutive sessions on 30 August 2018 and 31 August 2018 at the Supreme Court auditorium. 456 applicants were admitted. There were 484 applicants admitted in Mass Call 2017.

#### 2. Part-Call Applications

There were 27 applications for part-call for the reporting period compared to 46 applications during the last reporting period. One part-call application was dismissed because the applicant had not passed one elective paper for the Part B Bar examinations.

#### 3. Abridgement of Time Applications

During this reporting period, one application to withdraw an abridgement of time application was dismissed because the applicant appeared in person. Justice Choo Han Teck directed that if an applicant appears without his or her supervising solicitor, the application would be dismissed. One application for abridgement of time was withdrawn and the hearing date was vacated.

#### 4. Section 15(1) Legal Profession Act – Ad Hoc Admission of Queen's Counsel or Equivalent

In the present reporting period, the Admissions Committee considered 4 applications under section 15(1) Legal Profession Act (the "LPA").



Mass Call 2018

One was an appeal (civil appeals nos. 49 and 50 of 2017) arising from HC/OS 1114/2016 and HC/OS 1115/2016 where the application of Senior Advocate in India Harish Salve was dismissed on 17 February 2017. The application was allowed on appeal on 25 January 2018 before a 3-court Court of Appeal comprising Sundaresh Menon CJ, Judith Prakash JA and Tay Yong Kwang JA.

The second application was for the ad hoc admission of Senior Advocate in India Gopal Subramanium. This application was before Steven Chong JA on 22 November 2017 and was allowed.

The third application was for the ad hoc admission of Stephen Richard Jagusch, QC. This application was before Steven Chong JA on 28 March 2018 and was allowed.

The fourth application was for the ad hoc admission of Vernon James Flynn QC. This is currently before the courts.

#### 5. Section 78(1) Legal Profession Act – Applications for Employment of Support Staff

In the present reporting period, the Admissions Committee considered 3 applications made by law practices for consent of the High Court to employ support staff in view of their bankruptcy or suspension from practice, as required under the provisions of section 78(1) of the LPA.

The hearing for the first application was heard by Justice Tan Siong Thye on 2 October 2017 and the application was allowed.

The second application was withdrawn at the pre-trial conference stage on 13 March 2018.

The hearing for the third application was heard by Justice Valerie Thean on 9 July 2018 and the application was allowed.

Committee	Christopher Anand Daniel [CHAIRPERSON Rajan Sanjiv Kumar [VICE-CHAIRPERSON] Chia Boon Teck [COUNCIL REPRESENTATIVE Allister Brendan Tan Yu Kuan Chan Hian Young Cheong Zhihui Ivan Davis Tan Yong Chuan Emmanuel Duncan Chua Gregory Xu Weicheng Ian Ong Chia Hoe Pillai Pradeep G Quek Hui Kee Jasmine Saw Seang Kuan Tan Teck San Kelvin Tham Wei Chern Yap Chin Choo Juliana	
Members		
Secretariat Representative	Daniel Tan Rejini Raman	

### ANTI-MONEY LAUNDERING

Surenthiraraj s/o Saunthararajah, Chairperson

#### 1. International Conference of Legal Regulators 2017

Singapore hosted this Conference in October last year. Members of the Law Society participated in the event in a variety of ways. The Anti-Money Laundering ("AML") Committee Chairperson was a member of the Panel that discussed the topic of "Anti-Money Laundering and Counter Financing of Terrorism".

#### 2. Global Forum (GF) Peer Review

This year in March, two representatives from the legal Industry and the AML Committee Chairperson were involved in the Global Forum on "Transparency and Exchange of Information for Tax Purposes" ("GF") Peer Review. This included on-site interviews in Singapore by the GF assessors. Some of the issues discussed were the impact of legal professional privilege on the responses to Requests for Information under section 105F of the Income Tax Act.

The GF is a forum which was created in the 2000s under the auspices of the Organisation for Economic Co-operation and Development ("OECD") to address risks in tax compliance posed by non-cooperative jurisdictions. Singapore is one of the 147 members of the GF.

#### 3. Anti-Money Laundering Inspections

The AML inspections for 2017 were outsourced to two established audit firms. The inspections of 50 law practices were carried out in November and December. The results of the inspections were largely positive, with many law practices better informed of the AML requirements and regulatory expectations. The law practices that did not meet regulatory requirements have been allowed time to make improvements in the identified areas.

The Committee will continue to work closely with the Ministry of Law in respect of the 2018 inspections.

#### 4. Consultation with Council on AML Issues

The AML Committee's views on the following topics were sought by Council:

- a. The risks of money laundering attendant on law practices accepting payment in the form of crypto tokens; and
- b. Policy issues relating to the criminal prosecution of lawyers for AML related offences rather than disciplinary action.

The Committee provided their views to Council.

#### 5. Outreach

The Committee aims to cultivate a greater awareness of AML obligations and best practices. The sharing of updated knowledge on critical AML topics and guidance to address emerging challenges is facilitated through CPD seminars on AML and talks. The seminars and talks also provide a forum for the Committee to solicit meaningful feedback on issues faced by members. Outreach efforts and active engagement with legal practitioners included an AML seminar in September 2017 and a talk by the AML Chairperson at the Legal Practice Management Course in February 2017.

Further knowledge sharing and updates are supported through a variety of online channels. An article entitled "Amendments to the Trustees Act and Regulations from the Anti-Money Laundering Perspective" was featured in the March 2018 edition of the Law Gazette.



#### Amendments to the Trustees Act and Regulations from the Anti-Money Laundering Perspective

On 21 March 2015 the Frushees (Amendment) Act 2017 (\*FAA 2017) took effect. The TAA 2017 makes it easier for lawyees to defain information for compliance with existing cultationer due dilignence modures under the Legal Profession Act. The oursideality of information on thus parties however, places a heavier responsibility on konvers to look or dir supports arcomstances when conducting cultationer due-dilignence modures.

#### Introduction

The new Trustees (Amandment) Act 2017 (TA) and this subsidiary legislation, the Trustees (Transparency and Effective Campo Regulation 2017, reinfrace and supplement existing due diligence and record-keeping obligations. These entring diligations comprise.

 Fair VA of the Legal Pentresion Act (JRA), read with its subsidiary legislation, the Legal Pentresion (Prevention o Money Laundering and Franching Of Terreshing Bakes 2005; and
 2. The Law Society of Singapore's Practice Direction 1 of 2015 on the Prevention of Money Laundering and Financing of Seriothim.

Rules under the Law Society's Practice Direction are made in accordance with section 70H of the LPA, it sets directions and guidance on Part VA and its concomitant rules, and must be read together with the LPA provis

Article by the Committee published in the Law Gazette

Committee Members	Surenthiraraj s/o Saunthararajah [CHAIRPERSON] Chia Boon Teck [VICE-CHAIRPERSON] Ng Lip Chih [COUNCIL REPRESENTATIVE] Alexander Ressos Rajan Supramaniam Rishik Vitayadas Elias Menon Tan Wei Yi Magnus Stephanie Shih-Lyn Nigel Yeoh Lian Chuan Stephen Revell Teo Eng Thye
Secretariat Representative	Daniel Tan

### INQUIRIES INTO INADEQUATE PROFESSIONAL SERVICES

This report covers the period 1 September 2017 to 31 August 2018. During this period the Law Society (the "Society") received 60 fresh complaints of inadequate professional services. These complaints come under section 75B of the Legal Profession Act (the "Act").

Of the fresh complaints, 2 were rejected because they did not fall within section 75B of the Act as they originated from non-clients and relate to matters of conduct rather than inadequate professional services. Further, another 2 complaints were rejected as the conduct complained of occurred more than 3 years from the date of the complaint.

Three complaints were withdrawn as the complainants had come to some settlement with their solicitors. An additional 3 complaints are currently in the process of self-resolution between the solicitor and his/her client.

Four complaints were stayed as the complainants had made a complaint under section 85(1) of the Act as well. Current protocol requires that the complaint under section 85(1) of the Act be concluded before the complaint under section 75B of the Act be dealt with.

Of the remaining fresh complaints, 18 complaints were referred to Council whilst the remainder of the complaints are awaiting better particulars from the complainants. Such particulars are required to properly identify the breach of the standards of adequate professional service complained of and determine whether there has been any breach of that standard of adequate professional service. Complainants are advised that a complaint made under section 75B of the Act is not intended to resolve disputes over client-solicitor's costs. They are further advised that such disputes can be resolved through taxation or mediation using the Society's Cost Dispute Resolve Scheme or through mediation schemes run by the Singapore Mediation Centre.

The Committee has noted an increase of 4% in complaints that relate to conveyancing matters. The complaints mainly concern unhappiness over delays in completion which resulted in late payment interest being incurred by the client.

Of the complaints referred to Council, 7 complaints were dismissed as there was no prima facie case of inadequate professional services.

#### Mediations Conducted from 1 September 2017 to 31 August 2018

For the relevant period, 9 mediations was scheduled but 2 complaints were withdrawn prior to the mediation commencing proper as the parties had come to a settlement. Only 3 mediations yielded a settlement agreement between the parties with the remaining 4 complaints being referred to an Investigative Tribunal for inquiry.

#### Investigative Tribunals Appointed from 1 September 2017 to 31 August 2018

Six Investigative Tribunals were appointed during the period under consideration and 3 inquiries are ongoing. Of the 6 appointments, 4 Investigative Tribunals were appointments as the prior mediations into the complaint yielded no settlement agreement between the parties and pursuant to Rule 6(1) of the Legal Profession (Inadequate Professional Services Complaint Inquiry) Rules, Council is required to refer the complaint to an Investigative Tribunal for inquiry.

# REPORT BY THE INQUIRY PANEL

This Report covers the period 1 September 2017 to 31 August 2018.

Pursuant to Section 84 of the Legal Profession Act (Chapter 161, 2012 Revised Edition) (the "Act"), the Honourable the Chief Justice has appointed the following persons to be the members of the Inquiry Panel for a term of 2 years.

#### **ADVOCATES & SOLICITORS**

The following appointees' term will expire on 30 November 2019:

#### MR PHILIP JEYARETNAM, SC - CHAIRMAN, INQUIRY PANEL

- 1 Mr Francis Xavier, SC
- 2 Mr Michael Khoo Kah Lip, SC
- 3 Ms Teh Guek Ngor Engelin, SC
- 4 Mr Davinder Singh s/o Amar Singh, SC
- 5 Mr Andre Yeap Poh Leong, SC
- 6 Mr N. Sreenivasan SC
- 7 Mr Cavinder Bull, SC
- 8 Mr Pathmanaban Selvadurai
- 9 Ms Oh Buong Yu May
- 10 Mr Woo Tchi Chu
- 11 Mr Tan Jin Hwee
- 12 Ms Maria Lam Sek Fah (Maria Tham)
- 13 Mr Sim Yong Chan
- 14 Mr Prabhakaran Nair
- 15 Mr Ragbir Singh s/o Ram Singh Bajwa
- 16 Mr Tan Denis
- 17 Mr Chandra Mohan K Nair
- 18 Mr Madan Assomull
- 19 Mr Peter Chong Siong Siang
- 20 Mr Seah Teck Kim, Kim
- 21 Mr Bernard Doray
- 22 Ms Chew Gek Tee Sally
- 23 Mr Leng Siew Wei Aloysius
- 24 Ms Woon Lai Keng (Julie)
- 25 Mr Quek Mong Hua
- 26 Mr Sarjit Singh s/o Bhagwan Singh
- 27 Mr Steven Seah Seow Kang
- 28 Mr Raymond Chan
- 29 Mr Tan Keok Heng George
- 30 Mr Krishnan Sivanandam

- 31 Mr Chew Swee Leng
- 32 Mrs Gina Lee-Wan
- 33 Mr Lee Han Tiong
- 34 Ms Tan Lay Keng
- 35 Mr Mahtani Naresh Murlidhar
- 36 Mr Yang Yung Chong
- 37 Mr John Ng Lee Chye
- 38 Mr Cheong Tuck Meng
- 39 Ms See Siew Heok Jo-Ann
- 40 Mr Lee Kuen Yip
- 41 Mr Koh Boon Hai
- 42 Mr Lim Chen Thor Jason
- 43 Mr Gill Dedar Singh (term expired on 31 July 2018)
- 44 Mdm Susan Mary De Silva
- 45 Ms Josephine Low Miew Yin
- 46 Mr Ong Kian Wei Timothy
- 47 Mr Chua Leong Hin
- 48 Mr Tan Kheng Ann Alvin
- 49 Ms Wong Lai Keen
- 50 Mr Tan Jee Ming
- 51 Mr David Yeow
- 52 Mr Tan Lam Siong
- 53 Mr Selva Kumara Naidu
- 54 Mr Phua Siow Choon
- 55 Mr Michael Moey Chin Woon
- 56 Mr Abdul Jalil Bin Muhammad Tahir
- 57 Dr Chuang Wei Ping
- 58 Mr Lee Teck Hai
- 59 Mr Adrian Ee Hock Hoe

- 60 Mr Herman Jeremiah
- 61 Ms Yip Wai Ping Annabelle
- 62 Mr Goh Kok Yeow
- 63 Mr Ravindran s/o Muthucumarasamy
- 64 Mr Chan Hian Young
- 65 Mr Thomas Tan Boon Yong
- 66 Ms Yee May Kuen Peggy Sarah
- 67 Ms Chen Wen Woan Angela
- 68 Mdm Sheena Rohini Jacob
- 69 Mr Lim Tat
- 70 Ms Lalita Chelliah
- 71 Mr Lim Chong Boon
- 72 Mr Lim Soo Peng
- 73 Mr Ravendra Krishnasamy
- 74 Mr Soh Leong Kiat Anthony
- 75 Mr Salem Bin Mohamed Ibrahim
- 76 Mr Kok Hei Mun Jonathan
- 77 Mr Tan Lay Tiong Anthony
- 78 Mr Patrick Ang Peng Koon
- 79 Mr Chong Yee Leong
- 80 Mdm Elaine Beh Pur-Lin
- 81 Mr Tan Kay Kheng
- 82 Mr Ramesh Chandr Tiwary
- 83 Mr Abdur Raheem Bin Mohd Iqbal
- 84 Mr Yeo Chuan Seng Victor
- 85 Mdm Zahara Binte Bakar
- 86 Mr Surenthiraraj Saunthararajah
- 87 Mdm Teo Kwee Yee (Claudia)
- 88 Mr Lawrence Lee Mun Kong
- 89 Ms Yogarajah Yoga Sharmini
- 90 Mr Neo Ho Guan Bernie
- 91 Ms Lisa Theng Siew Lian
- 92 Ms Marian Ho Wui Mee
- 93 Mr Chan Wai Mun
- 94 Mr Seah Eng Chee Rupert
- 95 Mr Chong Kuan Keong
- 96 Mr P Padman
- 97 Ms See Tow Soo Ling
- 98 Mr Christopher Woo Yin Loong
- 99 Mr Foo Maw Shen
- 100 Mr Chandra Mohan Rethnam
- 101 Mr Yeo Soo Mong Tony
- 102 Mr Lee Wei Yung
- 103 Ms Lee Mong Jen
- 104 Mr Bernard Sahagar s/o Tanggavelu
- 105 Ms Nirmala Ravindran
- 106 Ms Kanyakumari d/o Veerasamy
- 107 Mr Eu Hai Meng
- 108 Mr Hue Kuan Chen Wilson

- 109 Mr Jason Chan Kwok Chuan
- 110 Mr Amolat Singh
- 111 Mr Liow Wang Wu Joseph
- 112 Mr Anparasan s/o Kamachi
- 113 Mr Parwani Vijai Dharamdas
- 114 Mr Soh Kar Liang
- 115 Mr Leck Kwang Hwee Andy
- 116 Mr Abdul Salim Ahmed Ibrahim
- 117 Ms Lim Lay Choo Jennifer
- 118 Mr Loh Eu Tse Derek
- 119 Mr Loke Siew Meng
- 120 Mr Andrew Wu Chih Wei
- 121 Mrs Stefanie Yuen Thio
- 122 Ms Christine Sekhon
- 123 Mdm Wong Su-Hsien Audrey
- 124 Mdm Yeow Tin Tin Margaret
- 125 Mr Rajesh Sreenivasan
- 126 Mr Edwin Lee Peng Khoon
- 127 Mr Low Cheong Yeow
- 128 Mr Chen Nan Chung Burton
- 129 Mr Jonathan Lim Tiek Beng
- 130 Mr Renganathan Nandakumar
- 131 Mr Zaminder Singh Gill
- 132 Mr Christopher Anand s/o Daniel
- 133 Mr Tan Teck San Kelvin
- 134 Mr Lawrence Tan Aik Leng
- 135 Mr Thomas John
- 136 Ms Ho Kim Foong
- 137 Ms Leow Tze Hoon Christabel
- 138 Mr Philip Fong Yeng Fatt
- 139 Mr Tang Chi Loong
- 140 Mr Chey Cheng Chwen Anthony
- 141 Mr Cosmas Stephen Gomez
- 142 Mr Nandakumar Ponniya
- 143 Mr Lim U Wei Ralph Howard
- 144 Mr Bernard Chiu Hsu-Hwee
- 145 Mr Gong Chin Nam
- 146 Mr Yeo Kim Hai Patrick
- 147 Mr Goh Chye Hock Joseph
- 148 Mr K Muralitherapany
- 149 Mr Ang Wee Tiong
- 150 Ms Lam Shiao Ning
- 151 Mr Yeo Khee Chye Raymond
- 152 Mr Michael Low Wan Kwong
- 153 Ms Subashini d/o Narayanasamy

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- 154 Mr Siraj Omar
- 155 Mr Khaira Akramjeet Singh
- 156 Mr Ng Kim Beng
- 157 Mr Gan Kian Koon Gerry

- 158 Mr Henry Heng Gwee Nam 159 Mr Pillai Pradeep G Mr Lim Choon How 160 Mr Cheong Chee Min 161 162 Ms Choo Poh Hua Josephine 163 Mr Namasivayam Srinivasan 164 Mr Derek Tan Jet Wah Mr Eusuff Ali s/o N B M Mohamed Kassim 165 166 Mr Lem Jit Min Andy 167 Mr Chen Chee Yen Mr Jeeva Arul Joethy 168 169 Mr Chan Kah Keen Melvin 170 Mr Say Chin Phang Sean 171 Mr Andrew Ho Yew Cheng Mr Christopher Chong Chi Chuin 172 173 Mr Tan Chuan Bing Kendall Ms Lau Yee Wan Sharon 174 175 Mdm Lee Su Yee 176 Mr Low Yew Shen 177 Mr Patrick Tan Tse Chia 178 Mr Chan Jin Han 179 Mr Adrian Wong Soon Peng Mr Ong Sing Huat (Nick) 180 181 Mr Chia Peng Kiat Kenneth 182 Mr Chan Wei Meng 183 Ms Phang Sui Choon (Michelle) Mr Yee Weng Wai Bernard 184 185 Ms Tsin Jenny 186 Mr Desmond Tan Yen Hau Mr Raymond Lam Kuo Wei 187 188 Mr Sim Chong 189 Mr Melvin See Hsien Huei
- Mr Ho Ying Ming 190
- Mr Edmund Eng Zixuan 191
- Mr Dennis Chua Soon Chai 192

- 193 Ms Lim Chen Chen
- 194 Mr Mark Jerome Seah Wei Hsien
- 195 Ms Rajan Menon Smitha
- Mr Arvind Daas Naaidu 196
- 197 Ms Lim Hui Ying
- 198 Ms Soh Ean Leng Angeline
- 199 Mr Ajaib Haridass
- 200 Mr Chia Ho Choon
- 201 Mr Andrew Yeo Khirn Hin
- 202 Mr Chai Ming Kheong Joseph
- 203 Mr Chai Ming Fatt James
- 204 Mr Chan Hock Keng
- 205 Mr Alvin Cheng Sun Cheok
- Ms Ang Mei-Ling Valerie Freda 206
- Mr Chia Peng Chuang 207
- Ms Chiang Ju Hua Audrey 208
- Mr Chan Ju-Lian 209
- 210 Mr Chia Jin Chong Daniel
- 211 Mr Chew Kiat Jinn
- 212 Ms Chee Hui Yen Charlene Clara
- 213 Mr Alvin Lim Jun Hao
- 214 Ms Aw Wen Ni
- 215 Mr Baldev Singh Bhinder
- 216 Ms Chen Weiling
- 217 Mr Darrell Low Kim Boon
- 218 Ms Fu Simin Charmaine
- 219 Mr Chu Hua Yi
- Ms Fong Lee Cheng Jennifer 220
- Mr Chow Chao Wu Jansen 221
- Ms Foo Yuet Min 222
- 223 Mr Adam Muneer Yusoff Maniam
- 224 Ms Charmaine Chan-Richard
- 225 Ms Chia Ru Yun Megan Joan
- Mr Ho Mingjie Kevin 226

The following appointees' term expired on 30 November 2017:

- Mr Yeo Khirn Hai Alvin, SC 14 Mr Brown Anthony Pereira 1 Mr Goh Siong Pheck Francis 2 Mr Nehal Harpreet Singh, SC 15 Ms Wong Hur Yuin 3 Mr George Lim Teong Jin, SC 16 Mr Ee Chong Nam, Andrew 17 Mr Chooi Yue Wai Kenny 4 Mr Wee Chow Sing Patrick Ms Chan Shu Fung Elaine 5 18 Mdm Ho Puck Chin Caroline Mr Wai Chee Leong Ronnie 6 19 Mr Yuen Simon Mr Sandrasegara Manoj Pillay 7 20 8 Ms Teo Siew Kim Gwendoline 21 Ms Julia Yeo Heem Lain Mr Ng Chee Weng, Max 9 Mr Tay Keow Ming 22 10 Mr Alban Kang Choon Hwee 23 Mr Samuel Seow Theng Beng 11 Mr Muthu Kumaran s/o Muthu Santhana 24 Mr Eugene Singarajah Thuraisingam 25 Mdm Cheng Su Yin Judy Krishnan Mr John Ng Puay Hong Ms Loh Jen Wei 12 26
- Mr James Leslie Ponniah 13

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  - Ms Tay Hong Ling Mabel

The following appointees' term will expire on 17 August 2019:

- 1 Mr Tan Cheng Han, SC
- 2 Mr Andrew Chan Chee Yin
- 3 Ms Ang Hui Ming Vivian
- Ms Ang Siok Hoon 4
- 5 Mr Bernard Tan Kim Swee
- Ms Catherine Lim Chui Ling 6
- 7 Mr Chan Wai Kit Darren Dominic
- 8 Mr Chia Voon Jiet
- 9 Mr Chong Keen Loon David
- Mr Choo Chih Chien Benjamin 10
- Ms Corinne Taylor Lai Sze Huei 11
- Mr Daniel Tay Yi Ming 12
- Mr Daryl Ong Hock Chve 13
- 14 Mr Dayne Ho Chung Wei
- Mr Derek Kang Yu Hsien 15
- Ms Ellen Lee Geck Hoon 16
- 17 Mr Gaw Ying Charn Benjamin
- Mr Goh Kok Leong 18
- Ms Grace Kwek loo Lee 19
- 20 Ms Jennifer Leong Pek Lin
- 21 Mr Joseph Lee Sien Liang
- Mr Lam Chung Nian 22
- Mr Lim Yee Ming 23

- Mdm Linda Phua Mui Lu 24
- 25 Mr Ling Daw Hoang Philip

#### **REGULATED FOREIGN LAWYERS**

The following appointees' term will expire on 14 December 2019:

- 1 Mr Alan Joseph Dickson
- 2 Mr Alexander George
- Shepherd
- Mr Andrew Jonathan Brereton 3
- Mr Andrew Robert Schleider 4
- 5 Mr Arnold Iur Gerscha
- 6 Mr Barry Lewis Irwin
- Mr Barrye Langhorne Wall 7
- Mr Benjamin Jonathan Rose 8
- Mr Bruce Reid Schulberg 9
- 10 Ms Chen Xi
- 11 Mr Christopher James Paul Bradley
- Mr David Harris Zemans 12
- Mr David Lionel Barwise 13
- Mr David William Platt 14
- 15 Ms Dominique Lucie Rondest Ép. Lombardi

- Ms Loh Wai Mooi 26
- 27 Mr Low Gin Inn Leon
- 28 Mr Mark Cheng Wai Yuen
- 29 Mr Mohamed Gul
- Mr N K Raiarh 30
- Mr Navin Joseph Lobo 31
- Mr Peh Nam Chuan Adrian 32
- 33 Mr Ponnampalam Sivakumar
- Mr Ramasamy s/o Karuppan Chettiar 34
- Mr Richard Tan Kheng Swee 35
- Mr Ricquier William John Munden 36
- Mr Rodney Keong Kean Soon 37
- Ms Salehah Bte Johari 38
- 39 Ms Selvam Arfat Nee Arfat Beebee Binte Noor Mohamed Abdul Latiff
- 40 Mr Sunit Chhabra
- 41 Mr Suresh Divyanathan
- Mr Tan Hsuan Boon 42
- Mr Tan Wei Shyan 43
- Mr Tan Wen Cheng Adrian 44
- 45 Mr Teo Ke-Wei Ian
- 46 Ms Winnifred Gomez
- Mr Wong Kin Kit Winston 47
  - 48 Mr Yeo Kian Wee Andy

- 16 Mr Eric Jay Piesner
- Mr Fernando Gandioli 17
- Mr George Matthew Sheridan 18
- 19 Mr Henry David Nigel Goodwin
- 20 Mr Jai Pathak
- Mr Jamie Edward Harrison 21
- Mr John Alexander Campbell Dick 22
- 23 Mr Joseph He Jun
- Mr Kai-Niklas Anton Schneider 24
- 25 Ms Kana Manabe
- 26 Ms Kayane Helena Proudian
- Mr Kent Napier Phillips 27
- Mr Khai Minh Dang 28
- Mr Ko Hanamizu 29
- 30 Mr Mark Alan Jacobsen
- Mr Mark Errington 31

Ms Peng Pheng Lim

Mr Philip James Badge

Mr Philip Winston Lee

Mr Rahul Guptan

Mr Rajiv Gupta

G Hanna

Mr Michael Kelly Malone

Mr Nicholas Michael Benedict

Mr Robert Charles John Foote

Mr Robert Thomas Palmer

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The following appointees' term expired on 17 November 2017:

- Mr Benjamin Giaretta 1
- 2 Mr Charles Douglas Ball
- Mr Gregory Robert Salathe 3
- Mr Iain Melcolm Sharp 4
- Mr Jay Frederick Krause 5
- Mr John Nels Viverito 6
- Mr Kevin Robert Owen 7

#### LAY PERSONS

The following appointees' term will expire on 14 December 2019:

- 1 Mr Ashvinkumar s/o Kantilal
- 2 Mrs Belinda Charles
- Mrs Chew Kwee Tiang 3
- Mr Chng Beng Guan 4
- 5 Dr Goh Chong Chia
- 6 Mr Goh Ngan Hong Mr Jamshid Medora
- 7 8 Mr K C Ting, John
- Mr Kwan Yew Huat 9
- Mr Lai Hock Meng 10
- Mr Lee Kut Cheung 11
- Mr Lim Hon Chee Eric 12
- 13 Dr Lim Lan Yuan
- Mr Loi Hwee Yong 14
- Mr Michael Wong C K 15

The following appointees' term expired on 14 December 2017:

Mr Chris Liew Peng Fook 1

2

Dr Khoo Chong Yew (deceased)

The following appointees' term will expire on 14 April 2019:

1	Mr Adrian Soh	4	Mr Andy Tan Chye Guan
2	Asst Prof Alvin See Wei-Liang	5	Ms Annie Lee
3	Prof Andrew Harding	6	Prof Chiew Sing Ping

- Mr Rooman Richards Bundy 41
- Mr Saugata Mukherjee 42
- 43 Mr Simon James Brown
- 44 Mr Simon James Plowright Petch
- 45 Ms Stephanie Jane Keen
- Mr Stephen Begley 46
- Mr Stephen Roberts Payne 47
- Mr Takeshi Komatsu 48
- 49 Mr Wade Matthew Coriell
- Mr Marcus William Davidson 8 Hinkley
- Mr Peter Megens 9
- Mr Philippe Pierre Borens 10
- Mr Stephen Palmer Adams 11
- Mr William Richard Kirschner 12
- 13 Ms Yingying Li
- 16 Mr Mirza Iskander Namazie
- Dr Ng Kheng Siang 17
- Mrs Noor Quek 18
- Er. Ong Ser Huan 19
- 20 Mr Ong Tze Boon
- Mr Seah Choo Meng 21
- Mr Tan Seng Chuan 22
- Dr Tan Tiong Tee Clarence 23
- Mdm Teo Meng Hua 24
- 25 Dr Teoh Hoon Cheow
- Mr Tjio Kay Loe 26
- Mr Willy Shee 27
- 28 Mr Yeo Boon Hon
- 29 Ms Yim Kam May

7	Mr Chua How Kiat	30
8	Mr Clarence Ting	31
9	Assoc Prof Daniel William Puchniak	32
10	Mr Ding Hock Chai	33
11	Mr Frankie Chia Soo Hien	34
12	Mr Goh Kia Hong	35
13	Ms Grace Lee Soo Hiam	36
14	Mr Han Liang Siew, Louis	37
15	Assoc Prof Helena Whalen-Bridge	38
16	Assoc Prof Henry Gao	39
17	Prof Ho Yew Kee	40
18	Prof James Penner	41
19	Ms Joanne Lim	42
20	Mr John Lim Geok Peng	43
21	Ms Junie Foo	44
22	Ms Kuan Li Li	45
23	Dr Lai Siang Hui	46
24	Mr Lee Chong Kwee	47
25	Mr Lim Boon Cheng	48
26	Mr Lim Kim Cheong	49
27	Er. Lim Peng Hong	50
28	Mr Lim Thien Su Gerald	51
20	Dr Laka Chi Mai Datar	

29 Dr Loke Chi Wei Peter

The following appointees' term expired on 14 April 2018:

1 Ms Anju Patwardhan

2 Assoc Prof Gary Bell

#### LEGAL SERVICE OFFICERS

- 1 Mr Adam Nakhoda
- 2 Mr Anandan s/o Bala
- 3 Mr Andre Moses Tan Chang Ann
- 4 Mr Andrew Abraham
- 5 Ms Ang Ching Pin
- 6 Ms Ang Feng Qian
- 7 Ms April Phang Suet Fern
- 8 Mr Benjamin Yim Geok Choon
- 9 Ms Beverly Wee Ying Ling
- 10 Ms Brenda Chua Wei Ling
- 11 Ms Carrie Chan Su-Lin
- 12 Mr Chan Wang Ho
- 13 Ms Charlene Tay Mei Woon
- 14 Ms Chong Chin Chin
- 15 Mr Chong Kah Wei
- 16 Mr Christopher Goh Eng Chiang
- 17 Mr Christopher Ong Siu Jin
- 18 Mr Christopher Tan Pheng Wee
- 19 Ms Chung Yoon Joo

- 30 Mr Ooi Hoe Yang (Danny)
- 31 Mr Rohan Kamis
- 32 Dr Sandra Booysen
- 33 Ms Sirikit Oh
- 34 Assoc Prof Stephen Bull
- 35 Mr Sunny Quek Ser Khieng
- 36 Mr Tan How Chuan (Sam)
- 37 Mr Tan Kuang Hui
- 38 Mr Tan See Chee
- 39 Dr Tan Teng Hooi
- 40 Dr Tan Yuen Lan, Diana
- 41 Prof Thio Li-ann
- 42 Mr Thomas Sit Kwok Wing
- ₁3 Er. Tong Chi Wai
- 44 Assoc Prof Umakanth Varottil
- 45 Assoc Prof Wang Jiangyu
- 46 Mr Willie Cheng
- 47 Dr Wilson Chew Huat Chye
- 48 Dr Wong Chiang Yin
- 49 Ms Wong Lai Ping
- 50 Dr Wong Tien Hua
- 51 Dr Yeo Khee Quan

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- Mr Tan Chor Sen (Christopher)
- 20 Ms Cornie Ng Teng Teng
- 21 Ms Crystal Ong Wai Mun
- 22 Mr Daniel Koh Poh Leong
- 23 Mr David Lee Yeow Wee
- 24 Mr David Lim Hock Choon
- 25 Mr David Lim Jit Hee
- 26 Mr David Low Quan Ming
- 27 Ms Deena Bte Abdul Aziz Bajrai
- 28 Ms Diane Tan Yi-Lui
- 29 Mr Edgar Foo Mau Peng
- 30 Ms Elena Yeo Ju-Lan
- 31 Ms Elizabeth Lee Liang Mae
- 32 Mr Eugene Teo Weng Kuan
- 33 Ms Gay Hui Yi
- 34 Mr Gilbert Low Teik Seang
- 35 Mr Gnanasihamani Kannan
  - 36 Mr Gordon Oh Chun Wei
  - 37 Ms Hamidah Bte Ibrahim
  - 38 Mr Han Ming Kuang

39 Ms Hee Mee Lin 40 Mr Hon Yi Mr Imran Bin Abdul Hamid 41 42 Mr Ivan Chua Boon Chwee 43 Mr James Elisha Lee Han Leong Ms Janet Wang Lan Jee 44 45 Ms Janice Wong Shi Hui Ms Jasbendar Kaur 46 Mr Jason Tan Theng Kok 47 Ms Jasvender Kaur 48 Ms Jean Chan Lay Koon 49 Mr Jevendran s/o Jevapal 50 51 Ms Jill Tan Li Ching 52 Mr John Lu Zhuoren 53 Mr John Ng Mr Joseph Yeo Swee Teck 54 Mrs Joyce Chao Suling 55 Ms Joyce Low Wei Lin 56 57 Ms Kamalambigai Ponnampalam 58 Ms Kan Shuk Weng Ms Karen Ang Aiping 59 Ms Karen Loh Pei Hsien 60 Ms Kathryn Low Lye Fong 61 Ms Kathryn Thong Lijuan 62 Mr Kenneth Yap Yew Choh 63 64 Mr Kessler Soh Boon Leng 65 Mr Kow Keng Wee Mr Lau Wing Yum 66 Mr Lee Cheow Han 67 Mr Lee Chuan Huei 68 Mr Lee Sing Lit 69 70 Ms Lee Ti-Ting Ms Lee Yean-Lin 71 Mr Leonard Goh Choon Hian 72 73 Ms Lim Jen Hui 74 Mr Lim Lian Yi Mr Lim Keng Yeow 75 76 Mrs Lim Su Ching 77 Mr Lim Tse Haw 78 Mr Lim Yew lin 79 Mr Loo Ngan Chor Mr Louis Agnelo D'Souza 80 Mr Louis Ng Shi Zheng 81 Ms Low Siew Ling 82 83 Mr Luke Tan Loke Yong Mr Luke Tang 84 Ms Lynda Lee Gek Huang 85 Ms Lynette Yap Beng Lyn 86 Mr Marcus Song Ee Pin 87

88 Ms Marie Christina Koh Sok Kheng

- 89 Mr Mark Jayaratnam
- 90 Mr Mark Tay See Keng
- 91 Mr Marvin Bay Boon Teck
- 92 Mr Mathew Joseph
- 93 Ms May Lucia Mesenas
- 94 Ms Miranda Yeo Eng Joo
- 95 Mr Mohamed Faizal s/o Mohamed Abdul Kadir
- 96 Ms Natalie Yu-Lin Morris
- 97 Mr Ng Cheng Thiam
- 98 Mr Ng Der Lim
- 99 Ms Nor'ashikin Bte Samdin
- 100 Mr Ong Chin Heng
- 101 Ms Ong Chin Rhu
- 102 Ms Ong Luan Tze
- 103 Mr Ow Yong Tuck Leong
- 104 Mr Paul Chan Wei Sern
- 105 Mr Paul Chia Kim Huat
- 106 Ms Peggy Pao Pei Yu
- 107 Mr Peter Koy Su Hua
- 108 Mr Phang Hsiao Chung
- 109 Mr Phua Wee Chuan
- 110 Mr Prem Raj s/o Prabakaran
- 111 Mr Ramu Miyapan
- 112 Ms Ravneet Kaur
- 113 Mr Reynard Cheok Yu-Liang
- 114 Mr Ronald Gwee Tiong Kee
- 115 Ms Sabrina Choo Wen Shan
- 116 Ms Salina Bte Ishak
- 117 Mr Samuel Chua Hwa Kuan
- 118 Ms Sandra Looi Ai Lin
- 119 Ms Sarah Lam Yan Xia
- 120 Ms Serene Seet Lay Cheng
- 121 Mrs Shahla Iqbal
- 122 Mr Shaiffudin Bin Saruwan
- 123 Ms Sharmila Sripathy
- 124 Ms Sharon Ong Su Min
- 125 Mr Shawn Ho Hsi Ming
- 126 Mr Sheik Mustafa Bin Abu Hassan
- 127 Ms Shobha Gopalakrishnan Nair
- 128 Mr Stanley Kok Pin Chin
- 129 Mr Sunari Bin Kateni
- 130 Ms Suriakumari d/o Sidambaram
- 131 Mr Tan Jen Tse
- 132 Mr Teo Guan Siew
- 133 Mr Terence Chua Seng Leng
- 134 Mr Terence Ong
- 135 Ms Then Ling
- 136 Ms Toh Hwee Lian
- 137 Mr Toh Shin Hao

Mr Toh Yung Cheong 138

Mrs Wendy Chang Mun Lin 139

- Mr Winston Cheng Howe Ming 140

142 Mr Wong Kok Weng

- 143 Ms Wong Li Tein
- Ms Wong Peck 144

141 Ms Wong Choon Ning

#### Active Review Committees Between 1 September 2017 to 31 August 2018

As at 1 September 2017, there were 12 cases pending from the previous review year and 92 Review Committees were appointed for each case referred during this review year. The Review Committee either directs dismissal of a complaint with reasons or refers the same to the Chairman of the Inquiry Panel for further investigation.

Out of a total of 104 cases, the results are as follows:

- 39 cases were dismissed completely;
- 38 cases were fully recommended for further investigation by an Inquiry Committee;
- 15 cases contained both a direction for dismissal for some complaints and a recommendation for . further investigation for the rest by an Inquiry Committee;
- 2 cases were withdrawn by the Complainant; and
- 10 cases are still pending as at 31 August 2018.

#### Active Inquiry Committees Between 1 September 2017 to 31 August 2018

As at 1 September 2017, there were 27 cases pending from the previous review year. To date, 54 Inquiry Committees have been constituted to look into the complaints which have been referred by the Review Committees during this review year. 59 Inquiry Committees have completed their investigations and the results are as follows:

- 34 cases were dismissed:
- 9 cases were recommended for warnings, reprimand or imposition of penalties;
- 8 cases were referred for formal investigations by the Disciplinary Tribunal;
- 3 cases were withdrawn by the Complainant; and
- 5 cases where the Inquiry Committees had recommended partial dismissals. As such, parts of these cases were either recommended for warnings, reprimand or imposition of penalties on the Respondents, or to be referred to the Disciplinary Tribunal.

Extensions of time were granted in several cases because of the unavailability of either the Complainant or the Respondent and the difficulty in fixing dates suitable to all parties. In some cases, extensions were granted due to the complexity of the cases. 22 cases are pending as at 31 August 2018.

Finally, I would like to thank all members of the Inquiry Panel for their valuable time and hard work put into handling the cases assigned to them. It is the willingness of members to take on these duties that ensures the integrity of the practising profession and upholds its independence.

Dated this 31<sup>st</sup> day of August 2018

Philip Jeyaretnam, SC Chairman Inquiry Panel

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# O4 SERVING THE COMMUNITY

# **COMPENSATION FUND**

Aziz Tayabali Samiwalla, Chairperson

The Council administers the discretionary Compensation Fund (the "Fund") that can make grants to reduce or mitigate loss suffered by any person in consequence of dishonesty of a lawyer in connection with his/her practice in Singapore or any trust in Singapore of which the lawyer is a trustee. Such grants may also be made to compensate for loss as a result of the dishonesty of an employee of a law practice in the course of his/her employment. The Fund is administered under the terms of section 75 of the Legal Profession Act and the Legal Profession (Compensation Fund) Rules.

Every practising member of the Law Society contributes a sum of \$100 per year to the Fund when he/she renews his/her full-time practising certificate. Those applying for Practising Certificates after 1 October contribute a sum of \$50 to the Fund.

One application arising from the dishonesty of Mustaffa Bin Abu Bakar reported in year 2016 continues to remain pending and has been put on hold until the claimant is able to provide supporting documents for the Committee to consider the application further. However, as of to-date, the claimant has still not provided the supporting documents requested.

For the period under review from 1 September 2017 to 31 August 2018, the Committee received an application (arising from the dishonesty of Zulkifli Bin Amin) for review of a further grant from the fund where Council had previously granted 50% of the claim. After careful consideration of the appeal application, Council resolved to reject the application for a further grant from the fund. To date for this period, no new application has been received by the Committee for consideration/review.

Following President Gregory Vijayendran's speech at the Opening of the Legal Year 2018, that victims of lawyers' fraud are also a vulnerable group, the Committee embarked on reviewing the Compensation Fund guidelines that had been used for many years by past Committees and Council. In principle the Committee has reviewed and agreed to amend the guidelines to ascertain how to unlock more of the Fund to assist such victims. The amendments to these guidelines will come into force once approved by Council.



Members of the Compensation Fund Committee

Committee Members

Secretariat Representative Aziz Tayabali Samiwalla [CHAIRPERSON] Tan Kay Kheng [VICE-CHAIRPERSON] Tan Gim Hai Adrian [COUNCIL REPRESENTATIVE] Kuah Boon Theng, SC Lam Kuet Keng Steven John Lau Kah Hee Peter Chong Siong Siang Tan Jee Ming Sean Francois La'Brooy

Rajvant Kaur

### PROFESSIONAL INDEMNITY

Lok Vi Ming, SC, Chairperson

The Compulsory Professional Indemnity Scheme (the "Scheme") was renewed for 2018/2019 on the same terms and conditions as the 2017/2018 Policy.

In 2016, following a tender exercise, it was agreed that the 2017/2018 Standard Premium would be reduced by 1% for the 2018/2019 period if the average loss ratio for the preceding 6 complete years did not exceed 60%. Unfortunately, the average loss ratio for those years exceeded 60% (being 66%), so we did not qualify for the additional 1% reduction on the 2017/2018 Standard Premium. We therefore had to renew the Scheme Policy on the expiring terms and conditions.

As at the end of April 2018, 890 Law Practices were insured under the Scheme. This consists of:

Type of Law Practice	Number
Sole Proprietors, Partnerships and Sole Director LLCs	651
Law Corporations	159
Limited Liability Law Partnerships	80

The number of Law Practices has increased steadily over the years since 2013. It was then 817 Law Practices compared to the current figure of 890, which is an increase by about 9%. Similarly, the total number of Insured Persons has increased since 2013/2014. For the current Scheme Policy Year, 5,132 individuals were insured as at the end of April compared to 4,302 in 2013/2014 for the same period. Individual insureds (i.e. those who contribute to the premium) for the current period comprise the following:

- Practitioners
- Foreign Lawyers
- "Singapore Lawyers" (i.e. Singapore advocates and solicitors engaged in the overseas offices of Singapore Law Practices, for whom Practising Certificates are not required)
- Locum Practitioners
- Regulated Non-Practitioners (introduced in 2016)

The growth is mainly attributable to the number of Practitioners – 4,963 for the current Scheme Policy Year, which is about 20% more than the number of Practitioners in 2013/2014. On the other hand, there has been a decline in the number of Foreign Lawyers and Locum Practitioners since 2013.

The Scheme continues to be insured by the insurers shown in the table below:

MS First Capital Insurance Limited (previously known as First Capital Insurance Limited)	Lead Insurer – 50%
ERGO Insurance Pte Ltd.	Co-Insurer – 10%
India International Insurance Pte Ltd	Co-Insurer – 15%
QBE Insurance (Singapore) Pte Ltd	Co-Insurer – 10%
Zurich Insurance Company Ltd (Singapore Branch)	Co-Insurer – 15%

Committee Members	Lok Vi Ming, SC [CHAIRPERSON] Pan Xingzheng Edric [VICE-CHAIRPERSON] M Rajaram [COUNCIL REPRESENTATIVE] Eusuff Ali s/o N B M Mohamed Kassim Goh Keng Yeow Simon Mohamed Ibrahim s/o Mohamed Yakub Ong Lee Woei Pateloo Eruthiyanathan Ashokan
Secretariat Representative	Rajvant Kaur

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# 05 ACKNOWLEDGEMENTS

# ACKNOWLEDGEMENTS

The Law Society is grateful for the support of the following law practices and organisations whose partners, directors, associates, legal officers and legal counsel have contributed their time and effort to carry out the work of the Law Society:

A C Fergusson Law Corporation A C Shone & Co A. Rohim Noor Lila LLP Abdul Rahman Law Corporation Abraham Logan & Partners Achievers LLC Advent Law Corporation Advocatus Law LLP Allen & Gledhill LLP Allen & Overy LLP Amica Law LLC Amolat & Partners Ann Tan & Associates APEX Law LLP Ari Goh & Partners Arul Chew & Partners Ascendant Legal LLC AsiaLegal LLC Atkins Law Corporation Avodah Advocates LLC Aziz Tavabali & Associates B Rengarajoo & Associates Baker & McKenzie.Wong & Leow Banyan Tree Hotels & Resorts Pte Ltd **Bayfront Law LLC** Belinda Ang Tang & Partners Bih Li & Lee LLP Bird & Bird ATMD LLP Blackoak LLC Braddell Brothers LLP C Paglar & Co Catherine Lim LLC Cavenagh Law LLP Central Chambers Law Corporation Characterist LLC Chia Wong LLP Chung Ting Fai & Co

City Law LLC Clasis I I C Clifford Chance Pte Ltd Clifford Law LLP Clyde & Co Clasis Singapore Pte Ltd CMS Cameron McKenna Nabarro Olswang (Singapore) LLP Colin Ng & Partners LLP Collyer Law LLC Consilium Law Corporation Continental Law LLP Cornerstone Law LLP **CTLC Law Corporation** Damodara Hazra LLP David Lim & Partners LLP David Nayar and Vardan DCMO Law Practice LLC De Souza Lim & Goh LLP Deepak Raja & Associates Dennis Chua & Co Dentons Rodyk & Davidson LLP Derrick Wong & Lim BC LLP Dharma Law LLC Drew & Napier LLC Duane Morris & Selvam LLP **DWFLLP** Eden Law Corporation Edmond Pereira Law Corporation Eldan Law LLP Ella Cheong LLC Engelin Teh Practice LLC Equity Law LLC Essex Court Chambers Duxton Ethos Law Corporation Eugene Thuraisingam LLP Eurofin Investments Pte Ltd **Eversheds Harry Elias LLP** 

**Fidelis Law Corporation** Flint & Battery LLC Foo & Quek LLC Fortis Law Corporation Freshfields Bruckhaus Deringer Singapore Pte Ltd Gateway Law Corporation Gavan Law Practice LLC Genesis Law Corporation George Hwang LLC **Global Legal Solutions** Gloria James-Civetta & Co Halijah Mohamad & Co Harold Seet & Indra Raj Herbert Smith Freehills LLP Hilborne Law LLC Ho & Wee LLP Ho Wong Law Practice LLC Hogan Lovells Lee & Lee Hoh Law Corporation Holborn Law LLC Holman Fenwick Willan Singapore LLP hslegal LLP I.R.B. Law LLP Incisive Law LLC Infinitus Law Corporation Intel Corporation Intelleigen Legal LLC Jenny Lai & Co Jispal Law Chambers Jones Dav loo Toon LLC Joyce A. Tan & Partners LLC JusEquity Law Corporation **Justuris Law LLC** K L Tan & Associates K Prasad & Co Kai Law Chambers Kalco Law LLC Karuppan Chettiar & Partners Kel LLC Kelvin Chia Partnership Kennedys Legal Solutions Pte Ltd KhattarWong LLP Law Connect LLC Law In Order LawHub LLC Lawrence Chua Practice LLC

Lee & Lee Lee Bon Leong & Co Lee Chai & Boon LLP Legal Clinic LLC Legal Solutions LLC Legis Point LLC Lexcompass LLC Lim Hua Yong LLP Lim Soo Peng & Co LLP Lisa Sam & Company Loo & Partners LLP LS Lim Law Practice Lumen Law Corporation LVM Law Chambers LLC Lyn Boxall LLC Mahmood Gaznavi & Partners Malkin & Maxwell LLP Mallal & Namazie Michael Hwang Chambers LLC Michael Khoo & Partners Michael Por Law Corporation Mirchandani & Partners **MOI Law Corporation** Morgan Lewis Stamford LLC MSC Law Corporation N S Kang Nair & Co LLC Nanyang Law LLC Narkoorsha Law Corporation National University of Singapore Norton Rose Fulbright (Asia) LLP OC Oueen Street LLC Oon & Bazul LLP **OTP Law Corporation** Patrick Ong Law LLC Peter Low & Choo LLC Prasanna Devi LLC Premier Law LLC Providence Law Asia LLC PRP Law LLC PY Legal LLC Quahe Woo & Palmer LLC Rajah & Tann Singapore LLP Rajan Chettiar LLC **Rajen Law Practice** Ramana Law Corporation Ramdas & Wong

Ramesh Tiwary **Ravindran Associates LLP** Ray Louis Law Corporation Raymond Yeo Ressos Legal Pte. Ltd. RHTLaw Taylor Wessing LLP Riaz LLC **Rio Tinto Singapore** Robert Wang & Woo LLP Robertson Chambers LLC **Rockwills Trustee Ltd** RPC Premier Law Pte Ltd Satwant & Associates Selvam LLC Shook Lin & Bok LLP Silvester Legal LLC Sim Chong LLC Sim Mong Teck & Partners Singapore Kindness Movement Sterling Law Corporation Straits Law Practice LLC Surian & Partners T L Yap Law Chambers LLC Tan Kok Quan Partnership Tan Rajah & Cheah Taylor Vinters Via LLC Templars Law LLC Tito Isaac & Co LLP TSMP Law Corporation United Legal Alliance LLC Vision Law LLC Winchester Law LLC Wong & Leow LLC Wong Alliance LLP Wong Thomas & Leong WongPartnership LLP Yusarn Audrey Zouk Consulting Pte Ltd

The Law Society would also like to thank the following for their support of the work of the Society:

Supreme Court of Singapore State Courts of Singapore Syariah Court Attorney-General's Chambers Singapore Academy of Law Singapore Institute of Legal Education Ministry of Law Ministry of Culture, Community and Youth Ministry of Social and Family Development Ministry of Home Affairs Other Government Ministries and Statutory Boards



# 06 PRO BONO SERVICES

### Law Society Pro Bono Services Annual Report 2017/2018

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#### Vision and Mission

Law Society Pro Bono Services serves the community by facilitating access to justice for the needy and vulnerable so that all may have access to justice in Singapore.

#### Background of the Law Society Pro Bono Services

The Law Society actively promotes pro bono work to address the legal needs of those who cannot afford legal services. Over the years, it has initiated and implemented numerous pro bono programmes to provide comprehensive pro bono legal assistance for the disadvantaged in our community as well as for organisations serving the needy.

In 2017, the Law Society incorporated Law Society Pro Bono Services ("LSPBS"), its first whollyowned subsidiary to rationalize, streamline and enhance oversight of its access-to-justice mission for the coming decades. With effect from 1 April 2017, LSPBS has undertaken the provision of pro bono services from the Law Society. The establishment of LSPBS has facilitated the distinct branding of the Law Society's access to justice initiatives, through a clearer separation from the Law Society's other core functions of regulation, representation and law reform.

LSPBS is a public company limited by guarantee. It is a registered charity and is an Institution of a Public Character (IPC). Its primary objects are to:

- (a) implement the provision of pro bono legal services in Singapore;
- (b) coordinate the provision of civil, criminal and community pro bono legal services with various agencies;
- (c) conduct and coordinate volunteer recruitment drives for pro bono legal services, manage and monitor activities of volunteers and implement training initiatives for volunteers;
- (d) identify opportunities for pro bono legal services; and
- (e) protect and assist the public in all matters relating or ancillary or incidental to the law.

#### Message from Chairman

At the heart of the Law Society is our mission on access to justice and pro bono (doing good). We have witnessed the glorious growth of our pro bono arm of the lawyers growing from strength to strength over the last decade or so. From the small beginnings in the Law Society Pro Bono Services office at the then Subordinate Courts in September 2007 to the corporatized entity Law Society Pro Bono Services close to a decade later on 1 April 2017. The resources available to us today are indisputably greater than they have been at any point of our earlier history. But this humbles us and keeps us grateful for the illustrious work of our predecessors, partners and practitioners who have brought us to this point.

We have seamlessly transitioned from an in-house department to a company limited by guarantee. This is no mean feat and one which has its own share of complexities. From life in the belly of a statutory society to a charity that is a corporate personality of its own. The cultural change within LSPBS and the new regulatory regime needed to be internalized and complied with by the staff team. Kudos to the team led by our enthusiastic and dynamic CEO Tanguy Lim for not only adjusting well but also thriving in this new environment.

CLAS continues to be a jewel in the crown for the Law Society. I am particularly pleased that it is turning out to be an Office of Private Defender. There is invaluable turbo-boosting of CLAS via the generous funding of the Ministry of Law and pioneering partnership in the CLAS Fellowship of our five largest law firms, Allen & Gledhill, Dentons Rodyk, Drew & Napier, Rajah & Tann and WongPartnership. There is outstanding volunteer service from the CLAS Steering Committee headed by Presiding Judge of the State Courts, See Kee Oon, our CLAS Committee spearheaded by Board Member Derek Kang and the MOU Firms who volunteer for CLAS assignments. There is outstanding staff services from our CLAS Advocates, CLAS Fellows and the Secretariat HQ ably directed by CLAS Director, Gopinath Pillai. Gopi's mastery of both the big picture and details during the CLAS Steering Committee meetings on access of justice parameters examined have been a joy to behold. It is also ample proof of his unstinting devotion to this cause of providing criminal legal aid to the indigent.

Steady and solid support continue to be provided by our three other pillars of LSPBS namely, the Community Legal Clinics Committee (led by Cyril Chua and later jointly by Cyril Chua and Hany Soh), Project Law Help Committee (led by Jeffrey Lim and later Juliana Yap) and Law Awareness Committee (led by Toh Wei Yi and later Josephus Tan). These clinics and law awareness and education programs continue to grow in stature although, in form, they have only been ported over this year from the Law Society to LSPBS.

This year, Tanguy and team have also examined some models of family justice. Through the Family Justice System, we have directly plugged in to thought leadership on how to stream family justice to worthy family law matters that are both un-lawyered and under-lawyered. Tanguy personally went out of his way to participate in the valuable conversations and the committees involved. This is an embryonic initiative.

In terms of upstream work, our serve in the Law Awareness Weeks Programmes that started in 2015 (or LAWs @CDC as it is now known) in collaboration with the CDCs has been growing stronger and sharper. The week became weeks of legal talks in 2017 only because of the demand in the community. This year, a grand total of 72 talks is being planned under LAWs @CDC 2018 run over 6 weeks. LAWs @CDC is clearly emerging as the nation's *numero uno* legal literacy programme.

My heartfelt appreciation goes out to Deputy Chair, Kelvin Wong, who has been a bedrock of wisdom and experience in corporate and charities knowhow and my invaluable deputy in this charity. I am also deeply grateful to fellow Board Members, Treasurer Dinesh Dhillon, N. Sreenivasan SC, Mrs. Arfat Selvam, Thio Shen Yi SC, Cyril Chua, Tan Cheow Hung, Derek Kang and Wendell Wong for their diverse talents, expertise and experiences brought to bear on this cause of access to justice. A special note of thanks goes out from me to Mrs. Arfat Selvam. She has brought her wealth of experience in the corporate world and sterling charity leadership skills in chairing the (now dissolved) Pro Bono Learning Support and Services to the leadership of the Audit Committee. That Committee has proffered prudent, balanced and thoughtful recommendations to the Board on some difficult and delicate issues during the year.

Bouquets go out to Tanguy and his team members, Gopi, Claudine, Peng Leong, Alice and many others. They have been extraordinary in their dynamism, efficiency and effectiveness in Management reporting to the Board. They model the highest standards in charities governance in practice. Through their painstakingly diligent and dedicated efforts, that core leadership team have driven the efforts of LSPBS to become an exemplar to other charities on how to do good better.

The greatest vision will mean nothing without people, resources and funding to realize them. Thankfully, we have all three in ample supply to steward. Kudos to every single one of our donors, supporters, friends, volunteers, lawyers and law students for your collective contributions and generous giving of time, talent and treasure for this mission. It is all your collective drops of sacrificial service and generous giving that make up an ocean of compassion to touch society's least, last and lost in law.

It's not only about mission, it's also about vision. I shared a two fold vision during the Just Jubilee event and the LAWs @CDC event in 2017: LSPBS is both a trampoline and a springboard. The work of LSPBS is first a trampoline (borrowing DPM Tharman's metaphor albeit in a different context) to enable individuals and companies facing legal setbacks and problems to rebound in resilience. We do that through our legal clinics and legally aided assistance. Secondly, further upstream, through our legal talks and seminars, we are a springboard to enable Singaporeans and Singaporean residents to bounce forward with positive energy once equipped with greater practical legal wisdom.

LSPBS has grown and continues to grow. Yet, there is nothing to be arrogant about. We need to stay humble, focussed and caring as the helping hand to community and the catalyst to charities. We will only do so for as long as at the heart of this work, we have a heart of compassion for the needy. The greatest of skillsets and tools we have mean nothing without empathy. We need to "*climb into [our client's] skin and walk around in it*" (as per Atticus Finch's famous quote in "To Kill A Mockingbird").

The fledgling work that started via CLAS in 1985 and the PBSO in 2007 can scale even greater heights than it has ever been and we have ever seen. Through the rich resources now available to us, the sky's the limit. We have the potential to touch every single family resident in Singapore. That is the power of doing justice with compassion.

Gregory Vijayendran Chairman, Law Society Pro Bono Services

#### Message from Chief Executive Officer

An important part of the Law Society's mission is to serve the community by facilitating access to justice. Over the years, the Law Society and its members have discharged this mission with honour and distinction through various pro bono initiatives. The Criminal Legal Aid Scheme (CLAS), the Law Awareness initiative and Project Law Help for non-profit organizations are excellent examples of fruit born from an active spirit of voluntarism.

It was in this spirit of voluntarism that the Law Society undertook, in 2006, a review of legal aid and pro bono work in Singapore. Our Legal Aid Review Committee chaired by Jimmy Yim SC and Malathi Das produced a comprehensive report with several recommendations. Chief among these were that every law practice commits to at least 25 hours of pro bono work a year per lawyer and that there be established an Office of Pro Bono Services to coordinate and administer the Law Society's pro bono programmes.

With the support of the Ministry of Law, the Singapore Academy of Law and the Subordinate Courts (as the State Courts was then known) the Law Society's Pro Bono Services Office department (PBSO) was officially launched in the heart of the State Courts on 10 September 2007 by Guest of Honour, Associate Professor Ho Peng Kee, Senior Minister of State for Law.

A decade on, the Law Society has entered a new chapter through the corporatization of PBSO as Law Society Pro Bono Services ("LSPBS"), its first subsidiary.

LSPBS was officially launched by the Law Society on 7 October 2017 as part of its 50th anniversary celebrations. It provides a dedicated platform to fulfil the Law Society's access to justice mission for decades to come. It continues to serve as a catalyst to grow the Law Society's long standing pro bono initiatives and as a rallying point for more recent pro bono initiatives such as the Community Legal Clinics Network.

A key driver of many of our programmes has been the adoption of public-private-people partnerships as the model of choice to scale up our pro bono initiatives and to provide a springboard for our members to reach the most needy and vulnerable in Singapore. For example, collaborations with the Ministry of Law, the Community Development Councils and People's Association, NTUC and the National Council of Social Services have resulted in respectively the roll out of enhanced Criminal Legal Aid Scheme (CLAS), the Community Legal Clinics Network and annual LAW @CDC public legal literacy event, Law Works and the pilot Appropriate Adult Scheme. These initiatives are all striking examples of how the various stakeholders in our community can work hand in hand for the public good.

Special mention must also be made of the hundreds of law undergraduates who volunteer with us every year. In particular, students from the NUS Pro Bono Group, the NUS Justice Club and the SMU Law Outreach Club continue to play a huge part in supporting a number of our flagship programmes.

We would like to express our heartfelt gratitude for the sterling support we have received from members, volunteers and partners both within and outside the legal community over the past decade.

Lim Tanguy Yuteck CEO

### Major Donors and Supporters

LSPBS expresses its heartfelt thanks to Law Society members and supporters for their unstinting support of its pro bono initiatives.

#### Institutional funders

- (a) Ministry of Law
- (b) National Arts Council
- (c) National Council of Social Services (NCSS)
- (d) Singapore Institute for Legal Education
- (e) The Law Society of Singapore

#### Annual pledges

The following law practices have pledged annual donations to support our pro bono initiatives:

- (a) Allen & Gledhill LLP
- (b) Allen & Overy LLP
- (c) Baker & McKenzie.Wong & Leow
- (d) Clifford Chance Pte Ltd
- (e) Drew & Napier LLC
- (f) Linklaters Singapore Pte Ltd
- (g) Providence Law Asia LLC
- (h) Rajah & Tann Foundation
- (i) Dentons Rodyk & Davidson LLP
- (j) Straits Law Practice LLC
  (k) Tan Kok Quan Partnership
  (I) TSMP Law Corporation
- (m) WongPartnership LLP

#### Criminal Legal Aid Scheme (CLAS) Fellowship Scheme

The CLAS Fellowship Scheme, in its fourth year, has been established as a high profile and extremely prestigious programme that gives junior lawyers the unique opportunity to work on CLAS cases full-time for a year. Recognising that pro bono work alone, with all its best intentions, can only go so far in reducing the access to justice deficit, a number of law firms have generously sponsored the annual salaries of five lawyers who are based in the CLAS Office in the State Courts working full-time on the representation of CLAS applicants. This makes it possible to grant aid to far more applicants than would otherwise have been possible.

CLAS Fellowship Sponsors for 2018 are:

- (a) Allen & Gledhill LLP
- (b) Dentons, Rodyk & Davidson LLP
- (c) Drew & Napier LLC
- (d) Rajah & Tann Singapore LLP
- (e) WongPartnership LLP

#### Just Jubilee donors

Please see the Just Jubilee activity report further below.

#### Bar Memorial Scholarship

The Bar Memorial Scholarship Fund ('the Scholarship') was founded by the members of the Singapore Bar in memory of fellow members who perished in the First World War. It is an annual award given to Singaporean candidates who have obtained admission to, or who are currently taking a course in subjects of study relating to law. Other considerations being equal, preference is given to an undergraduate admitted to, or pursuing, a Bachelor of Law (LLB) course at a Singapore law school, subject to a maximum of \$5,000.00 per annum. Aside from the academic performance, other factors taken into consideration include the character, financial needs and academic records of candidates.

For the period April 2017 to March 2018, three applications were received and considered. Two were successfully awarded the Scholarship at \$2,500.00 per annum until their studies are completed, subject to them meeting the Scholarship criteria.

# Review of Activities

LSPBS provides:

- (a) pro bono legal assistance for the most disadvantaged in the community as well as for organisations serving the needy;
- (b) support for lawyers undertaking pro bono work; and
- (c) support for other organisations engaged in access to justice initiatives.

Policies adopted by LSPBS during the financial year in pursuance of the Charity's objectives have included policies to:

- (a) facilitate the recruitment and mobilization of volunteers for pro bono services through:
  - the presentation of a range of pro bono volunteer opportunities catering to different interests, time commitments and legal/practice expertise; and
  - the transfer of skills, know-how and a positive pro bono spirit from senior volunteers to junior volunteers;
- (b) facilitate volunteer networking, the transfer and dissemination of information and ideas among volunteers and the organic development of pro bono initiatives to meet needs/gaps in the legal assistance framework; and
- (c) encourage law practices to support their lawyers to volunteer for pro bono work.

#### Programmes for individuals

Our law awareness programmes reach out to members of the public to increase understanding of how the law applies in their daily lives. We do this through:

- Free public legal education talks, seminars, exhibitions and information booklets
- Collaborations such as our Law Works partnership with NTUC and our annual Law Awareness Weeks @CDC collaboration with the Community Development Councils and People's Association
- Focussed outreach such as our Project Schools programme which provides legal knowledge to students and Law Cares which seeks to raise legal awareness concerning end of life issues (wills, lasting power of attorney etc.)

Our Community Legal Clinics offer free basic legal advice to members of the public who are facing a legal issue on personal matters and do not have access to legal advice or representation. Needy applicants are also offered alternate legal clinic options through our partnership with the Community Justice Centre to provide specialised Civil Legal Clinics, Family Legal Clinics and daily on-site legal advice at the State Courts.

Our Criminal Legal Aid Scheme offers pro bono criminal defence representation for needy accused persons regardless of nationality.

Our Ad Hoc Pro Bono Referral Scheme offers legal representation for persons with exceptional circumstances who do not meet the criteria for existing legal aid schemes but nonetheless are in urgent need.

Please see <u>Appendix A</u> for a table providing an overview of our main pro bono programmes for individuals and the reports of the Programme Committee Chairpersons for the Law Awareness, Community Legal Clinics, Criminal Legal Aid Schemes and Project Law Help.

#### Programmes for non-profit organisations

Recognizing that charities, voluntary welfare organisations, non-profit organisations and social enterprises (collectively referred to as community organisations) are often run on limited resources and may have difficulty affording legal consultation and representation, we have 3 legal assistance schemes for non-profit organisations: the Community Organisation Clinic, Project Law Help and the Joint International Pro Bono Committee.

The Community Organisation Clinic offers free basic legal advice on operational issues for community organisations in Singapore that have an objective to meet community concerns or needs.

Project Law Help assists community organisations doing community work in Singapore by matching eligible organisations with a volunteer law practice that will provide pro bono nonlitigation corporate legal assistance.

Legal assistance rendered under Project Law Help covers pro bono corporate transactional assistance in addition to legal advice.

The Joint International Pro Bono Committee assists non-profit organisations based in Singapore but doing community work overseas with pro bono non-litigation corporate legal assistance.

We also run free legal awareness talks for non-profit organisations to (a) update their frontline staff/social service workers on laws which may assist their beneficiaries or (b) update management staff/board members on laws concerning the operation/governance of their organisations.

We also provide legal information relevant to the set-up and running of non-profit organisations through our online NPO guide information portal as well as our "Legalese" publication which is made available free of charge and can also be downloaded from our website.

Please see <u>Appendix B</u> for a table providing an overview of our main pro bono programmes for non-profit organisations and the report of the Programme Committee Chairpersons for the Project Law Help Scheme.

#### Programmes supporting our volunteers

We have a number of programmes to support our volunteers including:

- (a) Capacity building and training talks for our volunteers to enhance their pro bono legal advice and representation work.
- (b) The Ad Hoc Pro Bono Assessment Scheme (AHPBS) which assists practitioners and firms who wish to undertake pro bono work for needy persons on an ad hoc basis by screening and preparing a suitability report on the potential recipient of the pro bono assistance.
- (c) The Volunteer Initiative Support Scheme which assists practitioners undertaking their own pro bono initiatives with administrative support and volunteer coordination and mobilization.
- (d) Social Service Agency referral service which helps to alleviate the burden often encountered by practitioners in searching for relevant assistance schemes to help dysfunctional pro bono clients. We provide guidance on relevant social serve agencies/schemes and assists in making referrals to those agencies/schemes.

Please see <u>Appendix C</u> for a table providing an overview of our main volunteer support programmes.

# Programmes to assist or collaborate on access to justice initiatives with other organisations.

We strive for synergy and an integrated approach in delivering access to justice initiatives.

We have developed systems and procedures for the running of pro bono programmes. Systems for programme administration, volunteer mobilisation and volunteer support materials are a valuable resource for other organisations seeking to start or develop their pro bono programmes. We give ready access to our resources to organisations initiating or administering pro bono programmes. We assist agencies with volunteer recruitment by publicizing pro bono opportunities with these agencies to our pool of volunteers and organise regular inter agency networking sessions to share on new developments and needs within the pro bono landscape.

We work closely with law faculties, pro bono law centres and law student pro bono groups such as the NUS Pro Bono Group and SMU Outreach Club to provide meaningful pro bono volunteer opportunities for law students.

We have collaborated or are collaborating with a number of other organisations including the Agency for Integrated Care, National Arts Council, National Council of Social Service, NTUC, Singapore Centre for Social Enterprise (raiSE), Ministry of Law, Ministry of Social and Family Development, State Courts, Family Justice Courts, Mayors Committee of the Community Development Councils, People's Association, Community Justice Centre, Foreign Domestic Worker Association for Social Support and Training (FAST), Humanitarian Organisation for Migration Economics (HOME), Migrant Workers Centre, Transient Workers Count Too (TWC2).

# Special Events

#### Just Jubilee Fundraising campaign

LSPBS' Just Jubilee Fundraising Campaign ran from 1 April 2017 to 31 March 2018. LSPBS is immensely grateful for the financial support from our donors.





The Just Jubilee 'Fun & Fair For All' Fundraising event held on 7 October 2017 to celebrate the 50th anniversary of The Law Society of Singapore and the successful incorporation of LSPBS was a privately ticketed, fun-filled carnival with activities such as game booths, food and drinks and band performances where tickets were given in recognition of donations to LSPBS. Held at the NUS Law Faculty quadrangle at the Bukit Timah campus, the organising Committee was chaired by Mr Tito Isaac. The carnival started at 3pm with the earlier part of the day dedicated to family day activities for both young and old from law firms and their staff interspersed with various performances and games.





LSPBS was officially launched at the Just Jubilee Carnival by Justice Tan Siong Thye. The evening also saw the Battle of the Bar band competition. The joint victors were "Guilty as Charged" and "The Nerfs" who tied for first place - both put up most impressive performances that split the judges' votes!



Justice Tan Siong Thye (Judge of the Supreme Court), officially launched LSPBS as (from left to right) Mr Lim Tanguy (CEO), Mr Tan Cheow Hung (Board Member), Mr Tito Isaac (Chairman of the Fundraising Committee), Mr Gregory Vijayendran (Chairman), Mrs Arfat Selvam and Mr Derek Kang (Board Members) looked on.

A total of \$1.27 million was raised under the Just Jubilee campaign which went towards supporting access to justice for those in need.

LSPBS is humbled and grateful for all the supporters and donors who have contributed generously over the years and are coming alongside us in ensuring access to justice. We would like to especially mention the top donors who collectively donated \$1 million out of the \$1.27 million that was raised in total.

#### Name of Top Donors

Allen & Gledhill LLP Allen & Overy LLP Baker McKenzie.Wong & Leow Certis CISCO Security Pte Ltd Dentons Rodyk & Davidson LLP **Drew & Napier LLC Epsilon Investments Pte Ltd** Linklaters Singapore Pte Ltd Mellford Pte Ltd Rajah & Tann Foundation Singapore Institute of Legal Education SymAsia Singapore Fund The Law Society of Singapore Thio Shen Yi. SC Tito Isaac & Co LLP TSMP Law Corporation WongPartnership LLP

## Media coverage

Media coverage during the reporting period include:

- Features on Law Awareness Week @CDC 2017 in Lianhe Zaobao and Lianhe Wanbao
- Features on CLAS Advocates in TODAY, Lianhe Zaobao and Capital 958
- Reports on CLAS cases by various media outlets

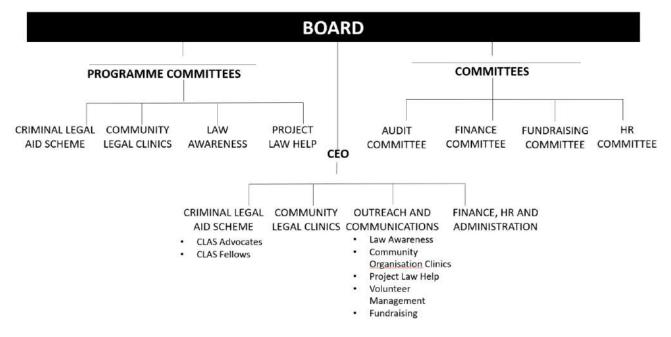
No.	Media	Date	Article	Featured initiative / progamme
1.	The New Paper, Print and Online	3-Jul-17	New Topics in revamped law initiative for schools	Project Schools
2.	The Straits Times	3-Jul-17	Project helps students understand the law	Project Schools
3.	Channel 8 News Toggle, Facebook and Twitter	13-Aug-17	【刑事法律援助计划】受益 人数增三倍 义务律师增 <b>三成</b>	CLAS
4.	The Sunday Times	15-Sep-17	Sandwiched class too may need pro bono legal help	LSPBS
5.	Locanto SG Online	18-Sep-17	Law Awareness Week 2017	Law Awareness Week @CDC
6.	Channel 8 News Toggle	28-Sep-17	Feature on CLC	CLC
7.	Channel News Asia Online	29-Sep-17	More law students involved in pro bono work	Law Awareness Week @CDC
8.	Berita Harian	30-Sep-17	Bantuan guaman pro bono diperluas	Law Awareness Week @CDC
9.	Channel News Asia Facebook and Online	14-Oct-17 15-Oct-17	The lawyers who take cases for no fee Pro bono movement now seen as a 'golden crown'.	CLAS
10.	Yahoo News Singapore	24-Oct-17	More young lawyers in Singapore giving free legal services	CLAS
11.	The New Paper Print, Twitter, Online	24-Jan-18 25-Jan-18	Legal handbook that protects freelancers launched	Law Outreach & Awareness
12.	The Straits Times Print and Online	25-Jan-18	Legal help for freelancers working in creative arts	Law Outreach & Awareness

# Annual pro bono hour survey of practicing lawyers

New practice rules were introduced from 1 March 2015 providing for the mandatory reporting of pro bono hours for lawyers applying for a practising certificate (Legal Profession Mandatory Reporting of Specified Pro Bono Services Rules 2015). The data is captured by the Supreme Court in the application by solicitors for a practising certificate.

LSPBS Board of Directors, Management, Committees

# **ORGANISATION CHART**



#### Board of Directors



#### **GREGORY VIJAYENDRAN GANESAMOORTHY** *Chairman*

Mr Vijayendran is a Partner, Commercial Litigation at Rajah & Tann Singapore LLP. He is the President of the Law Society of Singapore. In that capacity, he also serves on strategic and influential boards and committees impacting and developing the legal sector such as (i) Singapore Academy of Law (as Vice President) (ii) SAL Ventures Ltd and (iii) Future Law Innovation Programme Steering Committee. His present practice as a Rajah & Tann Disputes Partner encompasses litigation and arbitration on a variety of complex commercial disputes as well as banking and insolvency matters. He was the Law Society Pro Bono Ambassador in 2009.



#### **KELVIN WONG**

Deputy Chairman

Mr Wong is Co-Head of the Corporate & Commercial Department of Allen & Gledhill LLP, and co-heads the Energy, Infrastructure and Projects practice. He also serves as an independent director on the boards of AETOS Holdings Pte. Ltd., National Council of Social Service, National Volunteer & Philanthropy Centre and Singapore Anti-Narcotics Association.



#### **DINESH SINGH DHILLON**

Treasurer

Mr Dhillon is a Partner at Allen & Gledhill LLP. He is the Co-Head of the Firm's International Arbitration practice and practises international arbitration and litigation. He is the President of The Singapore Institute of Arbitrators, Co-Chair of the International Bar Association's Asia Pacific Arbitration Group. He was also previously Honorary Treasurer of the Law Society of Singapore.

#### ARFAT SELVAM



Mrs Selvam is a Managing Director of Duane Morris & Selvam LLP and Selvam LLC. Mrs. Selvam practices in the area of corporate law. She was the President of The Law Society of Singapore in 2003 and a former Director of the Stock Exchange of Singapore Limited. She was also a member of the Senate of the Academy of Law, the Board of Legal Education, and was formerly on the Board of the Accounting and Corporate Regulatory Authority. She is a Fellow of the Singapore Institute of Directors and a director of Jurong Health Fund Limited as well as a member of the Board of Trustees of Rahmatan Lil Alamin Foundation Ltd. She was the Law Society Pro Bono Ambassador in 2017.

#### N SREENIVASAN, SC



Mr Sreenivasan is the Managing Partner at Straits Law Practice LLC. He has previously been a Council member, Ex-co member and Treasurer of the Law Society of Singapore. Mr Sreenivasan has been actively involved in the *pro bono* activities of the Law Society for 25 years and has served as the Chairman of the Law Awareness Committee of the Law Society and led various projects. He was also a member of the Steering Committee of the Enhanced CLAS. He was the Law Society Pro Bono Ambassador in 2010. Mr Sreenivasan currently serves as a member of the board of the Singapore Business Federation Foundation and is chairman of its programmes committee. He was awarded the Public Service Medal in 2014.



#### **TAN CHEOW HUNG**

Mr Tan is a Director at Beacon Law Corporation. He has almost 2 decades of experience in private legal practice. The greater part of his experience has been in Dispute Resolution. He has represented clients in a diverse range of civil and commercial disputes; including shareholders' and partnership disputes, employment disputes, defamation proceedings, construction disputes, banking disputes and tortious claims. He was Law Society Pro Bono Ambassador in 2016.



#### **CYRIL CHUA YEOW HOOI**

Mr Chua is the Founder & Managing Director of Robinson LLC. He has been practising in the area of intellectual property and technology for more than 20 years. He joined the NCSS Board as a member on 1st August 2016 and was concurrently appointed Vice-Chairman of the Services Committee. He was conferred the Public Service Star in 2017.



#### THIO SHEN YI, SC

A founding member of TSMP Law Corporation and a leading figure in Singapore's legal community, Shen Yi served as the 25<sup>th</sup> President of the Law Society of Singapore from 2015 to 2016. He was appointed Senior Counsel in 2008 and elected a Master Bencher of The Middle Temple in 2016. Shen Yi is often cited as a leading individual in Dispute Resolution in many top international legal publications for his work in dispute resolution, primarily as counsel, occasionally as arbitrator.



#### WENDELL WONG HIN PKIN

Mr Wong is a Director, Dispute Resolution in Drew & Napier LLC. He joined Drew & Napier in 2000, having spent three years as Deputy Public Prosecutor/State Counsel with the Attorney General's Chambers. He is a highly respected civil and criminal lawyer. His civil practice includes commercial, shareholder and director disputes, medical negligence, product liability, and crossborder arbitration. Mr Wong's criminal practice focuses on commercial fraud, securities, corruption, and corporate governance related offences.



#### DEREK KANG YU HSIEN

Mr Kang is a Partner at Ho & Wee LLP. He is a dispute resolution lawyer with a focus on commercial and civil litigation, as well as criminal matters. Mr Kang represents and advises companies and individuals in a broad range of cases, including shareholders and directors' disputes, contractual and employment disputes and cases involving fraud. He is currently the Chairman of the Criminal Legal Aid Scheme Committee and has served on the Criminal Practice Committee of the Law Society since 2006.

#### Senior Management



# LIM TANGUY YUTECK

Chief Executive Officer

Mr Lim was a practising lawyer for 12 years before joining the Law Society of Singapore in 2007 to set up and run its Pro Bono Services Office. He served as the Law Society's Director of Pro Bono Services until his appointment to LSPBS in 2017 as its Chief Executive Officer. He is a passionate advocate for pro bono and is a frequent speaker at regional pro bono conferences. A Tote Board scholar, Mr Lim has had more than a decade of non-profit leadership experience in working with public-private-people partnerships to enhance access to justice in Singapore.



#### **GOPINATH PILLAI**

Director, Criminal Legal Aid Scheme

Mr Gopinath joined the Law Society of Singapore in May 2015 as the Senior Assistant Director of the Criminal Legal Aid Scheme ("CLAS"), and since 1 January 2016 has been the Director of CLAS. In that capacity, he oversees the administration of the Scheme which provides assistance by way of representation by volunteer lawyers for the needy who are unable to afford defence counsel in non-capital offences. Through funding by the 5 major law firms in Singapore, CLAS is able to engage 5 lawyers who work in the CLAS office on CLAS cases. Mr Gopinath also supervises these lawyers as well as the two CLAS Advocates who since December 2016 were hired as a result of funding received from the Ministry of Law.



#### **CLAUDINE TAN**

Assistant Director, Outreach and Communications

Ms Tan joined the Law Society of Singapore in August 2015 to head Outreach and Communications in the Pro Bono Services Office. Since then, she has been overseeing initiatives and programmes that (a) serve the community through the Community Legal Clinics, Law Awareness outreach programmes and Project Law Help initiatives that support community organisations (b) support volunteers (c) assist or collaborate on pro bono initiatives with other agencies and (d) fundraising.



#### GOH PENG LEONG

Assistant Director, Finance and Administration

Mr Goh joined LSPBS in January 2017. He is responsible for all Finance and Administrative functions. Prior to joining LSPBS, he had more than 20 years of experience in finance across manufacturing, retail and hospitality industries. He had also several years of experience in managing supply chain, human resources, information technology as well as lead various projects in Business Processes Reengineering and Risk Management. Peng Leong holds a Bachelor of Accountancy from Nanyang Technological University and is a Chartered Accountant, member of Institute of Singapore Chartered Accountants as well as Chartered Global Management Accountant from Chartered Institute of Management Accountants, United Kingdom.

#### Committees

#### AUDIT COMMITTEE

Chairperson Mrs Arfat Selvam

Members Mr N. Sreenivasan, SC Mr Wendell Wong

#### FINANCE COMMITTEE

Chairperson Mr Dinesh Dhillon

Members Mr Cyril Chua Mr Tan Cheow Hung Ms Usha Chandradas

#### FUND RAISING COMMITTEE

Chairperson Mr Thio Shen Yi, SC

#### HR COMMITTEE

Mr Gregory Vijayendran Mr Kelvin Wong

#### **COMMUNITY LEGAL CLINICS COMMITTEE** (1 April to 31 December 2017)

Chairperson Mr Cyril Chua

Vice Chairperson Ms Hany Soh Hui Bin

Members Ms Amira Nabila Budiyano Mr Montague Choy Wing Kin Ms Elaine Ho Jia Ni Mr Gino Hardial Singh Ms Halijah Binte Mohamad Mr Hewage Ushan Saminda Premaratne Mr Kevin Ho Mingjie Mr Steven Lam Kuet Keng Mr Lee Terk Yang Ms Low Ying Li Ms Mary Magdeline Pereira Mr Sean Francois La'Brooy Mr Seet Pek Hian Harold Mr Tan Wei Ming

(1 January – 31 March 2018)

Co-Chairpersons Mr Cyril Chua Ms Hany Soh Hui Bin

Vice Chairperson Mr Montague Choy Wing Kin

Members Ms Amira Nabila Budiyano Mr Hewage Ushan Saminda Premaratane Mr Kevin Ho Mingjie Mr Steven Lam Kuet Keng Mr Sean Francois La'Brooy Mr Gavin Ng Ren Zhang Ms Jolie Giouw Rong Zhen Ms Jasmine Chew Jie Min Ms Lim Lav See Ms Meera Rajah Ms Ng Xinyuan Ms Quek Gou Jun Ms Quek Jie Ying Ms Peggy Sarah Yee May Kuen Mr Tan Wei Ming

#### CRIMINAL LEGAL AID SCHEME COMMITTEE

(1 April - 31 December 2017)

Chairperson Mr Derek Kang Yu Hsien

Members Mr Amogh Nallan Chakravarti Mr Gino Harial Singh Mr Dennis Chua Soon Chai Mr Koh Yeoh Zhou Napolean Rafflesson Ms Hany Soh Hui Bin Ms June Lim Pei Ling Mr Mahesh Rai s/o Vedprakash Raj Mr Wilbur Lim Wee Hao Mr Malcolm Tan Ban Hoe Mr Pardeep Singh Khosa Mr Mumtaj Banu s/o Abdul Kalam Azad Mr Sheik Umar Bin Mohamed Bagushair Mr Suresh s/o Damodara Ms Alice Tan Chor Hoon Ms Felicia Tan May Lian

(1 January- 31 March 2018)

Chairperson Mr Derek Kang Yu Hsien

Members Mr Amogh Nallan Chakravarti Ms Chong Yi Mei Mr Dennis Chua Soon Chai Ms Hannah Tioa Kai Xuan Mr Lau Wen Jin Ms June Lim Pei Ling Mr Mahesh Rai s/o Vedprakash Rai Mr Clement Ong Ziving Mr Anil Narain Balchandani Ms Hany Soh Hui Bin Mr Mervyn Cheong Mr Sheik Umar bin Mohamed Bagushair Mr Suresh s/o Damodara Ms Felicia Tan May Lian Mr Vishnu Aditya Naidu

#### LAW AWARENESS COMMITTEE

(1 April - 31 December 2017)

Chairperson Ms Toh Wei Yi

Vice-Chairperson Mr Josephus Tan Joon Liang

Members Ms Elaine Ho Jia Ni Mr Fong Wei Li Mr Hugh Turnbull Mr Kamalarajan Malaiyandi Chettiar Mr Koh Kia Jeng Ms Gloria Lee Jia En Ms June Lim Pei Ling Ms Low Ying Li (Liu Yingli) Ms Lyn Boxall Ms Saburabi Nila Ibrahim Ms Sarita Misir Mr Siaw Kin Yeow

(1 January – 31 March 2018)

Chairperson Mr Josephus Tan Joon Liang

Vice-Chairperson Ms Elaine Ho Jia Ni

Members Ms Boxall Lynette Maureen Mr Fong Wei Li Mr Hugh Turnbull Mr Kamalarajan Malaiyandi Chettiar Mr Koh Kia Jeng Ms June Lim Pei Ling **Ms Sarita Misir** Mr Siaw Kin Yeow Mr Suresh Damodara Ms Meera Rajah Ms Lydia Pan She Teng Ms Shereen Goklani Ms Berlin Soh Su Ming Ms Toh Wei Yi Ms Jeslyn Tan Po Nin Ms Rachel Tan Swee-Hua Ms Tran Le Luu Phuong

#### **PROJECT LAW HELP COMMITTEE**

(1 April - 31 December 2017)

Chairperson Mr Jeffrey Lim Sui Yin Jeffrey

Vice-Chairperson Ms Juliana Yap Chin Choo

Members Ms Boxall Lynette Maureen Ms Usha Chandradas Mr Benjamin Foo Guo Zheng Ms Helena Mildred Whalen-Bridge Mr Hugh Turnbull Mr Kang Poh Sing Ms Eunice Lim Shu Xian Mr Marini Martin Vincent Ms Elaine Phang Min Nyuk Ms Rhudilyn April Bumatay Raimundo Ms Sarita Misir Mr Sui Yi Siong Mr Subramanian s/o Ayasamy Pillai Mr Richard Tan Ming Kirk Ms Magdalene Teo-Yong Siew Lee Mr Gerald Tham Keng Yue Ms Thenuga Vijakumar Mr Toh Jun Yong Mr Samuel Yuen Wei Loon

(1 January - 31 March 2018)

Chairperson Ms Juliana Yap Chin Choo

Vice-Chairperson Mr Richard Tan Ming Kirk

Members Ms Amarjit Kaur Ms Boxall Lynette Maureen Ms Usha Chandradas Mr Benjamin Foo Guo Zheng Mr Hugh Turnbull Mr Lim Sui Yin Jeffrev Mr Marini Martin Vincent Ms Rhudilyn April Bumatay Raimundo Ms Sarita Misir Mr Gerald Tham Keng Yue Ms Thenuga Vijakumar Mr Toh Jun Yong Ms Helena Mildred Whalen-Bridge Ms Hannah Tjoa Kai Xuan Ms Nicole Carmen Tan Yi (Chen Yi) Mr Benson Lim

# Additional Charity Information

Instrument setting up the Charity	Constitution of the Law Society Pro Bono
	Services, a public company limited by guarantee
	and not having a share capital incorporated
	under the Companies Act Cap. 50, dated 28
	December 2016.
Unique Entity Number of the Charity	201700430E
Institution of a Public Character Period	31 Mar 2017 – 30 Mar 2019
Website	http://probono.lawsociety.org.sg
Registered Address	1 Havelock Square #05-00 State Courts
	Singapore 059724
Board Constitution – name, occupation,	Mr Gregory Vijayendran Ganesamoorthy,
designation in charity and date of appointment.	Advocate and Solicitor, Chairman (4 Jan 2017)
	Mr Kelvin Wong Weng Wah, Advocate and
	Solicitor, <b>Deputy Chairman</b> (4 Jan 2017)
	Mr Dinesh Singh Dhillon, Advocate and
	Solicitor, <b>Treasurer</b> (4 January 2017)
	Mrs Arfat Selvam, Advocate and Solicitor, (4
	Jan 2017)
	Mr Cyril Chua Yeow Hooi, Advocate and
	Solicitor (4 Jan 2017)
	Mr Derek Kang Yu Hsien, Advocate and
	Solicitor (4 Jan 2017)
	Mr N Sreenivasan, SC, Advocate and Solicitor
	(4 Jan 2017)
	Mr Tan Cheow Hung, Advocate and Solicitor (4
	Jan 2017)
	Mr Thio Shen Yi, SC, Advocate and Solicitor (4
	Jan 2017)
	Mr Wendell Wong Hin Pkin, Advocate and
	Solicitor (4 Jan 2017)
Key Position Holder	Lim Tanguy Yuteck, Chief Executive Officer (4
	January 2017)
Principal Bankers	OCBC Bank, Bank of East Asia
Independent Auditor	Baker Tilly TFW LLP
Related Entity particulars	The Law Society of Singapore
Principal Funding Sources of the Charity	Ministry of Law
Thispart anality courses of the onality	National Council of Social Services
	Tote Board
	The Law Society of Singapore
Reserves Policy	To achieve a reserve that will be able to sustain
	operations for a 3-year period in the event of a
	decline in donations.
Conflicts of Interest Policy	The Charity has documented procedures for
	Board members to declare actual or potential
	conflicts of interest to the Board at the earliest
	opportunity. Members of the Board sign a conflict
	of interest policy declaration form upon
	appointment to the Board and a conflict of
	interest disclosure statement in the event of a
	conflict. If a conflict of interest situation arises
	there are procedures for the abstention from
	discussion and decision-making on the matter
	by the member concerned.
	a, momor concerned.

### **Board Meetings**

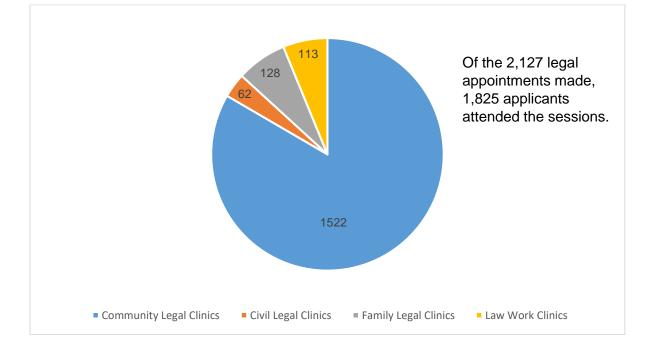
There were 4 ordinary meetings of the Board from January 2017 to March 2018. The attendance of members was as follows:

Member	Present	Absent
Gregory Vijayendran (Chairman)	4	0
Kelvin Wong (Deputy Chairman)	4	0
Dinesh Singh Dhillon (Treasurer)	4	0
Arfat Selvam	4	0
Cyril Chua Yeow Hooi	3	1
Derek Kang Yu Hsien	3	1
N Sreenivasan, SC	2	2
Tan Cheow Hung	3	1
Thio Shen Yi, SC	0	4
Wendell Wong Hin Pkin	4	0

# Appendix A – Programmes for Individuals

## Table of programmes

	Legal Clinic advice for Individuals						
Programme name	Need met	Remarks					
Community Legal Clinics	General legal clinic advice on personal legal issues	4 x per week, alternating between the North West, Central, South East and South West Community Development Councils [1,686 Registrants, 1,522 attendees]					
Civil Legal Clinics	Specialist legal clinic advice on civil legal proceedings	1 x per week at the State Courts [92 Registrants, 62 attendees]					
Family Legal Clinics	Specialist legal clinic advice on family legal proceedings	2 x per week at the State Courts [217 Registrants, 128 attendees]					
Law Works Clinics	Legal clinics focusing on employment legal issues	1 x month at the NTUC [132 registrants, 113 attendees]					



Lagel Depresentation for Individuals						
Legal Representation for Individuals						
Ad Hoc Pro Bono Referral Scheme	Civil or Criminal legal representation for exceptional cases not covered by formal legal aid schemes	By referral from social service or government agencies only. [31 applications, 26 assignments]				
Criminal Legal Aid Scheme	Criminal legal representation for applicants in person or referrals from the Community Court	Assignment upon successful application by individual or Court referral. [please see CLAS Committee report further below for no. of cases processed/ assignments]				
	Law Awareness					
General Law Awareness talks	Law awareness talks for members of the public on community law areas	On-going Please see below for combined list of talks held.				
Law Awareness Weeks ("LAWs") @CDC - September 2017	Annual collaboration with the five Community Development Councils (CDCs), supported by the People's Association, National University of Singapore Faculty of Law and Singapore Management University School of Law. LAWs @CDC is a nationwide effort to promote awareness and understanding of the law in the community through a series of talks, so that Singaporeans may know their rights and be empowered when faced with common legal issues.	On-going Please see below for combined list of talks held.				
Project Schools	Legal awareness programme for secondary school students on youth centric legal issues	On-going programme with regular talks conducted in schools.				
Law Cares	Legal awareness programme for the elderly and their care givers on end of life legal issues	On-going programme in partnership with Institutes of Higher Learning, talks for Agency for Integrated Health, Community Development Councils, Tsao Foundation, etc.				

Law Works	Legal awareness programme for workers on employment issues.	On-going partnership with NTUC since 2013 with quarterly legal primers, publication of pocket series booklets on employment issues and monthly legal clinics. Please see below for list of Law Works talks held.
Advocates for the Arts	Initiative to create legal awareness in creative industries, particularly among freelancers.	Tookit was launched in January 2018. It can be downloaded from the LSPBS website. <u>http://probono.lawsociety.org.</u> <u>sg/Pages/Advocates-for-the-</u> <u>Arts.aspx</u> Legal talks are being conducted to cover specific chapters in the toolkit for better outreach.
Know the Law Now!	Legal awareness publication to inform members of the public on common areas of the law. The last version was published in July 2015 through the kind sponsorship of Portcullis Trust (Singapore) Ltd. A revised edition is expected to be published in 2018.	Free download from LSPBS website. English version: http://probono. lawsociety.org.sg/Pages/kno w-the- law-booklet.aspx

### Table of Law Awareness talks held

S/N	Organisation / Address	Date	Outreach / Topic	Programme
1.	Ulu Pandan CC	1-Apr-17	Advance Care Planning	Law Cares
2.	Singapore Cancer Society	3-Apr-17	PDPA and DNC Registry	
3.	Tan Tock Seng Hospital	22-Apr- 17	Lasting Power of Attorney (Mandarin)	Law Cares
4.	Ngee Ann Polytechnic	2-May-17	Ethics and Legal Issues Impacting Nurses	
5.	NTUC	5-May-17	A Contract between a Service Buyer and a Freelancer	Law Works
6.	APSN - Delta Senior School	6-May-17	Criminal Law	Project Schools
7.	Ahmad Ibrahim Secondary School	16-May- 17	My Life As a Lawyer	Project Schools
8.	Fei Yue Family Service Centre	19-May- 17	Personal Insolvency	
9.	Anglican High School	19-May- 17	My Legal Career	Project Schools
10.	Make A Wish Foundation	23-May- 17	PDPA	Project Law Help
11.	Ulu Pandan CC	27-May- 17	Consumer Protection Law	
12.	Tsao Foundation International Longevity Centre (ILC) Singapore / Whampoa CC	20-Jun- 17	Advance Care Planning (Mandarin)	Law Cares
13.	NTUC	23-Jun- 17	Employment Claims Tribunal and Tripartite Alliance for Dispute Management (ECT & TADM)	Law Works
14.	Golden Years - Lion Befrienders' AMK SAC	23-Jun- 17	Maintenance of Parents Act English + Mandarin)	Law Cares
15.	Bukit Timah CC	1-Jul-17	Advance Care Planning	Law Cares
16.	Golden Years - Lion Befrienders' Mei Ling SAC	7-Jul-17	Advance Care Planning (Malay)	Law Cares
17.	SOTA	7-Jul-17	Law for Artists, IP Law	
18.	NCSS	12-Jul-17	Criminal Law for Youths with Disabilities	
19.	Golden Years - Lion Befrienders' Tampines SAC	14-Jul-17	CPF and Wills (English + Mandarin)	Law Cares
20.	Ulu Pandan CC	22-Jul-17	Family Law	
21.	Toa Payoh Central CC	23-Jul-17	Criminal Law For Youths with Disabilities	

S/N	Organisation / Address	Date	Outreach / Topic	Programme
22.	Toa Payoh View RC	26-Aug- 17	Advance Planning	Law Awareness Weeks @CDC 2017
23.	Church of Singapore	6-Sep-17	Community and Neighbour Disputes and Resolution	Law Awareness Weeks @CDC 2017
24.	NTUC	8-Sep-17	PDPA	Law Works
25.	Thomson CC	9-Sep-17	Community and Neighbour Disputes and Resolution	Law Awareness Weeks @CDC 2017
26.	ITE College Central	9-Sep-17	Advance Planning	Law Awareness Weeks @CDC 2017
27.	Canberra CC	10-Sep- 17	Community and Neighbour Disputes and Resolution	Law Awareness Weeks @CDC 2017
28.	The Frontier CC	10-Sep- 17	Advance Planning	Law Awareness Weeks @CDC 2017
29.	Tampines North SunPlaza RC Centre	15-Sep- 17	Community and Neighbour Disputes and Resolution	Law Awareness Weeks @CDC 2017
30.	Bukit Timah CC	16-Sep- 17	Consumer Protection Law with CASE	LawAwareness Weeks @CDC 2017
31.	Ayer Rajah CC	16-Sep- 17	Advance Planning	Law Awareness Weeks @CDC 2017
32.	APSN Mystical Café Kembangan-Chai Chee Community Hub	16-Sep- 17	Advance Planning	Law Awareness Weeks @CDC 2017
33.	Tan Tock Seng Hospital	16-Sep- 17	Advance Planning	Law Awareness Weeks @CDC 2017
34.	Canberra CC	17-Sep- 17	Cyberbullying and the Internet	Law Awareness Weeks @CDC 2017

S/N	Organisation / Address	Date	Outreach / Topic	Programme
35.	Canberra CC	17-Sep- 17	Protection from Harassment, Nuissance and Defamation	Law Awareness Weeks @CDC 2017
36.	CDAC HQ	18-Sep- 17	Advance Planning	Law Awareness Weeks @CDC 2017
37.	Care Corner Family Service Centre, Tampines	20-Sep- 17	Family Law	Law Awareness Weeks @CDC 2017
38.	Pacific Activity Centre@ Compassvale Ancilla	20-Sep- 17	Advance Planning	Law Awareness Weeks @CDC 2017
39.	Church of Singapore	20-Sep- 17	Family Law	Law Awareness Weeks @CDC 2017
40.	Bukit Merah CC	21-Sep- 17	Advance Planning	Law Awareness Weeks @CDC 2017
41.	Cheng San CC	22-Sep- 17	Cyberbullying and the Internet	Law Awareness Weeks @CDC 2017
42.	CASPER (Care And Share Parents Ever Resilient)	22-Sep- 17	Trust Funds and Deputyship	LawAwareness Weeks @CDC 2017
43.	Canberra CC	24-Sep- 17	Family Law	Law Awareness Weeks @CDC 2017
44.	Canberra CC	24-Sep- 17	Advance Planning	Law Awareness Weeks @CDC 2017
45.	Pacific Activity Centre@ Compassvale Ancilla	26-Sep- 17	Consumer Protection Law with CASE	LawAwareness Weeks @CDC 2017
46.	Cheng San CC	29-Sep- 17	Family Law	Law Awareness Weeks @CDC 2017
47.	Thye Hua Kwan Ang Mo Kio Hospital	29-Sep- 17	LPA and Wills	LawAwareness Weeks @CDC 2017

S/N	Organisation / Address	Date	Outreach / Topic	Programme
48.	Queenstown CC	30-Sep- 17	Advance Planning	LawAwareness Weeks @CDC 2017
49.	Kampong Glam CC	30-Sep- 17	Cyberbullying and the Internet	LawAwareness Weeks @CDC 2017
50.	Tampines North Zone 4 RC	30-Sep- 17	Community and Neighbour Disputes and Resolution	LawAwareness Weeks @CDC 2017
51.	Nee Soon South CC	30-Sep- 17	Cyberbullying and the Internet	LawAwareness Weeks @CDC 2017
52.	Nee Soon South CC	30-Sep- 17	Consumer Protection Law with CASE	LawAwareness Weeks @CDC 2017
53.	Changi Simei CC	30-Sep- 17	Cyberbullying and the internet	LawAwareness Weeks @CDC 2017
54.	Jurong Spring Zone B RC	30-Sep- 17	Advance Planning	LawAwareness Weeks @CDC 2017
55.	Jurong Spring Zone B RC	30-Sep- 17	Advance Planning	LawAwareness Weeks @CDC 2017
56.	Bukit Batok CC	30-Sep- 17	Advance Planning	LawAwareness Weeks @CDC 2017
57.	Jurong Spring Zone B RC	30-Sep- 17	Advance Planning	LawAwareness Weeks @CDC 2017
58.	Canberra CC	1-Oct-17	Family Law	LawAwareness Weeks @CDC 2017
59.	Senja-Cashew CC	1-Oct-17	Advance Planning	LawAwareness Weeks @CDC 2017
60.	Cheng San CC	6-Oct-17	Employment Law	LawAwareness Weeks @CDC 2017
61.	Toa Payoh View RC	7-Oct-17	Advance Planning	LawAwareness Weeks @CDC 2017
62.	Bukit Panjang CC	8-Oct-17	Advance Planning	LawAwareness Weeks @CDC 2017
63.	ITE College Central (Digital Media & Design)	11-Oct- 17	A lawyer's journey	
64.	Ci Yuan CC	14-Oct- 17	Advance Planning	LawAwareness Weeks @CDC 2017

S/N	Organisation / Address	Date	Outreach / Topic	Programme
65.	Heartbeat @ Bedok	14-Oct- 17	Advance Planning	LawAwareness Weeks @CDC 2017
66.	Changi Simei CC	14-Oct- 17	Protection from Harassment, Nuisance and Defamation	LawAwareness Weeks @CDC 2017
67.	Kampong Ubi Community Centre	14-Oct- 17	Family Law	LawAwareness Weeks @CDC 2017
68.	Changi Simei CC	15-Oct- 17	Family Law	LawAwareness Weeks @CDC 2017
69.	PCF Centre	16-Oct- 17	Employment Law	LawAwareness Weeks @CDC 2017
70.	Ci Yuan CC	21-Oct- 17	Community and Neighbour Disputes and Resolution	LawAwareness Weeks @CDC 2017
71.	Changi Simei CC	28-Oct- 17	Employment Law	LawAwareness Weeks @CDC 2017
72.	PCF Centre	30-Oct- 17	Community and Neighbour Disputes and Resolution	LawAwareness Weeks @CDC 2017
73.	Bukit Timah C)	11-Nov- 17	Protection from Harassment, Nuisance and Defamation	LawAwareness Weeks @CDC 2017
74.	Yuhua CC	12-Nov- 17	Employment Law	LawAwareness Weeks @CDC 2017
75.	Ngee Ann Poly	8-12 - Jan-18	Law Bonanza 2018	
76.	NTUC	23-Jan- 18	Advocates for the Arts launch	Advocates for the Arts/ Law Works
77.	Hagar	1-Mar-18	Singapore Court Systems	
78.	ILTC Sector (Agency for Integrated Care)	28-Mar- 18	Legal Seminar	Law Cares
79.	NTUC	28-Mar- 18	Sexual Harassment in the Workplace	Law Works

#### Committee report for Community Legal Clinics

#### Chairperson: Mr Cyril Chua

The Community Legal Clinic Committee was formed in August 2014 to oversee the implementation of the Community Legal Clinics' Expansion Plan. The members of this Committee include volunteer lawyers who have been and/or who are still actively volunteering with the Community Legal Clinics.

#### 1. Clinic Expansion

Since the Memorandum of Understanding ("MOU") between the Mayor's Committee and the Law Society of Singapore was signed on 12 September 2014, legal clinics have been held every night from Mondays to Thursdays (excluding the eve and public holidays) at the North West, South East, Central Singapore and South West Community Development Councils ("CDCs").

From April 2017 to March 2018, LSPBS received 1,686 registrants, of which 1,522 attended.

During the same period, LSPBS saw a 6% increase in the number of lawyers (i.e. 26) volunteering at the clinics.

Besides the CDC clinics administered by LSPBS, there are 38 "satellite" clinics held at CCs/Community Clubs around the island. To date, 18 of these clinics have joined the network and benefitted from insurance coverage for their volunteer lawyers, shared resources and access to a wide pool of volunteers, amongst other benefits, with 6 more clinics having expressed an interest in joining the network.

The Committee continues to reach out to other clinics to inform them of the benefits of joining the network.

Visits were made to various network clinics for the Office to better understand how they were run, as well as to share experiences and best practices.

#### 2. Volunteer Clinic Manager Training Programme

Under the Volunteer Clinic Manager Training Programme, volunteers including law students, foreign qualified lawyers and inhouse counsel are trained to be Clinic Managers to assist with administrative and operational duties at the legal clinics.

Due to the sensitive and confidential nature of the information accessible by the Clinic Managers, the volunteers are carefully selected and usually have some legal background or experience dealing with such information (e.g. law firm support staff).

Often, these are volunteers who are not qualified to give legal advice but are interested to help out at the clinics. Once the volunteers have received the necessary training, they can also be deployed to help out at Network Clinics where required.

#### 3. Specialised Legal Clinics

The Committee collaborates with specialised organisations to provide targeted advice to specific segments of the community that frequently encounter legal issues. Through these collaborations, we have been able to reach out to marginalized populations such as foreign workers, sex workers and victims of sexual abuse.

We will continue to support new initiatives where there is a real need that cannot be met by the existing network of clinics. Conversations are also ongoing with voluntary welfare organisations assisting with human trafficking victims, those suffering from various addiction issues as well as the creative industries sector.

#### 4. Renewal of MOU signed with the Mayors and CDCs in September 2014

Since the successful launch of the Community Legal Pro Bono Services Network by the 5 Community Development Councils (CDCs) and LSPBS in 2014, the increasing ground demand for such legal services saw the renewal (and expansion of scope) of the MOU in September 2017.

As at February 2018, more than 10,600 needy Singaporeans or Permanent Residents had benefitted from this initiative mainly seeking legal advice on Family, Employment, Estate and Harassment matters.

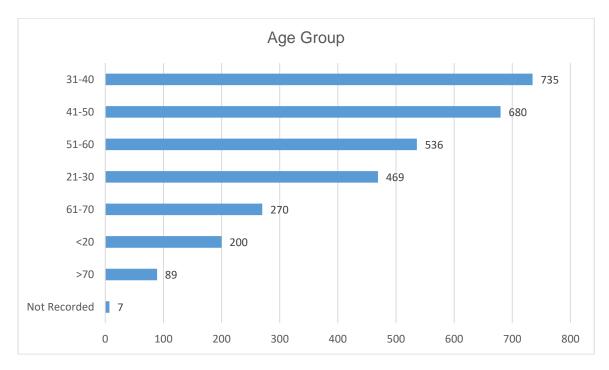
#### 5. Implementation of Telephonic Legal Clinics

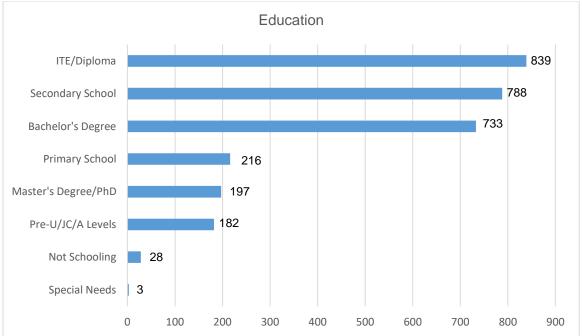
Help is just a call away!

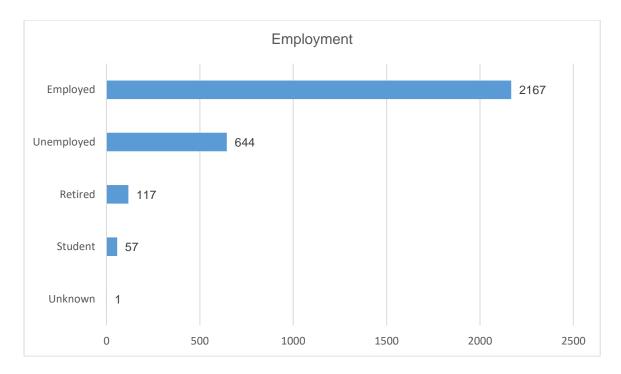
To further enhance the access to justice, LSPBS implemented Telephonic Legal Clinics in October 2017. Through social worker assistance, persons with mobility issues are now able to consult a lawyer via a phone call to get quick pro-bono legal advice and/or general legal guidance.

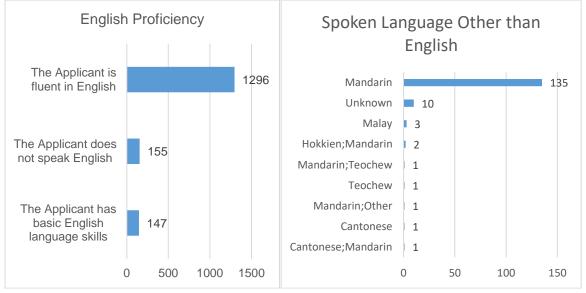
Since its implementation, 5 individuals have benefitted from this initiative.

## Charts on Profile of Applicants

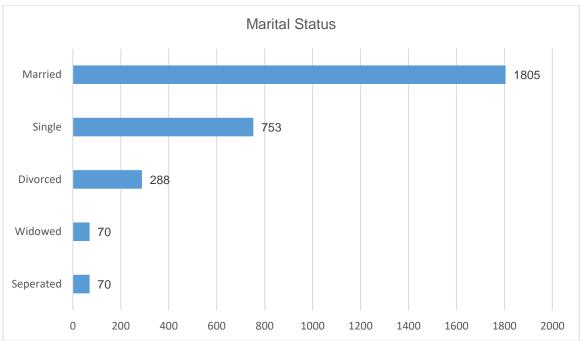


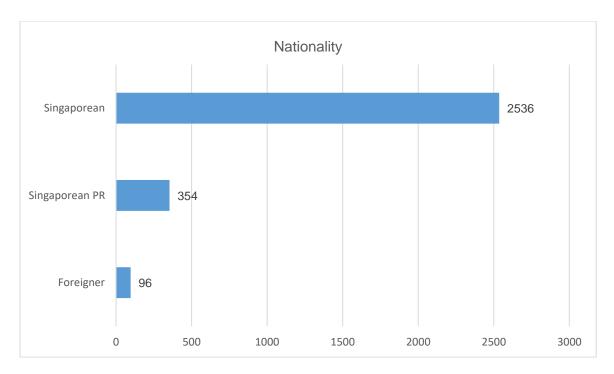


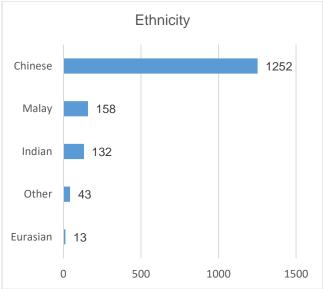


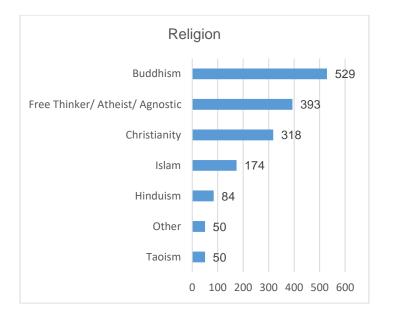


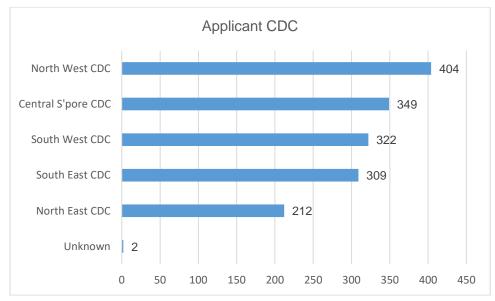


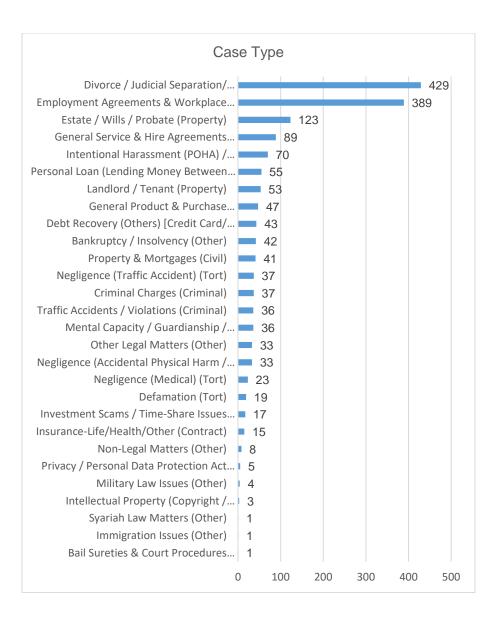


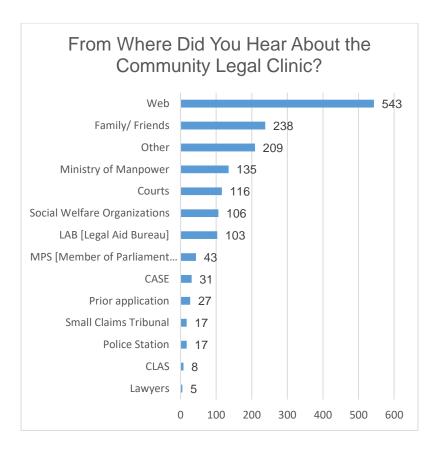






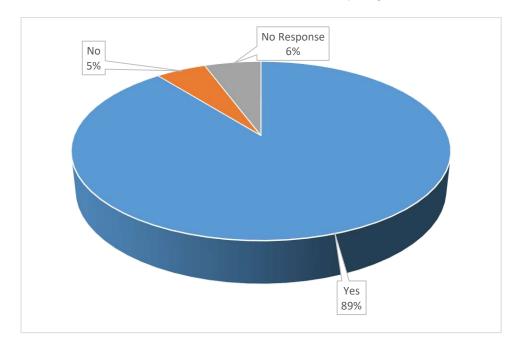






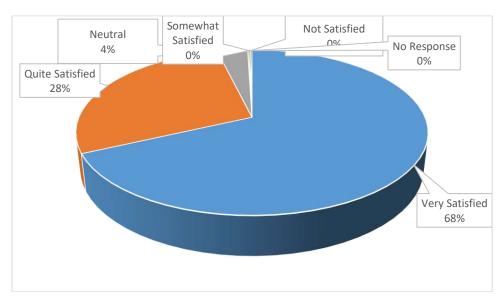
## Community Legal Clinic Satisfaction Survey Results

Data collected was from a sample size of 633 attendees at our Community Legal Clinics during the reporting period April 2017 – March 2018.

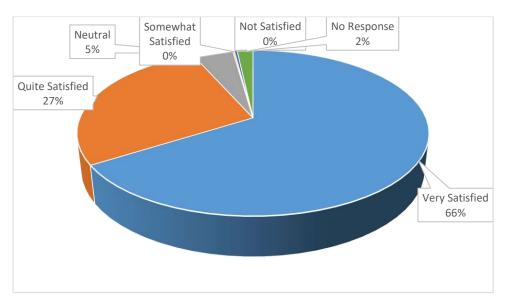


Question: Is This Your First Time at the Community Legal Clinic?

#### Question: How Satisfied were You with:

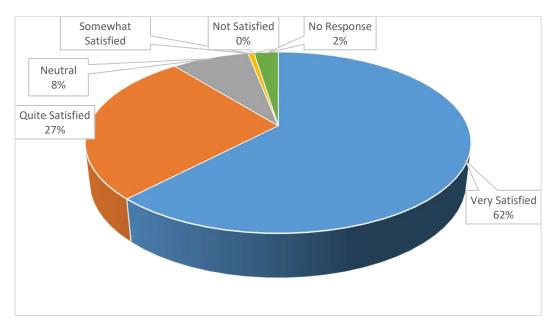


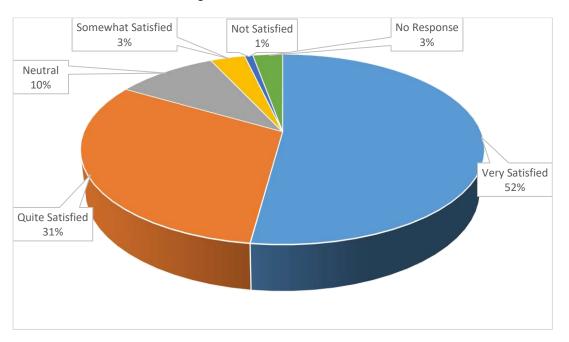
## i. the friendliness of Legal Clinic Staff?



## ii. the efficiency of the Legal Clinic Staff?

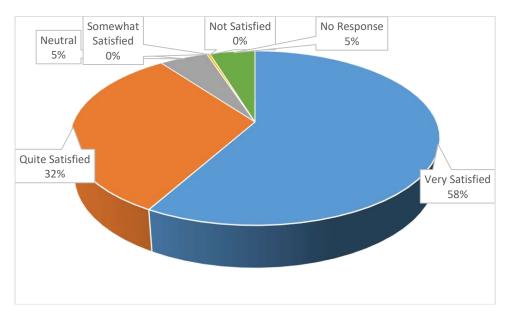
## iii. the operating hours?

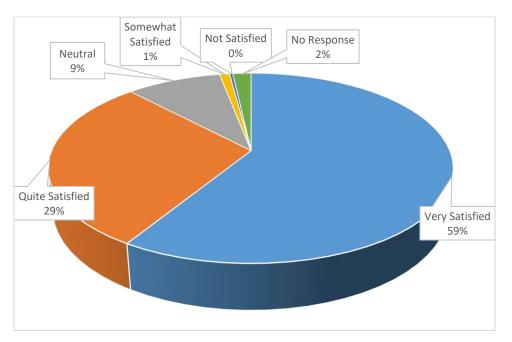




## iv. the ease of finding venue?

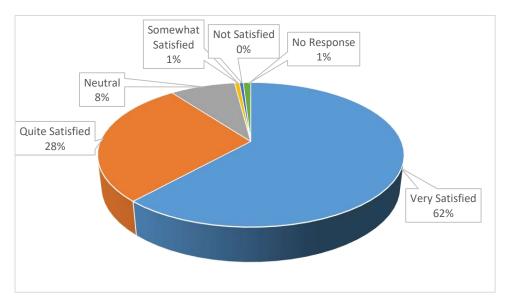
## v. the consultation room?

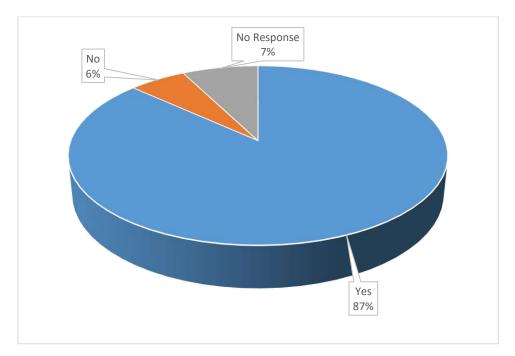




## vi. the length of session with lawyer?

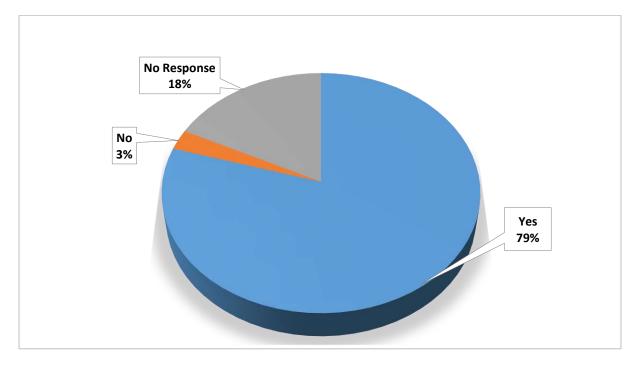
## vii. the helpfulness of the advice?





## Question: Will You Return to Our Clinic if You have New Legal Issues?

Question: Will You Recommend Our Community Legal Clinic to Others Who Need Legal Advice?



## Committee report for the Criminal Legal Aid Scheme Chairperson: Mr Derek Kang

## Introduction

## 1. Applications for Criminal Legal Aid Scheme ("CLAS")

From 1 April 2017 to 31 March 2018 a total of 2,741 applications for aid were received under CLAS. Aid was granted for the said period for a total of 1,790 applications.

Annual Report Year	Cases Processed	Aid Granted	Percentage of Cases Aid was Granted Against Number of Applications
2018 (1 Apr 2017 – 31 Mar 2018)	2,741	1,790	65%
2017 (1 September 2016 – 31 August 2017)	2096	1345	64%

#### 2. Volunteers

More than 304 CLAS volunteer lawyers had taken up at least 1 case thus far this year.

CLAS' other volunteers include law undergraduates from the National University of Singapore, Singapore Management University and various overseas universities continue to volunteer their time to assist CLAS counsel with research.

In addition to our interpreters who assisted CLAS on a pro bono basis, we also continued to receive support from our panel of volunteer psychiatrists and psychologists.

## 3. CLAS Expenditure

Please refer to the financial statement in this Annual Report for complete information regarding CLAS' expenditure and income. CLAS' expenditure for Annual Report Year 2018 has been S\$2,969,226. Below is a table of comparison in terms of CLAS' expenditure since 2017.

Year	Expenditure (S\$)	Income (S\$)	Surplus/Deficit (S\$)
2018 (1 April 2017 – 31 March 2018)	2,969,226	3,423,146	453,909
2017 (1 April 2016 – 31 March 2017)	2,665,152	2,066,957	(598,195)

## 4. CLAS Advocates

The 2 CLAS Advocates continued to provide and perform a dedicated mentoring and leadership role to the Fellows, and junior external CLAS volunteers. For the first time this year, the Advocates and the CLAS Directorate conducted an on-boarding exercise which involved a detailed presentation to the incoming CLAS Fellows on the objectives of the Fellowship, and the role that they played. This on-boarding proved to be effective in allowing the incoming Fellows to quickly understand and appreciate more fully the role and function they occupied in the pro bono and criminal justice landscape.

From an operational perspective, the Advocates serve to smoothen the transition between the batches of Fellows. In particular, they provide supervision for on-going matters that the outgoing Fellows are unable to complete before the end of their Fellowship tenure. In addition, the Advocates provided training to the Fellows on how interviews for merits testing ought to be conducted. The training was effective, and the Fellows commenced conducting their interviews (which were initially supervised) in February 2018.

The Advocates also assist the CLAS Directorate generally in its pro bono programs, perform community outreach as ambassadors, conduct research relating to the legal profession (with an emphasis on criminal defence work), and performing other duties or roles designated by the Directorate. For this year, the Advocates also assisted in the approval process for applications, and assessed requests from volunteer lawyers to, for example, seek medical reports and discharges.



## 5. CLAS Fellowship 2018

CLAS Fellows (standing from left to right): Ms Shehzhadee Bte Abdul Rahman, Ms Soo Bei Han, Ms Marjorie Kong, Mr Siraj Shaik Aziz, Mr Shaneet Rai CLAS Advocates (seated from left to right): Ms Sadhana Rai, Mr Ng Shi Yang

## The CLAS Fellowship Team 2018

## (i) <u>Mr Shaneet Rai</u>

Mr Shaneet Rai was called to the Bar in April 2016, after earning his Juris Doctor at SMU. Prior to law school, he majored in Political Science at NUS. Shaneet was previously an associate at Trident Law Corporation. Working predominantly on criminal matters, he was involved in a wide array of cases ranging from shop-theft to capital offences.

### (ii) <u>Ms Soo Bei Han</u>

Ms Soo Bei Han was called to the Bar in 2015 having graduated with an LLB from the National University of Singapore. Prior to joining the Fellowship, Bei Han has been with Law Society Pro Bono Services since she was called.

#### (iii) <u>Mr Siraj Shaik Aziz</u>

Mr Siraj Shaik Aziz graduated with a Bachelor of Laws (Hons.) from Singapore Management University in 2015 and was called to the Bar in 2016 after completion of his training contract at Straits Law Practice LLC where he assisted with various civil and criminal matters. He then worked as a research associate under the Asian Business and Rule of Law Initiative at Singapore Management University. He was a Legislative Assistant to Nominated Member of Parliament; Assistant Professor Mahdev Mohan.

## (iv) <u>Ms Shehzhadee Abdul Rahman</u>

Ms. Shehzhadee Abdul Rahman graduated with a Bachelor of Laws (Honours) from the University of Liverpool in 2012 and was called to the Singapore Bar in 2014. She previously worked at Salem Ibrahim Law Corporation, and Gabriel Law Corporation where she handled both civil and criminal matters.

## (v) <u>Ms Marjorie Kong</u>

Ms Marjorie Kong graduated with a Bachelor of Laws (Honours) from the University of Nottingham in 2015. She was with the firm of Timothy Ng LLC from 2015 to 2017 first as a trainee and then an associate. She assisted in a spectrum of contentious matters, including building and construction-related disputes, contractual disputes, and negligence suits; as well as a few criminal matters.

## 6. CLAS Criminal Law Training Program.

CLAS launched its fourth run of the Criminal Law Training Program on March 2017. As with other years, the Programme consists of 31 modules on various criminal law topics delivered by senior practitioners, academics, experts, including psychiatrists as well as representatives of the various stakeholders in the criminal justice system including a District Judge and representatives from the Probationary Service. The programme included lessons at varying levels of complexity to cater to practitioners at all levels of seniority and with a view to substantially progressing a junior practitioner's competence in criminal practice at an accelerated rate. With the commencement of the CPD requirements for those in the Senior category, the Training Programme saw the participation of more senior members of the Bar which often led to insightful sharing of experiences during the question and answer sessions.

Registrants are able choose to sign up for individual modules or for the entire Programme at a discounted price. The Programme is open to all and significant discounts are available for active CLAS volunteers. All modules are conducted at the State Courts Bar Room on Thursdays at 5pm.

Module	Lesson	Module	Lesson
Module 1:	Overview of the Criminal Justice	Module 17:	Challenging Client
	Process		Statements
Module 2:	Role of Criminal Defence Counsel	Module 18:	Direct Examination and the
			Defence Witness
Module 3:	Managing Your Caseload	Module 19:	Dealing with Forensic Evidence
Module 4:	Representing Young Clients	Module 20:	Impeachment
Module 5:	Interviewing the Client and other	Module 21:	Guilty Pleas
	Defence Witnesses		
Module 6:	Dealing with Difference	Module 22:	Experts
Module 7:	Arrest and Intake	Module 23:	Immigration Consequences
Module 8:	Securing Bail	Module 24:	Sexual Offences
Module 9:	Interactions with Police and Prosecutors	Module 25:	Drug Cases
Module 10:	Theory of the Case	Module 26:	Military Prosecutions
Module 11:	Investigation	Module 27:	Speech Crime
Module 12:	Pretrial Discovery Practice	Module 28:	No Case to Answer and
			Closing Submissions
Module 13:	Competence to Stand Trial	Module 29:	Sentencing Advocacy
Module 14:	Evidence and Objections	Module 30:	Understanding Probation
Module 15:	Trial Preparation Masterclass	Module 31:	Appeals
Module 16:	Cross-Examination		

Details of the modules conducted are as follows: -

#### 7. Acknowledgements

The CLAS Committee wishes to record its gratitude to all volunteer lawyers, psychiatrists, psychologists, interpreters and CLAS staff for their continued support and generous service.

The Committee also wishes to record its appreciation to the following for their support of CLAS:

- a. The Honourable The Chief Justice;
- b. The Ministry of Law;
- c. The Honourable The Attorney-General;
- d. The Honourable Judges of the Supreme Court;
- e. The State Courts;
- f. Singapore Academy of Law;
- g. MOU Firms;
- h. Tote Board.

## Committee report for the Law Awareness Committee

#### Chairperson: Mr Josephus Tan

The mission of the Law Awareness Committee (the "Committee") is to coordinate and implement activities that serve to increase public awareness of the law and legal rights, with the ultimate objective of empowering the layperson with basic legal knowledge and ensuring access to justice for all.

#### Law Awareness Weeks (LAWs @CDC) 2017

LAWs @CDC is a collaboration between LSPBS and the five Community Development Councils (CDCs), supported by the People's Association, National University of Singapore Faculty of Law and Singapore Management University School of Law.

Since 2015, LAWs @CDC has been conducted yearly as a nationwide effort to promote awareness and understanding of the law in the community through a series of talks tailored to address the common legal issues that members of the public encounter.

LAWs @CDC 2017 was launched on 28 September 2017 at Singapore Management University by Ms Indranee Rajah, Senior Minister of State for Law and Finance, the Mayors of the 5 CDCs and our Chairman, Mr Gregory Vijayendran. At the launch event, top CLC volunteers, anchor law firms and speakers for LAWs @CDC 2017 talks received Certificates of Appreciation from Ms Indranee Rajah in recognition of their generous contribution and support. Volunteer lawyers and students present also had the opportunity to interact with the Mayors during the networking session after the launch.



Left to right: Mr Desmond Choo (Mayor, North East District), Dr Teo Ho Pin (Mayor, North West District), Ms Low Yen Ling (Mayor, South West District), Ms Indranee Rajah (Senior Minister of State for Law and Finance), Mr Gregory Vijayendran (Chairman, LSPBS and President, The Law Society of Singapore). Ms Denise Phua (Mayor, Central Singapore District), Mr Lim Biow Chuan (representing Dr Maliki Osman Mayor of South East District).

Of particular significance was the signing of two MOUs presided by Ms Indranee Rajah, Senior Minister of State for Law and Finance - an enhanced MOU with the 5 CDCs and the People's Association on the Community Legal Pro Bono Services Network, as well as a second with the Institutions of Higher Learning: National University of Singapore (NUS), Singapore Management University (SMU) and Singapore University of Social Sciences (SUSS) on joint collaborations beyond the network and LAWs @CDC.



Left to right back row standing: Mr Desmond Choo (Mayor, North East District), Dr Teo Ho Pin (Mayor, North West District), Ms Indranee Rajah (Senior Minister of State for Law and Finance), Ms Denise Phua (Mayor, Central Singapore District), Mr Lim Biow Chuan (representing Dr Maliki Osman Mayor of South East District).

Left to right seated: Professor Leslie Chew (Dean School of Law, SMU), Professor Simon Chesterman (Dean School of Law, NUS), Ms Low Yen Ling (Chairman of Mayors' Committee and Mayor, South West District), Mr Gregory Vijayendran (Chairman, LSPBS and President, The Law Society of Singapore) and Associate Professor Goh Yihan (Dean, School of Law, SMU).

Building on the success of the Law Awareness Weeks over the years, a total of 45 talks were held during LAWs @CDC 2017, allowing LSPBS to reach 1,461 residents.

	2017
Number of talks conducted	45
Number of lawyers involved	28
Number of students involved	75
Number of topics covered	8
Number of participants	<u>1461</u>



Left to right: Ms Low Yen Ling (Mayor, South West District), Ms Indranee Rajah (Senior Minister of State for Law and Finance), Mr Tan Shen Kiat (volunteer lawyer) and Mr Gregory Vijayendran (Chairman, LSPBS and President, The Law Society of Singapore).

## Law Works partnership with NTUC

Launched in March 2013, Law Works is a partnership between LSPBS and NTUC which aims to educate union members and workers on their legal rights, particularly with respect to employment issues.

Under this partnership, LSPBS published pocket series booklets which the public can download for free from our website and ran legal primers where some of these booklets were launched.

A total of 5 legal primer talks were held between 1<sup>st</sup> April 2017 – 31<sup>st</sup> March 2018, covering the following topics:

- 1. Employment Claims Tribunal & The Tripartite Alliance for Dispute Management What, How, Why
- 2. Contracting a freelance agreement "the dos and don'ts"
- 3. Learn More About Personal Data Protection Act (PDPA)
- 4. Securing your Information in the Digital Age
- 5. Sexual Harassment in the Workplace.

In addition, legal clinics are held on a monthly basis where applicants can seek advice on a wide range of legal issues.

### Advocates for the Arts

Advocates for the Arts (AfA), A Legal Handbook for the Creative Industries, was officially launched on 23 of January 2018 to much fanfare and media coverage.

The toolkit was a collaborative effort by LSPBS with NTUC, the Musicians Guild of Singapore, Screenwriters Association (Singapore), DesignSingapore Council and the Infocomm Media Development Authority, to name a few, to provide information on legal issues that the creatives talents often encounter.

The launch was held at NTUC Centre and was well attended by 160 people from the arts, media and legal industries. It was officiated by Mr Adrian Tan, Vice President of The Law Society of Singapore, Mr Patrick Tay, Assistant Secretary-General and Director of Legal Services Department of NTUC, Mr Josephus Tan and Ms Toh Wei Yi, Chairperson and immediate past Chairperson of the Law Society Pro Bono Services Law Awareness Committee.



(L-R from back: Mr Fong Wei Li, Ms Amarjit Kaur, Ms Trina Ha, Ms Suryati Abdul Latiff, Ms Ng Swee San, Ms Amira Budiano, Mr Daniel Steel, Mr Josephus Tan, Mr Patrick Tay, Ms Toh Wei Yi, Mr Adrian Tan, Ms Usha Chandradas, Ms Sofie Sunny, Mr Ng Joo Khin and Ms Kala Anandarajah).

#### Panel Discussion

The launch was followed by a lively panel discussion on the importance of the law to members of the creative industries and in particular, how the different areas highlighted in the AfA handbook relates to them. The three panellists were Mr Adrian Tan, Mr Jeremiah Choy, Director of OrangeDot Productions and Mr Patrick Tay.



Panel Discussion (from left to right: Mr Jeremiah Choy (Director of OrangeDot Productions) and Mr Patrick Tay (Assistant-Secretary General of NTUC), moderated by Mr Adrian Tan (author and Vice-President of The Law Society of Singapore).

All attendees at the launch were given a copy of the toolkit which can also be downloaded for free from the LSPBS website. Following the launch, a series of talks based on the chapters covered in the toolkit will be run in collaboration with various partners from the creative industries.

## **Project Schools**

Project Schools was launched in July 2012 with the objective of promoting a greater level of civic-mindedness amongst youth and enabling them to better protect themselves from the consequence of crime. The close collaboration between school teachers and the volunteer lawyers has enabled the success of Project Schools, which has engaged over 30,000 youths from the various schools which participated in this programme since inception.

For the period between 1 April 2017 to 31 March 2018, 31 schools have signed the Conditions of Use to run Project Schools during curriculum time. Additionally, LSPBS is working with 13 new schools who have expressed interest in Project Schools to implement the same in their schools.

LSPBS is happy to have conducted 14 talks under this initiative form April 2017 and March 2018 and reached out more than 1,000 youths. Below is a list of such talks:

S/n	Name of Talk	Date of Talk	Venue
1	Quarterly Event with MOE		
	Counsellors	28 April 2017	Law Society of Singapore
2	Cyber Offences talk to students –	18 May 2017	CHIJ St. Theresa's
	sec 1 cohort, 1240pm to 140pm		Convent
3	Closed Door Dialogue Session with		
	Management of APSN	8 June 2017	APSN Delta Senior School
4	Legal Talk to students on Project	00 I 00 I 7	
	Schools – Work attachment	28 June 2017	APSN Delta Senior School
5	Q&A with a Lawyer for students –		CHIJ St. Theresa's
	Substance Abuse – Sec3	12 July 2017	Convent
6	Quarterly Event with MOE	0 1 1 0047	
	Counsellors	6 July 2017	MND Building
7	Independent School Counsellors	7 Aug 2017	Raffles Institution
0	Project Schools briefing	45.0 0047	
8	Court Tour for MOE teachers	15 Sept 2017	State Courts
9	Cubar Talls for Soc 1 students	9 October 2017	Hue Chang International
10	Cyber Talk for Sec 1 students	-	Hwa Chong International
10	Cyber Tells for See 2 students	10 October 2017	Hwo Chong International
11	Cyber Talk for Sec 2 students Domestic Violence Talk for Sec 2	12 October	Hwa Chong International CHIJ St. Theresa's
11	students	2017	Convent
12	Cyber Bullying & Property Offences	7 Mar 2018	Kuo Chuan Presbyterian
12	Talk	7 1111 2010	Pri Sch
13	Project Schools Legal Talk -		School of the Arts (SOTA)
	cybercrimes, spreading false news	19 Mar 2018	
	online		
14	Learning Journey to State Courts for Beatty Sec	22 Mar 2018	State Courts
15	Legal Talk for Damai Sec - Sec 4 and 5 cohort	22 Mar 2018	Damai Secondary School

More information on Project Schools is available at: http://probono.lawsociety.org.sg/Pages/Project-Schools.aspx

## Appendix B – Programmes for non-profit organisations

# Table of programmes

General Legal Awareness for non-profit organisations and social enterprises			
Online Guide for Community Organisations	This section of our website provides legal information for non-profit organisations. The content is contributed by members of the Project Law Help Committee and its working sub-committee including students from the NUS Faculty of Law.	http://probono.lawsociety.or g.sg/Pages/Charity- Information-Portal- Home.aspx	
LEGALESE, a legal toolkit for Community Organisations (made possible with donations from DBS Foundation, SBF Foundation and Withers KhattarWong LLP)	LEGALESE is a publication which aims to provide bite-sized pieces of information to the on the various legal aspects of setting up and running a social enterprise or non- profit entity. The first edition focused solely on social enterprises. The second edition was expanded to cover charities.	The LEGALESE toolkit can be downloaded for free from LSPBS website <u>http://probono.lawsociety.or</u> <u>g.sg/Pages/LegaleSE.aspx</u>	
"First Responder" support - Early Intervention Initiative to assist frontline workers providing social service assistance (Pilot programme) – from December 2016	Provide support to social workers in a variety of ways (including capacity building talks, legal input for case management discussions, legal clinics, etc). The aim is to equip social workers with basic knowledge of common legal issues so that they are able to identify potential cases that may be suitable for early legal intervention, as well as to answer any legal queries they may have.		
Assisting the Intermediate to Long Term Care (ILTC) sector	Raising awareness on advance planning issues (e.g. Mental Capacity Act, Lasting Powers of Attorney, etc) and providing legal assistance to the sector, including the elderly, medical social workers and ILTC sector leaders.		

Legal Assistance for Community Organisations			
Community Organisation Clinics	General legal advice for community organisations	Upon request by non-profit organisation. Please see the Project Law Help Committee report for the number of enquiries / registrations.	
Project Law Help	Match-up service for local community organisations undertaking community work within Singapore and law firms to provide pro bono corporate legal assistance.	Assignment of volunteer law practice upon successful application. Please see the Project Law Help Committee report for the number of enquiries / registrations.	
Joint International Pro Bono Committee	Match-up service for non- profit organisations based in Singapore (undertaking work outside of Singapore) and law firms to provide pro bono corporate legal assistance.	Assignment of volunteer law practice upon successful application.	

## Committee report for Project Law Help

## Chairperson: Ms Juliana Yap Chin Choo

The Project Law Help Committee's ("PLH Committee") mission is to provide pro bono corporate transactional legal advice and assistance to community organisations, i.e. charities, non-profit organisations and social enterprises. This is done through 2 main schemes: (a) Community Organisations Clinic ("COC") and (b) Project Law Help ("PLH").

## <u>COC</u>

COC provides free basic legal advice and information to community organisations through a 45-minute consultation session. COCs are very useful for community organisations seeking legal advice and would like to speak to a lawyer, but do not need anything drafted or legal representation.

## <u>PLH</u>

PLH matches community organisations which qualify for assistance with law firms willing to provide free non-litigation commercial legal services. Examples of such legal services include corporate law, employment law, intellectual property law and other legal matters not involving court litigation advice or representation. Successful applicants work directly with the law firm assigned.

Community Organisations Helped (between 1 April 2017 and 31 March 2018)

(a)	COC	
	No. of applications registered	21
	No. of successful matches	15
(h)	DI H	

(b)

No. of applications registered	9	
No. of successful matches	4	

## Appendix C – Programmes supporting our volunteers

## Table of programmes

Volunteer Support			
Ad Hoc Pro Bono Assessment Scheme	Assists practitioners who are planning to do ad hoc pro bono work for needy persons by conducting an assessment of the prospective client's suitability for pro bono assistance.	Upon request.	
Capacity building training courses and talks	Practice refreshers and legal seminars/workshops to enhance the delivery of pro bono services by our volunteers	<ul> <li>Annual CLAS 101 module training programme for CLAS volunteers.</li> <li>LSPBS Volunteer CapB Series:</li> <li>Employment law updates 27 Mar 18</li> </ul>	
Mentor/Specialist Resource Guidance	Matching of junior pro bono lawyers with a mentor/ practice specialist to provide practice guidance.	Upon request	
Paralegal Support for criminal trials	Paralegal trial support for pro bono lawyers undertaking criminal legally aided cases.	Upon request.	
Briefings for law practices on pro bono Opportunities	On site pro bono briefings on volunteer opportunities for law practices.	Upon request.	
Pro Bono Guide for Law Practices	Guide for law practices on providing structured support for lawyers to engage in pro bono, available in hard and soft copy.	Free download from LSPBS website. http://probono.lawsociety.or g.sg/Pages/Volunteer- Schemes.aspx	
Pro Bono Guide for Volunteers	Guide for volunteers on pro bono opportunities in Singapore, available in hard and soft copy.	Free download from LSPBS website. http://probono.lawsociety.or g.sg/Pages/Volunteer- Schemes.aspx	

Singapore In-House Legal Counsel Pro Bono Guide	Collaboration with DLA Piper and with the support of the Singapore Corporate Counsel Association, the guide was launched on 29 January 2016. The Guide highlights opportunities open to individual in-house lawyers who wish to undertake pro bono legal work independent of their employers.	Free download from LSPBS website. http://probono.lawsociety.or g.sg/Pages/In-House- Counsel-Guide.aspx
Pro Bono Networking Sessions	Regular networking sessions to connect new volunteers with pro bono programmes.	Quarterly
Pro Bono Research Initiative	Research support for pro bono lawyers undertaking cases involving complex issues of law.	Upon request.
Volunteer Initiative Support Scheme	Assistance for practitioners involved in regular pro bono work for particular group of persons or community in need.	Upon request.
Volunteer Management Portal	An online portal for volunteers to track the number of pro bono hours they have expended in a year and to register to volunteer for pro bono programmes.	Hosted on LSPBS website.

#### Volunteer CapB Series

LSPBS is committed to supporting our volunteers with training to enhance their pro bono experience. This year, we launched the Volunteer Capability Building (Volunteer CapB) Series, which comprises seminars and workshops to update our volunteers on latest developments, develop relevant skills etc to empower them to bring their pro bono services to the next level.

As part of our capability building for our volunteers, LSPBS organised a dialogue session with Mr Patrick Tay Teck Guan, Assistant Secretary-General of the National Trades Union Congress (NTUC). Over 50 practitioners came to hear from Mr Tay, who shared more on the recent Employment Act review and what that would mean for both employees and employers. During the lively and interactive dialogue, Mr Tay requested participants to share suggestions which he could raise when he presents in Parliament.

The event was kindly hosted and supported by DLA Piper, Singapore.



The first LSPBS Volunteer CapB Series: Dialogue Session with Mr Patrick Tay, Assistant Secretary- General of NTUC on 27 March 2018.

## Appendix D – Access to Justice collaborations

## Table of Collaborations

The following table provides an overview of LSPBS's main collaborations/support of other organisations engaged in access to justice initiatives:

Project/Partners	Need met	Remarks
Community Justice Centre	The Community Justice Centre seeks to assist litigants in person with the following pro bono services: (a) Information services; (b) Practical support services; (c) Referral services; (d) Lay Assistance Scheme; (e) Legal clinics; and (f) Public outreach services	The Law Society through LSPBS is supporting the Community Justice Centre initiative (CJC), in collaboration with the State Courts, the Family Justice Courts, the Ministry of Law, the Ministry of Social and Family Development and the Tan Chin Tuan Foundation.
		A duty officer from LSPBS is stationed at CJC to take in and process registrations for the Criminal, Family and Civil legal clinics run at the State Courts.
Community Legal Clinics Network	Support for independent legal clinics through implementation of clinic best practices, volunteer mobilisation and other technical support.	Independent legal clinics join this network by signing a Memorandum of Understanding with LSPBS committing to a set of best practices/Standard operating procedures.
Migrant Worker Centre (MWC)	Legal clinics for foreign workers (inaugural session held on Saturday 18 January 2014)	LSPBS provides the following support: (a) the sharing of LSPBS materials including the Community Legal Clinic manual and our clinic forms for the use/adaptation by the MWC; (b) technical assistance including the training/attachment stints of MWC staff on legal clinic administration and procedures; (c) highlighting to our volunteer practitioner pool legal clinic

		volunteer opportunities with MWC; and (d) volunteer mobilisation and coordination. A total of 75 legal appointments were run during this reporting period.
Foreign Domestic Worker Association for Social Support and Training (F.A.S.T.)	Legal clinics for foreign domestic workers (inaugural session held on Sunday 23 November 2014)	LSPBS provides the same scope of support as outlined above for the Migrant Worker Centre.
Project X	Part of our Street Smart collaboration providing sex workers with legal advice and awareness (inaugural session held on 1 April 2015).	LSPBS offers regular legal advice to the Project X's members.
Aware's Sexual Assault Care Centre	Legal clinic advice to victims of sexual abuse attending Aware's Sexual Assault Care Centre for counselling.	LSPBS supports the collaboration with volunteer mobilisation and coordination.
Singapore Management University School of Law Pro Bono Centre	The work of the SMU Pro Bono Centre includes the facilitation of access to justice via its campus legal clinics for indigents and the sensitization of law students to social justice issues.	LSPBS provides the same scope of support as outlined above for the Migrant Worker Centre.

Financial Statement

#### LAW SOCIETY PRO BONO SERVICES (Co. Reg. No. 201700430E)

#### FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD FROM 4 JANUARY 2017 (DATE OF INCORPORATION) TO 31 MARCH 2018

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Baker Tilly TFW LLP Chartered Accountants of Singapore

An independent member of Baker Tilly International

#### DIRECTORS' STATEMENT

The directors are pleased to present their statement to the member together with the audited financial statements of the Company for the financial period from 4 January 2017 (date of incorporation) to 31 March 2018.

In the opinion of the directors:

- (i) the financial statements as set out on pages 5 to 25 are drawn up so as to give a true and fair view of the financial position of the Company as at 31 March 2018 and of the financial performance, changes in accumulated funds and cash flows of the Company for the financial period from 4 January 2017 (date of incorporation) to 31 March 2018 in accordance with the provisions of the Companies Act, Chapter 50, Charities Act, Chapter 37 and other relevant regulations and Financial Reporting Standards in Singapore; and
- (ii) At the date of this statement there are reasonable grounds to believe that the Company will be able to pay its debts as and when they fall due.

#### Directors

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The directors in office at the date of this statement are:

Gregory Vijayendran Ganesamoorthy Wong Weng Wah Kelvin Dinesh Singh Dhillon Arfat Beebee Binte Noor Mohamed Abdul Latiff Mrs Arfat Selvam Chua Yeow Hooi Kang Yu Hsien Derek Narayanan Sreenivasan Tan Cheow Hung Thio Shen Yi Wong Hin Pkin Wendel!

#### Arrangement to enable directors to acquire benefits

Neither at the end of nor at any time during the financial period was the Company a party to any arrangement whose objects are, or one of whose objects is, to enable the directors of the Company to acquire benefits by means of the acquisition of shares in or debentures of any other body corporate.

#### Other matters

As the Company is limited by guarantee, matters relating to interest in shares, debentures or share options are not applicable.

#### Independent auditor

The independent auditor, Baker Tilly TFW LLP, has expressed its willingness to accept re-appointment.

On behalf of the directors

ijayendran Ganesamoorthy Grego Chairman

8 August 2018

Dinesh Singh Dhillon Treasurer



Baker Tilly TFW LLP Chartered Accountants of Singapore 600 North Bridge Road #05-01 Parkview Square Singapore 188778 T: +65 6336 2828 F: +65 6339 0438 www.bakertillytfw.com

## INDEPENDENT AUDITOR'S REPORT TO THE MEMBER OF LAW SOCIETY PRO BONO SERVICES

## Report on the Audit of the Financial Statements

#### Opinion

We have audited the accompanying financial statements of Law Society Pro Bono Services (the "Company") for the financial period from 4 January 2017 (date of incorporation) to 31 March 2018 as set out on pages 5 to 25, which comprise the balance sheet as at 31 March 2018, and the statement of comprehensive income, statement of changes in accumulated funds and statement of cash flows for the financial period from 4 January 2017 (date of incorporation) to 31 March 2018, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements are properly drawn up in accordance with the provisions of the Companies Act, Chapter 50 (the "Act"), Charities Act, Chapter 37 and other relevant regulations (the "Charities Act and Regulations") and Financial Reporting Standards in Singapore ("FRSs") so as to present fairly, in all material respects, the financial position of the Company as at 31 March 2018 and of the financial performance, changes in accumulated funds and cash flows of the Company for the financial period from 4 January 2017 (date of incorporation) to 31 March 2018.

#### Basis for Opinion

We conducted our audit in accordance with Singapore Standards on Auditing ("SSAs"). 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 Company in accordance with the Accounting and Corporate Regulatory Authority (ACRA) Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities (ACRA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Other Information**

Management is responsible for the other information. The other information obtained at the date of the auditor's report is the Directors' Statement as set out on page 1.

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 on the other information obtained prior to the date of this auditor's report, 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 MEMBER OF LAW SOCIETY PRO BONO SERVICES (cont'd)

## Report on the Audit of the Financial Statements (cont'd)

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#### Responsibilities of the Management and Directors for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the Act, Charities Act and Regulations and FRSs, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company'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 management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

The directors' responsibilities include overseeing the Company's financial reporting process.

#### 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. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SSAs 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 SSAs, 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



#### INDEPENDENT AUDITOR'S REPORT TO THE MEMBER OF LAW SOCIETY PRO BONO SERVICES (cont'd)

#### Report on the Audit of the Financial Statements (cont'd)

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#### Auditor's Responsibilities for the Audit of the Financial Statements (cont'd)

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company'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 Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the directors 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.

#### **Report on Other Legal and Regulatory Requirements**

In our opinion, the accounting and other records required by the Act to be kept by the Company have been properly kept in accordance with the Act.

During the course of our audit, nothing has come to our attention that causes us to believe that during the financial period:

- (i) the Company has not used the donation moneys in accordance with its objectives as required under Regulation 11 of the Charities (Institutions of a Public Character) Regulations; and
- (ii) the Company has not complied with the requirements of Regulation 15 (Fund-raising expenses) of the Charities (Institutions of a Public Character) Regulations.

Baker Tilly TFW LLP Public Accountants and Chartered Accountants Singapore

8 August 2018

#### BALANCE SHEET As at 31 March 2018

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	Note	\$
ASSETS		
Non-current assets		
Property, plant and equipment	3	204,763
Intangible assets	4	313,331
Deferred expenditure	7	34,240
*		552,334
Current assets		
Receivables	5	698,084
Fixed deposits, bank and cash balances	6	4,421,013
Deferred expenditure	7	21,998
*		5,141,095
Total assets		5,693,429
LIABILITIES		
Non-current liability		
Deferred capital grants	7	514,860
Deretten entring Branne		
Current liabilities		
Amount due to The Law Society of Singapore	8	693,970
Payables	9	1,090,756
Deferred capital grants	7	15,000
		1,799,726
Total liabilities		2,314,586
Net assets		3,378,843
Funds		
Accumulated Funds	10	3,378,843

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## STATEMENT OF COMPREHENSIVE INCOME For the financial period from 4 January 2017 (date of incorporation) to 31 March 2018

	Note	\$
INCOME		
Contributions and grants	11	4,404,715
CLAS Training Programme		15,514
CLAS Co-Payment collection		117,739
Interest income		39,815
Other income		23,634
Amortisation of deferred capital grant	7	157,727
1 0		4,759,144
LESS EXPENDITURE		
Committee activities and projects	12	1,586,145
Administrative expenses	13	628,970
Personnel costs	14	2,385,149
		4,600,264
Total surplus and total comprehensive income	3	
for the financial period		158,880

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#### STATEMENT OF CHANGES IN ACCUMULATED FUNDS For the financial period from 4 January 2017 (date of incorporation) to 31 March 2018

	General Fund \$	Criminal Legal Aid Scheme \$	Restricted fun Law Awareness Fund \$	ds ——— Bar Memorial Scholarship Fund \$	Total Funds \$
Balance at 4 January 2017 (date of incorporation)	_	_	_	-	_
Transfer of the Division from The Law Society of Singapore (Note 15)	5,328,711	(2,153,275)	2,104	42,423	3,219,963
Total (deficit)/surplus and total comprehensive (loss)/income for the financial period	(243,047)	453,909	(49,690)	(2,292)	158,880
Transfer of funds	(1,056,963)	979,629	77,334	-	-
Balance at 31 March 2018	4,028,701	(719,737)	29,748	40,131	3,378,843

## STATEMENT OF CASH FLOWS

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For the financial period from 4 January 2017 (date of incorporation) to 31 March 2018

	\$
Cash flows from operating activities	
Surplus for the financial period	158,880
Adjustments for:	
Depreciation of property, plant and equipment	90,045
Amortisation of deferred capital grant	(157,727)
Amortisation of intangible assets	147,215
Property, plant and equipment written off	6,208
Intangible assets written off	1,015
Interest income	(39,815)
Donation receivable from The Law Society of Singapore	(70,000)
Operating cash flows before working capital changes	135,821
Changes in operating assets and liabilities, net of effects from transfer of the Division from The Law Society of Singapore	
Receivables	(90,994)
Deferred expenditure	(56,238)
Amount due to The Law Society of Singapore (trade)	179,343
Payables	(251,327)
Deferred capital grants	337,836
Net cash from operating activities	254,441
Cash flows from investing activities	
Purchase of property, plant and equipment	(177,015)
Purchase of intangible assets	(48,094)
Interest received	39,815
Net cash used in investing activities	(185,294)
Cash flows from financing activities Cash and cash equivalents from transfer of Division from	
The Law Society of Singapore (Note 15)	4,027,583
Advances from The Law Society of Singapore	2,436,297
Repayments to The Law Society of Singapore	(2,112,014)
Net cash from financing activities	4,351,866
Net increase in cash and cash equivalents	4,421,013
Cash and cash equivalents at the date of incorporation	
Cash and cash equivalents at the end of financial period	4,421,013

Cash and cash equivalents comprise fixed deposits, bank and cash balances as presented on the balance sheet (Note 6).

#### NOTES TO THE FINANCIAL STATEMENTS For the financial period from 4 January 2017 (date of incorporation) to 31 March 2018

These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

#### 1 General information

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Law Society Pro Bono Services (the "Company") (Co. Reg. No. 201700430E) was incorporated on 4 January 2017 to take over the operations of Pro Bono, Learning and Support Services, a division of The Law Society of Singapore (the "Division") with charity status as a going concern (Refer to Note 15). The Division was deregistered as a charity with effect from 23<sup>rd</sup> May 2018.

The Company is registered under the Singapore Charities Act and has been conferred the status of an approved Institution of a Public Character. It is exempted from income tax and its donors are granted tax deductions for the donations made to the Company. Its principal place of activities is at 17 Phillip Street #08-00, Grand Building, Singapore 048695 and its registered office is located at 1 Havelock Square, #05-00, State Courts, Singapore 059724.

The Company is limited by guarantee and the liability of its member in the event of the Company being wound up will not exceed \$10 per member.

The Company's sole member is The Law Society of Singapore (the "Law Society") whose members are lawyers in Singapore.

The principal activities of the Company is to coordinate and administer all pro bono initiatives of the Law Society, including the Company's General fund ("General Fund"), Criminal Legal Aid Scheme ("CLAS"), Law Awareness Fund and Bar Memorial Scholarship Fund ("BMSF"). The purpose of the Company is to implement the Law Society's vision and initiatives as to the provision of pro bono legal services in Singapore.

#### 2 Summary of significant accounting policies

#### (a) Basis of preparation

The financial statements, expressed in Singapore dollar ("\$"), which is the Company's functional currency, have been prepared in accordance with the provisions of the Companies Act, Chapter 50, Charities Act, Chapter 37 and other relevant regulations and Financial Reporting Standards in Singapore ("FRSs"). The financial statements have been prepared under the historical cost convention except as disclosed in the accounting policies below.

The preparation of financial statements in conformity with FRSs requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenditure during the financial period. Although these estimates are based on management's best knowledge of current events and actions and historical experiences and various other factors that are believed to be reasonable under the circumstances, actual results may ultimately differ from those estimates.

#### Use of estimates and judgements

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods. There were no significant judgments and estimates made during the financial period.

The carrying amounts of cash and cash equivalents, other current receivables and payables approximate their respective fair values due to the relatively short-term maturity of these financial instruments.

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#### 2 Summary of significant accounting policies (cont'd)

#### (a) Basis of preparation (cont'd)

#### New and revised standards

In the current financial period, the Company has adopted all the new and revised FRSs and Interpretations of FRSs ("INT FRSs") that are relevant to its operations and effective for the current financial period. The adoption of these new and revised FRSs and INT FRSs did not have any material effect on the financial performance or position of the Company.

New standards, amendments to standards and interpretations that have been issued at the balance sheet date but are not yet effective for the financial period ended 31 March 2018 have not been applied in preparing these financial statements. None of these are expected to have a significant effect on the financial statements of the Company except as disclosed below:

#### FRS 116 Leases

FRS 116 replaces the existing FRS 17: *Leases*. It reforms lessee accounting by introducing a single lessee accounting model. Lessees are required to recognise all leases on their balance sheets to reflect their rights to use leased assets (a "right-of-use" asset) and the associated obligations for lease payments (a lease liability), with limited exemptions for short term leases (less than 12 months) and leases of low value items. In addition, the nature of expenses related to those leases will change as FRS 116 replaces the straight-line operating lease expense with depreciation charge of right-of-use asset and interest expense on lease liability. The accounting for lessors will not change significantly.

The standard is effective for annual periods beginning on or after 1 January 2019. The Company will assess the potential impact of FRS 116 and plans to adopt the standard on the required effective date.

#### (b) Income recognition

Income comprises the fair value of the consideration received or receivable for the rendering of services, net of goods and services tax. Income is recognised to the extent that it is probable that the economic benefits associated with the transaction will flow to the Company, and the amount of income and related expenditure can be reliably measured.

Income is recognised on the following basis:

Donations - when received in cash or the right to receive payment is established Interest income - on a time proportion basis using the effective interest method

#### (c) Government grants

Government grants are recognised at their fair value where there is a reasonable assurance that the grant will be received and all attaching conditions will be complied with. Where the grant relates to an asset, the fair value is recognised in the deferred capital grant on the balance sheet and amortised to profit or loss over the expected useful life of the relevant asset by equal annual instalments.

When the grant related to expenditure item, it is recognised in profit or loss over the period necessary to match them on a systematic basis to the expenditure that it is intended to compensate.

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#### 2 Summary of significant accounting policies (cont'd)

#### (d) Employee benefits

#### Defined contribution plans

The Company makes contributions to the Central Provident Fund ("CPF"), a defined contribution plan regulated and managed by the Singapore Government. The Company's contributions to CPF are charged to profit or loss in the period in which the related service is performed.

#### Employee leave entitlement

Employee entitlements to annual leave are recognised when they accrue to employees. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the balance sheet date.

#### (e) Operating leases

Leases where a significant portion of the risks and rewards incidental to ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are recognised in profit or loss on a straight-line basis over the period of the lease.

When an operating lease is terminated before the lease period expires, any payment required to be made to the lessor by way of penalty is recognised as an expenditure in the period in which termination takes place.

#### (f) Taxation

The Company is a registered charity under the Singapore Charities Act and is exempted from income tax.

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

Property, plant and equipment are initially recorded at cost. Subsequent to initial recognition, property, plant and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses.

The cost of property, plant and equipment initially recognised includes its purchase price and any cost that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Dismantlement, removal or restoration costs are included as part of the cost of property, plant and equipment if the obligation for dismantlement, removal or restoration is incurred as a consequence of acquiring or using the asset.

On disposal of a property, plant and equipment, the difference between the net disposal proceeds and its carrying amount is taken to profit or loss.

Depreciation is calculated on a straight-line basis to write off the depreciable amounts of property, plant and equipment over their expected useful lives. The estimated useful lives are as follows:

	Years
Computer equipment	5
Office equipment	5
Renovation	3 to 5
Air-conditioners	3 to 5

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#### 2 Summary of significant accounting policies (cont'd)

#### (g) Property, plant and equipment (cont'd)

The residual values, estimated useful lives and depreciation method of property, plant and equipment are reviewed, and adjusted as appropriate, at each balance sheet date. The effects of any revision are recognized in profit or loss when the changes arise.

Fully depreciated assets are retained in the financial statements until they are no longer in use.

#### (h) Intangible assets

Computer software development costs are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Direct expenditure, which enhances or extends the performance of computer software beyond its original specifications and which can be reliably measured, is recognised as a capital improvement and added to the original cost of the software. Costs associated with maintaining computer software are recognised as an expense as incurred.

Computer software development costs and acquired computer software licences are stated at cost less accumulated amortisation and accumulated impairment losses. These costs are amortised using the straight-line method over their estimated useful lives of 5 years.

The amortisation period and amortisation method of intangible assets are reviewed at least at each balance sheet date. The effects of any revision are recognised in profit or loss when the changes arise.

#### (i) Impairment of non-financial assets

Non-financial assets are reviewed for impairment at each balance sheet date or whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Whenever the carrying amount of an asset exceeds its recoverable amount, an impairment loss is recognised in profit or loss.

Reversal of impairment losses recognised in prior years is recorded when there is an indication that the impairment losses recognised for the asset no longer exist or have decreased. The reversal is recorded in profit or loss. However, the increased carrying amount of an asset due to a reversal of an impairment loss is recognised to the extent it does not exceed the carrying amount that would have been determined (net of amortisation or depreciation) had no impairment loss been recognised for that asset in prior years.

#### (j) Financial assets

#### Classification

The Company classifies its financial assets according to the nature of the assets and the purpose for which the assets were acquired. Management determines the classification of its financial assets at initial recognition. The Company's only financial assets are loans and receivables.

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except those maturing later than 12 months after the balance sheet date which are classified as noncurrent assets. Loans and receivables are presented as "receivables" (excluding prepayments) and "fixed deposits, bank and cash balances" on the balance sheet. 2

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#### 2 Summary of significant accounting policies (cont'd)

#### (j) Financial assets (cont'd)

#### **Recognition and derecognition**

Regular purchases and sales of financial assets are recognised on trade-date - the date on which the Company commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Company has transferred substantially all risks and rewards of ownership. On disposal of a financial asset, the difference between the net sale proceeds and its carrying amount is recognised in profit or loss.

#### Initial measurement

Loans and receivables are initially recognised at fair value plus transaction costs.

#### Subsequent measurement

Loans and receivables are carried at amortised cost using the effective interest method, less impairment.

#### Impairment

The Company assesses at each balance sheet date whether there is objective evidence that a financial asset or a group of financial assets is impaired.

Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments are considered indicators that the receivable is impaired.

The carrying amount of these assets is reduced through the use of an impairment allowance account, and the amount of the loss is recognised in profit or loss. The allowance amount is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. When the asset becomes uncollectible, it is written off against the allowance account. Subsequent recoveries of amounts previously written off are credited in profit or loss.

If in subsequent periods, the impairment loss decreases, and the decrease can be related objectively to an event occurring after the impairment loss was recognised, the previously recognised impairment loss is reversed through profit or loss to the extent that the carrying amount of the asset does not exceed its amortised cost at the reversed date.

#### (k) Financial liabilities

Financial liabilities include payables (excluding donations received in advance and grants received in advance) and amount due to The Law Society of Singapore. Financial liabilities are recognised on the balance sheet when, and only when, the Company becomes a party to the contractual provisions of the financial instruments. Financial liabilities are initially recognised at fair value plus directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method.

A financial liability is derecognised when the obligation under the liability is extinguished. Gains and losses are recognised in profit or loss when the liabilities are derecognised and through the amortisation process. ŀ

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#### 2 Summary of significant accounting policies (cont'd)

#### (1) Provisions

Provisions are recognised when the Company has a legal or constructive obligation as a result of past events, and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate of the amount can be made. Where the Company expects a provision to be reimbursed, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain.

#### (m) Funds

Unless specifically indicated, fund balances are not represented by any specific assets or liabilities but are represented by all assets of the Company.

#### (n) Cash and cash equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalents comprise cash on hand, deposits with financial institutions which are subject to an insignificant risk of change in value and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value.

#### 3 Property, plant and equipment

	Computer equipment \$	Office equipment \$	Renovation \$	Air- conditioners \$	Total \$
Cost					
At 4 January 2017 (date of					
incorporation)	-	-	_	-	
Transfer of the Division from The Law Society of					
Singapore	109,395	34,129	210,182	45,500	399,206
Additions		12,334	139,643	25,038	177,015
Written off	(18,948)	(23,979)	(34,916)	, 	(77,843)
At 31 March 2018	90,447	22,484	314,909	70,538	498,378
Accumulated depreciation					
At 4 January 2017 (date of incorporation)	_	_	_		-
Transfer of the Division from The Law Society of					
Singapore	84,402	30,411	133,092	27,300	275,205
Depreciation charge	12,529	3,601	60,642	13,273	90,045
Written off	(17,672)	(23,703)	(30,260)		(71,635)
At 31 March 2018	79,259	10,309	163,474	40,573	293,615
Net carrying value		14 187	1	00.077	204 7 62
At 31 March 2018	11,188	12,175	151,435	29,965	204,763
Comprises:					
General Fund	838	8,641	116,382	20,865	146,726
CLAS	10,350	3,534	35,053	9,100	58,037
	11,188	12,175	151,435	29,965	204,763

#### 4 Intangible assets

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	Computer software development costs \$	Computer software \$	Total \$
Cost			
At 4 January 2017 (date of incorporation) Transfer of the Division from The Law Society	_	-	-
of Singapore	688,185	-	688,185
Additions	_	48,094	48,094
Written off	(2,435)	_	(2,435)
At 31 March 2018	685,750	48,094	733,844
Accumulated amortisation At 4 January 2017 (date of incorporation) Transfer of the Division from The Law Society of Singapore Amortisation charge Written off At 31 March 2018	- 274,718 137,596 (1,420) 410,894	9,619 	- 274,718 147,215 (1,420) 420,513
Net carrying value At 31 March 2018	274,856	38,475	313,331
Comprises:			
General Fund	-	-	-
CLAS	274,856	38,475	313,331
_	274,856	38,475	313,331

The computer software development costs were mainly incurred for computerisation of General Pro Bono Services Office's workflows for implementation of a customer relationship management system.

#### 5 Receivables

	General Fund \$	CLAS \$	BMSF \$	Total \$
Sundry receivables - MinLaw	_	619,307		619,307
Sundry receivables - Others	3,651	23,750	-	27,401
Sundry deposits	19,330	2,340	_	21,670
Interest receivables	18,756		86	18,842
Prepayments	7,998	2,866		10,864
	49,735	648,263	86	698,084

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#### 6 Fixed deposits, bank and cash balances

Fixed deposits, bank and cash builded	Fixed deposits \$	Bank and cash balances \$	Total \$
General Fund	2,964,763	975,819	3,940,582
CLAS		415,293	<b>415,29</b> 3
Law Awareness Fund		25,093	25,093
BMSF	15,885	24,160	40,045
Total	2,980,648	1,440,365	4,421,013

The fixed deposits' interest rates as at 31 March 2018 are fixed and ranged between 0.875% to 1.50% per annum. The fixed deposits mature within 1 to 4 months after the balance sheet date.

#### 7 Deferred capital grants and deferred expenditure

Deferred capital grants	General Fund \$	Law Awareness Fund \$	Total \$
Balance at 4 January 2017	-		
(date of incorporation) Transfer of the Division from The Law Society	—	_	
of Singapore - PBSO Computerisation	349,751	_	349,751
Grant received from Singapore Totalisator	007 71 /		205,716
Board - PBSO Computerisation	<u>205,716</u> 555,467		555,467
Amortisation	(157,727)	-	(157,727)
Amortisation	397,740		397,740
Grant received from Singapore Totalisator	,		·
Board - Mobile App	100,000	-	100,000
Grant received from National Arts Council		15,000	15,000
Grant received from NCSS	17,120		17,120
Balance at 31 March 2018	514,860	15,000	529,860
Grants for project to be completed: - Within 12 months - Current	_	15,000	15,000
- Within 12 months - Current - More than 12 months - Non-current	51 <b>4,860</b>	15,000	514,860
- More than 12 months - Non-current	514,860	15,000	529,860
		Law	
	General	Awareness	
Deferred expenditure	Fund	Fund	Total
	\$	\$	\$
Deferred expenditure for National Arts		21,998	21,998
Council project Deferred expenditure for NCSS project	34,240	21,990	34,240
Deterted expenditure for 14C55 project	34,240	21,998	56,238
			·····
Deferred expenditure for projects to be completed:			
- Within 12 months - Current	_	21,998	21,998
- More than 12 months - Non-current	34,240		34,240
	34,240	21,998	56,238

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#### 7 Deferred capital grants and deferred expenditure (cont'd)

Deferred capital grants are grants received from various statutory bodies for the implementation of the various projects undertaken by the Company. Such grants which have been received are not recognised in profit or loss as the projects have not been completed and the terms and conditions relating to the grants have not been met. Similarly, expenses incurred for such uncompleted projects are deferred and not recognised in profit or loss.

When the projects are completed and the terms and conditions have been satisfied, the deferred grants received and deferred expenditure will be recognised in profit or loss.

#### 8 Amount due to/(from) The Law Society of Singapore

<u>Trade</u>	General Fund \$	CLAS \$	Total \$
Balance at 31 March 2018	95,101	84,242	179,343
<u>Non-trade</u>			
Balance at 4 January 2017 (date of incorporation) Transfer of the Division from The Law Society	_	-	-
of Singapore	(240,839)	501,183	260,344
Repayments Advances received	(1,253,188) 1,349,228	(858,826) 1,087,069	(2,112,014) 2,436,297
Donation receivable	(70,000)	1,007,009	(70,000)
Balance at 31 March 2018	(214,799)	729,426	514,627
Total carrying amount at 31 March 2018	(119,698)	813,668	693,970

The trade amount of \$179,343 owing to the Law Society represents fees charged for services rendered by the Law Society during the financial period.

The non-trade amounts comprise mostly net amount payments of the Company's operating expenses and the receipts of contributions by the Law Society on behalf of the Company.

#### 9 Payables

			Law	
	General		Awareness	
	Fund	CLAS	Fund	Total
	\$	\$	\$	\$
Accrued operating expenses	12,045	700,647	2,343	715,035
Sundry payables	10,231	80,490	-	90,721
Donations received in advance from law firms under CLAS	·	·		
Fellowship Scheme	-	285,000		285,000
-	22,276	1,066,137	2,343	1,090,756

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#### 10 Accumulated Funds

(a) The respective funds are represented by the following assets and liabilities:

				Restricted Law		
		General		Awareness		
		Fund	CLAS	Fund	BMSF	Total
	Note	\$	\$	\$	\$	\$
ASSETS			-			
Non-current assets						
Property, plant and equipment	3	146,726	58,037	_		204,763
Intangible assets	4	274,856	38,475		_	313,331
Deferred expenditure	7	34,240		_	-	34,240
		455,822	96,512			552,334
Current assets						
Receivables	5	49,735	648,263	_	86	698,084
Fixed deposits,						
bank and cash balances	б	3,940,582	415,293	25,093	40,045	4,421,013
Deferred expenditure	7		····	21,998		21,998
		3,990,317	1,063,556	47,091	40,131	5,141,095
Total assets		4,446,139	1,160,068	47,091	40,131	5,693,429
LIABILITIES						
Non-current liability						
Deferred capital grants	7	514,860	_	_	_	514,860
Deterred capital grants	1	514,000				514,000
Current liabilities						
Amount due to/(from) The Law						
Society of Singapore	8	(119,698)	813,668		_	693,970
Payables	9	22,276	1,066,137	2,343	_	1,090,756
Deferred capital grants	7			15,000	_	15,000
		(97,422)	1,879,805	17,343	-	1,799,726
Total liabilities		417,438	1,879,805	17,343	_	2,314,586
Net assets/(liabilities)		4,028,701	(719,737)	29,748	40,131	3,378,843

The deficit in CLAS fund is funded by General Fund.

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#### 10 Accumulated Funds (cont'd)

(b) The income and expenditure of the respective funds are as follows:

			Law		
	General	07.49	Awareness	DMCE	Total
	Fund \$	CLAS \$	Fund \$	BMSF \$	Total \$
Income					
Amortisation of deferred capital grant	157,727	_	_		157,727
Contribution from The Law Society of					
Singapore (Just Jubilee Project/Annual					
Contribution)	85,500	-	_		85,500
Contribution from the Ministry of Law:					
- Operating costs	400,000	100,000	-	-	5 <b>0</b> 0,000
- CLAS cases		2,411,000	-	-	2,411,000
- CLAS Advocates	_	212,615		-	212,615
Contribution from SINGA	3,337	-		_	3,337
Contributions/donations	(10 640	04.040			700.016
received from others	618,548	84,268		-	7 <b>0</b> 2,816 482,000
CLAS Fellowship Donation from NVPC	7 447	482,000	-		482,000 7,447
	7,4 <b>47</b>	15,514	_	_	15,514
CLAS Training Programme CLAS Co-payment Collection	_	117,739	_	~	117,739
Interest income on fixed deposits	39,607	-		208	39,815
Other income	23,634	_	_	-	23,634
	1,335,800	3,423,136		208	4,759,144
Less Expenditure	1,555,000	5, 25, 100			.,,
Ad Hoc Pro Bono Referral Scheme	_	4,972	_	_	4,972
Amortisation of intangible assets	137,596	9,619		_	147,215
Auditor's remuneration	6,661		_	_	6,661
Accounting expenses	6,313	_	-	-	6,313
Bank charges	1,455	1,247	]	-	2,703
Bar Memorial Scholarship	_	-		2,500	2,500
Central Provident Fund and Skills					
Development Levy	148,809	73,629		-	222,438
CLAS Criminal Law Training Programme	-	730	-	-	730
CLAS Fellows Expenses	_	18,506	-		18,506
Community legal clinics	65	_	-	-	65
Conferences/Study Trips	9,195	1,483	_	-	10,678
Corporate secretariat expenses	33,320	-	—		33,320
Delivery charges	12	175	-	-	187
Depreciation of property, plant and	75 507	54 460			90,045
equipment	35,583	54,462	-	-	90,043 214,358
Disbursement charged by assigned lawyers Disbursement specialist report		214,358 133,135	-	_	133,135
Enhanced CLAS (Honorariums)	-	1,000,009	-	_	1,000,009
Fund raising expenses		1,000,009	_	-	174,726
HR Services	42,206	36,162		_	78,368
Intangible assets written off	1,015	50,102	_	-	1,015
Interpretation/translation fee	1,015	4,189	_	<del></del>	4,189
IT Services	70,020	62,325	_	_	132,345
Law Awareness Projects			3,933		3,933
Marketing communications	12,426	6,641	_,	-	19,067
Meeting expenses	906	240	140	_	1,286
Miscellaneous		600	_	-	600
Moving/relocation costs	3,345	-	_		3,345
Office insurance	7,317	-	_		7,317
Office rental	93,671	~~	<b></b>	_	93,671
Balance carried forward	784,641	1,622,482	4,074	2,500	2,413,697

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#### 10 Accumulated Funds (cont'd)

(b) The income and expenditure of the respective funds are as follows (cont'd):

	General Fund \$	CLAS \$	Law Awareness Fund \$	BMSF \$	Total \$
Balance brought forward	784,641	1,622,482	4,074	2,500	2,413,697
Pantry supplies	1 <b>,124</b>	1,536	_	-	2,660
Photocopier metered charges and paper					
costs	3,396	2,439		-	5,835
Postages	631	851	_	-	1,482
Printing and stationery	1,472	1,074	—		2,546
Property, plant and equipment written off	6,208	_	-	-	6,208
Project schools	_		45,601	_	45,601
Publication	267		_		267
Rental of equipment	4,708	8,042	-	_	12,750
Repair and maintenance	9,501	3,965	_	-	13,466
Resource library	<b>99</b> 0	1,861		-	2,851
Salaries and bonuses	720,029	678,811	_		1,398,840
Security	1,044	2,409	_		3,453
Staff allowance and transport	3,691	1,267	15	_	4,973
Staff medical fees and group hospital	-				
insurance	7,490	6,518	-	_	14,008
Staff on secondment CLAS	-	609,337	_		609,337
Staff training	9,854	8,747	~	_	18,601
Staff welfare	6,095	3,305	_		9,400
Storage	274	195	_	-	469
Telephone and fax charges	12,622	6,498		_	19,120
Utilities	4,622	9,437	_		14,059
Volunteer engagement/recognition/training	188	453	_		641
	1,578,847	2,969,227	49,690	2,500	4,600,264
(Deficit)/surplus for the financial period	(243,047)	453,909	(49,690)	(2,292)	158,880
Transfer of funds	(1,056,963)	979,629	77,334	_	_
Transfer of the Division from The Law		-			
Society of Singapore	5,328,711	(2,153,275)	2,104	42,423	3,219,963
Balance at 31 March 2018	4,028,701	(719,737)	29,748	40,131	3,378,843

#### 11 Contributions and grants

	\$
Annual pledges from firms	91,500
CLAS Fellowship	482,000
Contribution from SINGA	3,337
Donations received	109,147
Donation from NVPC	7,447
Fund raising event	389,376
Honorarium donations from others	76,280
Honorarium donations to CLAS	36,513
Ministry of Law	3,123,615
The Law Society of Singapore (Just Jubilee Project/Annual	
Contribution)	85,500
	4,404,715

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## 12 Committee activities and projects

	\$
Ad Hoc Pro Bono Referral scheme	4,972
Bar Memorial Scholarship	2,500
CLAS Criminal Law Training Programme	730
Community legal clinics	65
Disbursement charged by assigned lawyers	214,358
Disbursement specialist report	133,135
Enhanced CLAS (Honorariums)	1,000,009
Fund raising expenses	174,726
Interpretation/translation fee	4,189
Law Awareness Projects	3,933
Meeting expenses	1,286
Project schools	45,601
Volunteer engagement/recognition/training	641
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#### 13 Administrative expenses

Amortisation of intangible assets	147,215
Auditor's remuneration	6,661
Accounting expenses	6,313
Bank charges	2,703
Corporate secretariat expenses	33,320
Delivery charges	187
Depreciation of property, plant and equipment	90,045
Intangible assets written off	1,015
IT expenses	132,345
Marketing communications	19,067
Miscellaneous	600
Moving/relocation costs	3,345
Office insurance	7,317
Office rental	93,671
Pantry supplies	2,660
Photocopier metered charges and paper costs	5,835
Postages	1,482
Printing and stationery	2,546
Property, plant and equipment written off	6,208
Publication	267
Rental of equipment	12,750
Repair and maintenance	13,466
Resource library	2,851
Security	3,453
Storage	469
Telephone and facsimile charges	19,120
Utilities	14,059
	628,970

#### 14 Personnel costs

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	\$
Employer's Central Provident Fund contributions ("CPF")	220,331
Skills development levy	2,107
CLAS Fellows expenses	18,506
Conferences/Study Trips	10,678
HR Services	78,368
Salaries and bonuses	1,398,840
Staff allowance and transport	4,973
Staff medical fees and group hospital insurance	14,008
Staff on secondment CLAS	609,337
Staff training	18,601
Staff welfare	9,400
	2,385,149

#### 15 Transfer of Division from The Law Society of Singapore

On 1 April 2017, by virtue of the Transfer of Charitable Undertaking Agreement, the operations, activities, assets and liabilities of Pro Bono, Learning and Support Services (the "Division") was taken over as a going concern by the Company.

The fair values of identifiable assets and liabilities of the Division at the date of transfer were as follows:

	\$
Property, plant and equipment	124,001
Intangible assets	413,467
Receivables	607,090
Cash and cash equivalents	4,027,583
Deferred capital grant	(349,751)
Amount due to The Law Society of Singapore	(260,344)
Payables	(1,342,083)
Identifiable net assets transferred representing injection of funds	
by The Law Society of Singapore	3,219,963
Comprises:	5,328,711
General Fund	(2,153,275)
CLAS Law Awareness Fund	2,103,275)
BMSF	42,423
DMOF	3,219,963
16 Tax-deductible donations	
	\$
Tax-deductible donations received from:	
- The Law Society of Singapore	85,500
- Law firms under the CLA Fellowship scheme	482,000
- Others	685,675
	1,253,175

#### 17 Related party transactions

In addition to related parties transactions disclosed elsewhere in the financial statements, the following significant transactions between the Company and related parties took place during the financial period on terms mutually agreed between the parties concerned:

	\$
Directors	
- Professional fees, honoraria and disbursements paid to firms in	
which certain directors are members	13,998
- Professional fees, honoraria and disbursements paid to directors	625
- Donations received from firms in which certain directors are	
members	39,350
- Donations received from directors	25,600
Key management personnel ("KMP")	
- Salaries, bonus and benefits	668,312
- CPF	72,866
- Long service award	1,000
	742,178

#### Remuneration bands for 3 highest paid staff who are also KMP

The 3 highest paid staff whose remuneration exceeded \$100,000 in the period were as follows:

Number of staff in bands: \$100,000 to \$199,999 \$200,000 to \$299,999

No directors have received remuneration for their services as board members and no directors are staff of the Company.

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#### 18 Operating lease commitments

The Company has operating lease commitments in respect of its office copier and office premise. Commitments in relation to the non-cancellable operating leases contracted for but not recognised as liabilities are payable as follows:

	00 500
Not later than one financial year	93,732
Later than one financial year but not later than five financial years	144,076
·	237,808

#### **19** Financial instruments

#### (a) Categories of financial instruments

Financial instruments at their carrying amounts at the balance sheet date are as follows:

	\$
Financial assets	
Receivables	687,220
Fixed deposits, bank and cash balances	4,421,013
Loans and receivables	5,108,233
Financial liabilities	
Amount due to The Law Society of Singapore	693,970
Payables	805,756
Financial liabilities at amortised cost	1,499,726

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#### 19 Financial instruments (cont'd)

#### (b) Financial risk factors

The Company's activities do not expose it to any significant financial risks. Risk management is carried out under policies approved by the Directors. The Directors approves guidelines for overall risk management, as well as policies covering these specific areas.

#### Foreign exchange risk

The Company has no significant exposure to foreign exchange risk as most of its transactions are in Singapore dollar.

#### Credit risk

The Company has no significant concentration of credit risk except for fixed deposits and bank balances which are placed with reputable banks. The maximum exposure to credit risk is represented by the carrying value of each class of financial assets recognised in the balance sheet.

The Company has no financial assets that are either past due and/or impaired at the balance sheet date.

#### Interest rate risk

The Company's income and operating cash flows are substantially independent of changes in market interest rates as the Company does not have significant interest bearing financial liabilities or assets at variable rates at the balance sheet date.

#### Liquidity risk

The Directors exercises prudent liquidity and cash flow risk management policies and aims at maintaining an adequate level of liquidity and cash flow at all times.

The financial liabilities of the Company as presented in the balance sheet are due within twelve months from the balance sheet date and approximate the contractual undiscounted repayments obligations.

#### (c) Fair values

The carrying amounts of the financial assets and financial liabilities recorded in the financial statements of the Company approximate their fair values due to the relatively short-term maturity of these financial instruments.

#### 20 Fund management

The Company's objectives when managing its funds are to safeguard and maintain adequate working capital to continue as a going concern and to develop its principal activities over the longer term through donations and government grants.

It is the objective of the Company to achieve a reserve that would be able to sustain operations for a three years period in the event of a decline in donations.

The objectives, policies or processes of the Company during the financial period ended 31 March 2018 remain the same as those of the Division of The Law Society of Singapore for the financial year ended 31 March 2017.

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#### 21 Comparative figures

These financial statements cover the financial period from 4 January 2017 (date of incorporation) to 31 March 2018. This being the first set of financial statements presented since incorporation, hence there are no comparative figures.

#### 22 Authorisation of financial statements

The financial statements of the Company for the financial period from 4 January 2017 (date of incorporation) to 31 March 2018 were authorised for issue in accordance with a resolution of the Directors dated 8 August 2018.

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# 07 FINANCIAL STATEMENTS



#### CONSOLIDATED FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 MARCH 2018

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Baker Tilly TFW LLP Chartered Accountants of Singapore

An independent member of Baker Tilly International

#### STATEMENT BY THE COUNCIL

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In the opinion of the Council, the consolidated financial statements of The Law Society of Singapore (the "Society") and its subsidiary (the "Group") as set out on pages 5 to 48 are properly drawn up in accordance with the Legal Profession Act, Chapter 161 and Financial Reporting Standards in Singapore so as to present fairly, in all material respects the financial position of the Group as at 31 March 2018 and of the financial performance, changes in accumulated funds and fair value reserve and cash flows of the Group for the financial year ended on that date.

On behalf of the Council

'ijayendran Mı President

12 September 2018

Mr Tito Shane Isaac Treasurer



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

#### **Report on the Audit of the Financial Statements**

#### Opinion

We have audited the accompanying financial statements of The Law Society of Singapore (the "Society") and its subsidiary (the "Group") as set out on pages 5 to 48, which comprise the balance sheet of the Group as at 31 March 2018, and the statement of comprehensive income, statement of changes in accumulated funds and fair value reserve and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements of the Group are properly drawn up in accordance with the Legal Profession Act, Chapter 161 (the "Act") and Financial Reporting Standards in Singapore ("FRSs") so as to present fairly, in all material respects, the financial position of the Group as at 31 March 2018 and of the financial performance, changes in accumulated funds and fair value reserve and cash flows of the Group for the year ended on that date.

#### Basis for Opinion

We conducted our audit in accordance with Singapore Standards on Auditing ("SSAs"). 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 Society in accordance with the Accounting and Corporate Regulatory Authority (ACRA) Code of Professional Conduct and Ethics for Public Accountants and Accounting Entities (ACRA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Singapore, and we have fulfilled our other ethical responsibilities in accordance with these requirements and the ACRA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Other Information

The Management is responsible for the other information. The other information obtained at the date of this auditor's report is the Treasurer's Report and the Statement by the Council as set out on page 1 but does not include 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 on the other information obtained prior to the date of this auditor's report, 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 SINGAPORE (cont'd)

#### Report on the Audit of the Financial Statements (cont'd)

#### **Responsibilities of the Management and Those Charged with Governance for the Financial** Statements

The Management is responsible for the preparation and fair presentation of these financial statements in accordance with the Act and FRSs, and for such internal control as the Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Management is responsible for assessing the Group'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 Management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Group's financial reporting process.

#### 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. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with SSAs 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 SSAs, 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 Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.



#### INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE LAW SOCIETY OF SINGAPORE (cont'd)

#### Report on the Audit of the Financial Statements (cont'd)

#### Auditor's Responsibilities for the Audit of the Financial Statements (cont'd)

- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group'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 Society to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance 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.

#### **Report on Other Legal and Regulatory Requirements**

In our opinion, the accounting and other records required by the Act to be kept by the Society has been properly kept in accordance with the provisions of the Act.

Baker Tilly TFW LLP/ Public Accountants and Chartered Accountants Singapore

12 September 2018

#### BALANCE SHEET As at 31 March 2018

		General Fund				Services		Êu	Compensation Fund		Monies held in Trust		Total	
	<b>NI-4</b> -	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017	2018	2017	
	Note	\$	\$	\$	\$	\$	\$	\$	\$	\$	Ъ	\$	ъ	
ASSETS Non-current assets Property, plant														
and equipment	2	4,991,829	5,287,403	-		204,763	124,001	-	_		_	5,196,592	5,411,404	
Intangible assets	3	32,045	48,068	-	—	313,331	413,467	-	-	-	-	345,376	461,535	
Deferred expenditure Available-for-sale	9	-	_			34,240	-	-	-	-	-	34,240		
financial assets Funds placed with	4	4,506,651	3,610,312	-		-	-	5,693,422	4,512,798	-	-	10,200,073	8,123,110	
fund manager	5	1,194,428	1,042,104		-	_	_	1,194,428	1,042,104	_	_	2,388,856	2,084,208	
-		10,724,953	9,987,887			552,334	537,468	6,887,850	5,554,902	-	_	18,165,137	16,080,257	
Current assets Available-for-sale														
financial assets	4	125,250	692,468	_	_	_	_	125,250	817,907		_	250,500	1,510,375	
Inventories	6	<u> </u>	_	52,967	44,925	-	_		-	-	—	52,967	44,925	
Receivables Fixed deposits, bank	7	3,092,964	2,060,665	13,673	15,623	698,084	607,090		-	_	-	3,804,721	2,683,378	
and cash balances	8	9,015,442	8,230,980	281,164	299,809	4,421,013	4,027,583	8,197,056	7,546,264	1,053,740	1,399,948	22,968,415	21,504,584	
Deferred expenditure	9	-			-	21,998				-	-	21,998	<del></del>	
		12,233,656	10,984,113	347,804	360,357	5,141,095	4,634,673	8,322,306	8,364,171	1,053,740	1,399,948	27,098,601	25,743,262	
Interfund - amount														
due from/(to)	26	82,175	201,510	(129,790)	(96,098)		(260,344)	47,615	154,932					
Total assets		23,040,784	21,173,510	218,014	264,259	5,693,429	4,911,797	15,257,771	14,074,005	1,053,740	1,399,948	45,263,738	41,823,519	

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#### BALANCE SHEET (cont'd) As at 31 March 2018

		inter-s	before segment nation	Inter-segm eliminatio		inter-	H after segment ination
	Note	2018 \$	2017 \$	2018 \$	2017 \$	2018 \$	2017 \$
	100	4	Ψ	Φ	Φ	ų.	Φ
ASSETS		``					
Non-current assets							
Property, plant and equipment	2	5,196,592	5,411,404			E 104 E02	5 411 404
Intangible assets	3	345,376	461,535	-	-	5,196,592 345,376	5,411,404 461,535
Deferred expenditure	9	34,240		-	_	34,240	401,555
Available-for-sale	2	0,210				5-1,2-10	
financial assets	4	10,200,073	8,123,110	_	_	10,200,073	8,123,110
Funds placed with		, -					
fund manager	5 _	2,388,856	2,084,208	<b>—</b>	-	2,388,856	2,084,208
	_	18,165,137	16,080,257	<u> </u>		18,165,137	16,080,257
Current assets							
Available-for-sale							
financial assets	4	250,500	1,510,375	_	-	250,500	1,510,375
Inventories	6	52,967	44,925	_		52,967	44,925
Receivables	7	3,804,721	2,683,378	(764,087)	-	3,040,634	2,683,378
Fixed deposits, bank							
and cash balances	8	22,968,415	21,504,584	70,117	-	23,038,532	21,504,584
Deferred expenditure	9 _	21,998	-	-	-	21,998	
		27,098,601	25,743,262	(693,970)	_	26,404,631	25,743,262
Interfund - amount							
due from/(to)	28	_	_	_	-	_	-
Total assets		45,263,738	41,823,519	(693,970)	_	44,569,768	41,823,519
		·····		<u>````````````````````````````````</u>			

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#### BALANCE SHEET (cont'd) As at 31 March 2018

r	Note	Gene 2018 \$	r <b>al Fund</b> 2017 \$	Other ] 2018 \$	Funds 2017 \$		Bono vices 2017 \$	•	ensation und 2017 \$	Monie: in Ti 2018 \$		Tot 2018 \$	al 2017 \$
LIABILITIES Non-current liability Deferred capital grant	9				_	514,860	349,751	_				514,860	349,751
Current liabilities Fees received in advance Amount due to The Law Society of		2,480,337	1,863,540	43,600	41,400	-	-	168,700	158,800	-	-	2,692,637	2,063,740
Singapore Payables and deferred		-	_	_	_	693,970	-	-	-	-	-	693,970	-
-	10	350,157	327,694	15,298	12,016	1,090,756	1,342,083	300	300	_	_	1,456,511	1,682,093
Monies held in trust	19							_	_	1,053,740	1,399,948	1,053,740	1,399,948
Deferred capital grant	9	_	_	_	_	15,000	_	-	-	<i>· · -</i>	_	15,000	
Income tax payable		94,000	_	-	-		_		_	-	-	94,000	_
		2,924,494	2,191,234	58,898	53,416	1,799,726	1,342,083	169,000	159,100	1,053,740	1,399,948	6,005,858	5,145,781
Total liabilities	_	2,924,494	2,191,234	58,898	53,416	2,314,586	<u>1,</u> 691,834	169,000	159,100	1,053,740	1,399,948	6,520,718	5,495,532
Net assets	_	20,116,290	18,982,276	159,116	210,843	3,378,843	3,219,963	15,088,771	13,914,905	-	-	38,743,020	36,327,987
Represented by: Accumulated Funds 11	1 to 18	19,756,996	18,735,372	159,116	210,843	3,378,843	3,219,963	14,648,251	13,588,281	_		37,943,206	35,754,459
Fair value reserve	1 10 10	359,294	246,904		210,0 <del>4</del> 5 			440,520	326,624	_	_	57,943,200 799,814	573,528
	-	20,116,290	18,982,276	159,116	210,843	3,378,843	3,219,963	15,088,771	13,914,905			38,743,020	36,327,987

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#### BALANCE SHEET (cont'd) As at 31 March 2018

		inter-s	before egment nation	Inter-segm elimination	on	Total after inter-segment elimination			
	Note	2018 \$	2017 \$	2018 S	2017 \$	2018 \$	2017 \$		
	11010	¥	¥	Ψ.	4	da.	Ψ		
LIABILITIES Non-current liability									
Deferred capital grant	9	514,860	349,751		-	514,860	349,751		
Current liabilities									
Fees received									
in advance		2,692,637	2,063,740	-	-	2,692,637	2,063,740		
Amount due to The Law Society									
of Singapore		693,970	-	(693,970)	-	-	-		
Payables and deferred									
income	10	1,456,511	1,682,093	-	-	1,456,511	1,682,093		
Monies held in trust	19	1,053,740	1,399,948	-	-	1,053,740	1,399,948		
Deferred capital grant	9	15,000	-	-	-	15,000	-		
Income tax payable		94,000		-	-	94,000	_		
		6,005,858	5,145,781	(693,970)		5,311,888	5,145,781		
Total liabilities		6,520,718	5,495,532	(693,970)	_	5,826,748	5,495,532		
Net assets		38,743,020	36,327,987	_	-	38,743,020	36,327,987		
Depresented by									
Represented by: Accumulated Funds	11 to 18	37,943,206	35,754,459	_	_	37,943,206	35,754,459		
Fair value reserve	11 10 10	799,814	573,528	_	_	799,814	573,528		
A HAR THRUG I GJER TE		38,743,020	36,327,987			38,743,020	36,327,987		
		30,745,020	50,527,707			50, , 45,020	50,527,707		

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### STATEMENT OF COMPREHENSIVE INCOME

For the financial year ended 31 March 2018

			al Fund te 11)	Other 1 (Notes 14		Pro Bono Services (Note 13)		-	ation Fund te 12)	Total before inter-segment elimination	
		2018	2017	2018	2017	2018	2017	2018	2017	2018	2017
	Note	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
INCOME Subscriptions, Levy and Compensation Fund dues Investment income and interest income from		5,252,596	5,073,853	-	_	-	-	577,600	555,600	5,830,196	5,629,453
fixed deposits and current bank accounts		339,307	318,660	1,296	1,334	39,815	47,212	350,342	330,333	730,760	697,539
Income from operating activities		1,925,113	1,416,558	85,563	84,154	4,719,329	4,946,277	331,852	18,500	7,061,857	6,465,489
moento nom sporanig ada mos		7,517,016	6,809,071	86,859	85,488	4,759,144	4,993,489	1,259,794	904,433	13,622,813	12,792,481
			0,009,071	00,027	05,100		4,775,407	1,237,774	707,735	13,022,013	12,122,701
LESS EXPENDITURE Expenditure from operating activities Donations/Grants/Contributions to Singapore Institute of Legal Education/Pro Bono		5,647,392	4,392,996	138,586	73,377	4,600,264	4,081,867	199,824	74,190	10,586,066	8,622,430
Services		631,710	1,117,645	_	_	_	_	_		631,710	1,117,645
Disciplinary proceedings costs		122,290	17,580	_	_	_		_	_	122,290	17,580
1		6,401,392	5,528,221	138,586	73,377	4,600,264	4,081,867	199,824	74,190	11,340,066	9,757,655
Surplus/(deficit) before tax Tax expense Surplus/(deficit) for the financial year	20	1,115,624 (94,000) 1,021,624	1,280,850	(51,727)	12,111	158,880	911,622	1,059,970 	830,243	2,282,747 (94,000) 2,188,747	3,034,826
Surprus (uchen) for the initializing year		1,021,024	1,200,000	(31,727)		1.50,000	711,022	1,007,770	050,245	2,100,747	5,054,020
Other comprehensive income for the financial year, net of tax Available-for-sale financial assets - fair value gain		48,066	89,224			_	_	34,136	98,582	82,202	187,806
- reclassification		64,324	<del></del> .					79,760	—	144,084	
Total comprehensive income/(loss) for the financial year		1,134,014	1,370,074	(51,727)	12,111	158,880	911,622	1,173,866	928,825	2,415,033	3,222,632

#### STATEMENT OF COMPREHENSIVE INCOME (cont'd) For the financial year ended 31 March 2018

		Total before inter-segment elimination		Inter-segment elimination		Total after inter-segment elimination	
		2018	2017	<b>2018</b> 2017		2018	2017
	Note	\$	\$	\$	\$	\$	\$
INCOME							
Subscriptions, Levy and							
Compensation Fund dues		5,830,196	5,629,453	-	· · · · ·	5,830,196	5,629,453
Investment income and interest income from							
fixed deposits and current bank accounts		730,760	697,539	-	-	730,760	697,539
Income from operating activities	_	7,061,857	6,465,489	(264,842)	(576,245)	6,797,015	5,889,244
		13,622,813	12,792,481	(264,842)	(576,245)	13,357,971	12,216,236
	-					· · · ·	
LESS EXPENDITURE							
Expenditure from operating activities		10,586,066	8,622,430	(179,342)	_	10,406,724	8,622,430
Donations/Grants/Contributions to Singapore				,		, ,	- ,
Institute of Legal Education/Pro Bono Services		631,710	1,117,645	(85,500)	(576,245)	546,210	541,400
Disciplinary proceedings costs		122,290	17,580	_		122,290	17,580
	-	11,340,066	9,757,655	(264,842)	(576,245)	11,075,224	9,181,410
	-						
Surplus before tax		2,282,747	3,034,826		_	2,282,747	3,034,826
Tax expense	20	(94,000)	_	-	_	(94,000)	-
Surplus for the financial year	-	2,188,747	3,034,826	_	_	2,188,747	3,034,826
·····		, . ,.	, , , , , , , , , , , , , , , , , , , ,			,,	.,,.
Other comprehensive income for the							
financial year, net of tax							
Available-for-sale financial assets							
- fair value gain		82,202	187,806	-	_	82,202	187,806
- reclassification		144.084		-	_	144,084	
Total comprehensive income for the	-				-	11,001	
financial year		2,415,033	3,222,632	_	_	2,415,033	3,222,632
And and a second s	-	2,110,000	J,222,032			297209000	

#### STATEMENT OF CHANGES IN ACCUMULATED FUNDS AND FAIR VALUE RESERVE For the financial year ended 31 March 2018

		As at	_				As at
	Note	1 April	Income	Expenditure	Net Change	Transfer of funds	31 March
2018		\$	\$	\$	\$	\$	\$
Accumulated Funds							
General Fund	11	18,735,372	7,517,016	(6,495,392)	1,021,624		19,756,996
Compensation Fund	12	13,257,948	1,255,845	(199,824)	1,056,021	(346,393)	13,967,576
Compensation Fund - Library	12	330,333	3,949	-	3,949	346,393	680,675
Pro Bono Services	13	3,219,963	4,759,144	(4,600,264)	158,880	-	3,378,843
Other Funds							
Jus Curio Fund	14	194,056	15,436	(647)	14,789	_	208,845
Pastoral Care Fund	15	(11,550)	_	_	-	_	(11,550)
Sports Meet Fund	16	(95,448)	70,820	(122,739)	(51,919)	-	(147,367)
Welfare Fund	17	73,801	_	(15,200)	(15,200)	-	58,601
Library Fund	18	49,984	603		603	-	50,587
		210,843	86,859	(138,586)	(51,727)		159,116
		35,754,459	13,622,813	(11,434,066)	2,188,747	-	37,943,206
Fair value reserve		573,528	226,286	_	226,286	_	799,814
		36,327,987	13,849,099	(11,434,066)	2,415,033	_	38,743,020
2017							
Accumulated Funds							
General Fund	11	17,454,522	6,809,071	5,528,221	1,280,850	_	18,735,372
Compensation Fund	12	12,758,038	904,433	74,190	830,243	(330,333)	13,257,948
Compensation Fund - Library	12	-	_	-	_	330,333	330,333
Pro Bono Services	13	2,308,341	4,993,489	4,081,867	911,622	-	3,219,963
Other Funds					·		. ,
Jus Curio Fund	14	176,657	18,298	899	17,399		194,056
Pastoral Care Fund	15	(6,690)	-	4,860	(4,860)	_	(11,550)
Sports Meet Fund	16	(95,318)	66,508	66,638	(130)	_	(95,448)
Welfare Fund	17	74,781	_	980	(980)	_	73,801
Library Fund	18	49,302	682	_	682	_	49,984
•		198,732	85,488	73,377	12,111	_	210,843
		32,719,633	12,792,481	9,757,655	3,034,826	_	35,754,459
Fair value reserve		385,722	187,806	_	187,806	_	573,528
2 WH FRUNC / E36FFC		33,105,355	12,980,287	9,757,655	3,222,632		36,327,987
		11,10,000	12,700,207	2,107,000	۵۵٬۵۵٬۹۵۷ د		50,527,907

#### STATEMENT OF CASH FLOWS For the financial year ended 31 March 2018

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	Note	2018 \$	2017 \$
Cont. Commentaria and an			
Cash flows from operating activities Surplus before tax		2,282,747	3,034,826
Adjustments for: Amortisation on intangible assets	3	163,238	154 270
Amortisation of deferred capital grant	9	(157,727)	154,370 (116,584)
Depreciation of property, plant and equipment	2	459,836	451,294
Impairment loss on available-for-sale financial assets	**	236,109	
Interest income		(267,715)	(251,401)
Investment income		(463,045)	(446,138)
Intangible assets written off		1,015	2,134
(Gain)/loss on disposal of available-for-sale		<i>,</i>	7
financial assets		(11,309)	6,250
Property, plant and equipment written off		6,208	_
Operating cash flows before working capital changes		2,249,357	2,834,751
Fixed deposits and bank balances held in trust		346,208	(14,602)
Inventories		(8,042)	6,181
Receivables		(338,414)	(220,367)
Deferred capital grant received		337,836	308,335
Fees received in advance		628,897	(163,062)
Deferred expenditure		(56,238)	-
Payables and monies held in trust	_	(571,790)	12,461
Cash from operations		2,587,814	2,763,697
Income tax paid Net cash from operating activities	_	2,587,814	2,763,697
Cook flows from investing activities			
Cash flows from investing activities Additions of available-for-sale financial assets		(2.000.706)	
Funds placed with fund manager		(3,099,706) (294,254)	(34,302)
Proceeds from disposal of available-for-sale		(274,234)	(34,302)
financial assets		2,270,359	750,000
Purchase of intangible assets	3	(48,094)	(2,783)
Purchase of property, plant and equipment	3 2	(251,232)	(24,363)
Interest received		252,224	258,181
Investment income received		463,045	446,138
Net cash (used in)/from investing activities	_	(707,658)	1,392,871
Net increase in cash and cash equivalents		1,880,156	4,156,568
Cash and cash equivalents at the beginning of			
financial year		20,104,636	15,948,068
Cash and cash equivalents at the end of financial year	_	21,984,792	20,104,636
Cash and analy aminalanta some view			
Cash and cash equivalents comprise: Fixed deposits, bank and cash balances	8	23,038,532	71 504 594
Less: Monies held in trust	8 8	(1,053,740)	21,504,584
	° –	21,984,792	<u>(1,399,948)</u> 20,104,636
	-	41,704,174	20,104,030

#### **DETAILED STATEMENT OF CASH FLOWS** For the financial year ended 31 March 2018

For the financial year ended 31 March 2018			Pro Bono	<b>Compensation</b>	Monies held in	
	General Fund	Other Funds	Services	Fund	Trust	Total
	\$	\$	\$	\$	\$	\$
Cash flows from operating activities						
Surplus before tax	1,115,624	(51,727)	158,880	1,059,970	_	2,282,747
Adjustments for:						
Amortisation of intangible assets	16,023		147,215	-	_	163,238
Amortisation of deferred capital grant	-	_	(157,727)	_	_	(157,727)
Depreciation of property, plant and equipment	369,791	_	90,045	-	_	459,836
Impairment loss on available-for-sale financial assets	104,306	_		131,803		236,109
Interest income	(127,892)	(1,296)	(39,815)	(98,712)		(267,715)
Investment income	(211,415)	-		(251,630)	_	(463,045)
Intangible assets written off	-		1,015	· · · · ·	_	1,015
Gain on disposal of available-for-sale financial assets	(4,556)	-	· –	(6,753)	_	(11,309)
Property, plant and equipment written off	_	_	6,208	_	_	6,208
Operating cash flows before working capital changes	1,261,881	(53,023)	205,821	834,678	_	2,249,357
Fixed deposits and bank balances held in trust	-	· · · ·	-	· -	346,208	346,208
Inventories	_	(8,042)	-	-	í <u>–</u>	(8,042)
Receivables	(268,212)	1,950	(72,152)		_	(338,414)
Deferred capital grant received	· · · ·	· _	337,836	-	_	337,836
Fees received in advance	616,797	2,200	, _	9,900	-	628,897
Deferred expenditure	-	, _	(56,238)	· _	-	(56,238)
Payables and monies held in trust	(671,507)	3,282	442,643	-	(346,208)	(\$71,790)
Interfund - amount due from/(to)	119,335	33,692	(260,344)	107,317	· · · · · · · · · · · · · · · · · · ·	`´_´
Cash from/(used in) operations	1,058,294	(19,941)	597,566	951,895	_	2,587,814
Income tax paid	-	-	_	_	_	
Net cash from/(used in) operating activities	1,058,294	(19,941)	597,566	951,895		2,587,814
Cash flows from investing activities						
Additions of available-for-sale financial assets	(1,374,513)	-	-	(1,725,193)	_	(3,099,706)
Funds placed with fund manager	(147,127)	-	_	(147,127)	_	(294,254)
Proceeds from disposal of available-for-sale financial assets	1,050,641	_	_	1,219,718	_	2,270,359
Purchase of intangible assets		_	(48,094)		_	(48,094)
Purchase of property, plant and equipment	(74,217)	_	(177,015)	-	_	(251,232)
Interest received	130,086	1,296	20,973	99,869	_	252,224
Investment income received	211,415			251,630	_	463,045
Net cash (used in)/from investing activities	(203,715)	1,296	(204,136)	(301,103)		(707,658)
Net increase/(decrease) in cash and cash equivalents	854,579	(18,645)	393,430	650,792	_	1,880,156
Cash and cash equivalents at the beginning of financial year	8,230,980	299,809	4,027,583	7,546,264	_	20,104,636
Cash and cash equivalents at the beginning of manolal year	9,085,559	281,164	4,421,013	8,197,056		21,984,792
The accompanying notes form an integral part of these financial		201,101	1919713	0,177,000		

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#### **DETAILED STATEMENT OF CASH FLOWS** For the financial year ended 31 March 2017

S         S         S         S         S         S         S           Cash flows from operating activities         1,280,850         12,111         911,622         830,243         -         3,034,826           Adjustments for:         Amortisation of intargible assets         16,022         -         138,348         -         -         154,370           Amortisation of deferred capital grant         -         -         (116,584)         -         -         (116,584)           Depreciation of property, plant and equipment         377,205         -         74,089         -         -         (21,401)           Interest income         (120,358)         -         -         2,134         -         -         2,134           Loss on disposal of available-for-sale financial assets         2,604         -         -         3,646         -         6,250           Inventories         1,358,021         10,777         962,397         503,556         -         2,834,751           Receivables         366,924         (3,672)         (583,619)         -         -         2,02,667           Payables and monices held in trust         (122,760)         2,655         122,110         (11,000)         14,602         12,461		General Fund	Other Funds	Pro Bono Services	Compensation N Fund	Aonies held in Trust	Total
Cash flows from operating activities       1,280,850       12,111       911,622       830,243       -       3,034,826         Adjustments for:       -       -       138,348       -       -       154,370         Amortisation of intangible assets       16,022       -       138,348       -       -       116,584)         Depreciation of property, plant and equipment       377,205       -       74,089       -       -       451,294         Interest income       (114,802)       (1,334)       (47,212)       (88,053)       -       (242,280)       -       (446,138)         Instagible assets writen off       203,858       -       -       -       2,134         Loss on disposal of available-for-sale financial assets       2,604       -       -       -       6,250         Operating cash flows before working capital changes       1,358,021       10,777       962,397       503,556       -       2,834,751         Fried deposits and bank balaness held in trust       -       -       -       -       6,810       -       -       6,200         Interest income       (12,762)       (13,070)       -       (22,367)       -       -       20,367)       -       -       20,367)       - <th></th> <th>\$</th> <th>\$</th> <th>\$</th> <th>\$</th> <th>\$</th> <th>\$</th>		\$	\$	\$	\$	\$	\$
Surplus before tax       1,280,850       12,111       911,622 $830,243$ -       3,034,826         Adjustments for:       Amortisation of intangible assets       16,022       -       138,348       -       -       154,370         Amortisation of intangible assets       16,022       -       138,348       -       -       164,370         Depreciation of property, plant and equipment       377,205       -       74,089       -       -       451,294         Interest income       (114,802)       (1,334)       (47,212)       (88,053)       -       (251,401)         Investiment income       (203,858)       -       -       2,134       -       -       2,134         Loss on disposal of available-for-sale financial assets       2,604       -       -       3,646       -       6,250         Operating cash flows before working capital changes       1,358,021       10,777       962,397       503,556       -       2,834,751         Inventories       -       -       -       -       -       6,181       -       -       6,181         Receivables       366,924       (3,672)       (583,619)       -       -       2,203677         Deferet capital grant received	Cash flows from operating activities		·	-	-	•	-
Adjustments for: Amortisation of intangible assets $16,022$ $ 138,343$ $  154,370$ Amortisation of deferred capital grant $  (116,584)$ $  (116,524)$ Depreciation of property, plant and equipment $377,205$ $ 74,089$ $  451,294$ Interest income $(114,802)$ $(1,334)$ $(47,212)$ $(88,053)$ $ (221,401)$ Investment income $(203,858)$ $  2,134$ $  2,134$ Loss on disposal of available-for-sale financial assets $2,604$ $  3,646$ $ 6,252$ Operating cash flows before working capital changes $1,358,021$ $10,777$ $962,397$ $503,556$ $ 2,834,751$ Fixed deposits and bank balances held in trust $      6,181$ $   6,180$ Receivables $366,924$ $(3,672)$ $(583,619)$ $   6,183$ $   2,2,367$ Deferred capital grant received $  -$		1,280,850	12,111	911.622	830,243	_	3.034.826
Amotisation of deferred capital grant(116,584)Depreciation of property, plant and equipment $377,205$ -74,089451,294Interest income(203,858)(242,280)-(446,138)Intangible assets writen off2,1342,134Loss on disposal of available-for-sale financial assets2,6043,646-6,250Operating cash flows before working capital changes1,358,02110,777962,397503,556-2,834,751Fixed deposits and bank balances held in trust6,181Receivables366,924(3,672)(58,3619)6,181Deferred capital grant received308,335308,335Fees received in advance(112,762)(11,600)-(38,400)-(163,062)12,655Payables and monies held in trust(125,906)2,655122,110(10,000)14,602)12,461Interfund - amount due from/(to)(185,123)20,863123,28540,975Net cash from operating activitiesProceed from disposal of available-for-sale financial assets1,301,15424,904932,508505,131-2,763,697Cash from operating activities <td></td> <td></td> <td></td> <td>,</td> <td><b>,</b></td> <td></td> <td>-,,</td>				,	<b>,</b>		-,,
Amotisation of deferred capital grant(116,584)Depreciation of property, plant and equipment $377,205$ -74,089451,294Interest income(203,858)(242,280)-(446,138)Intangible assets writen off2,1342,134Loss on disposal of available-for-sale financial assets2,6043,646-6,250Operating cash flows before working capital changes1,358,02110,777962,397503,556-2,834,751Fixed deposits and bank balances held in trust6,181Receivables366,924(3,672)(58,3619)6,181Deferred capital grant received308,335308,335Fees received in advance(112,762)(11,600)-(38,400)-(163,062)12,655Payables and monies held in trust(125,906)2,655122,110(10,000)14,602)12,461Interfund - amount due from/(to)(185,123)20,863123,28540,975Net cash from operating activitiesProceed from disposal of available-for-sale financial assets1,301,15424,904932,508505,131-2,763,697Cash from operating activities <td>Amortisation of intangible assets</td> <td>16,022</td> <td>_</td> <td>138,348</td> <td>_</td> <td>_</td> <td>154,370</td>	Amortisation of intangible assets	16,022	_	138,348	_	_	154,370
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Amortisation of deferred capital grant	-		(116,584)	_	_	•
Interest income $(114,802)$ $(1,334)$ $(47,212)$ $(88,053)$ $ (251,401)$ Investment income $(203,858)$ $  (242,280)$ $ (446,138)$ Intangible assets written off $  2,134$ $  2,134$ Loss on disposal of available-for-sale financial assets $2,604$ $  3,646$ $ 6,250$ Operating cash flows before working capital changes $1,358,021$ $10,777$ $962,397$ $503,556$ $ 2,834,751$ Fixed deposits and bank balances held in trust $      6,181$ Receivables $366,924$ $(3,672)$ $(583,619)$ $   6,181$ Deferred capital grant received $  -$ <t< td=""><td>Depreciation of property, plant and equipment</td><td>377,205</td><td>_</td><td></td><td>_</td><td></td><td></td></t<>	Depreciation of property, plant and equipment	377,205	_		_		
Investment income(203,858)(242,280)-(446,138)Intangible assets written offLoss on disposal of available-for-sale financial assets $2,604$ $2,134$ 2,134Coperating cash flows before working capital changes $1,358,021$ $10,777$ $962,397$ $503,556$ - $2,834,751$ Fixed deposits and bank balances held in trust $6,181$ $6,181$ Receivables-6,1816,1816,181Deferred capital grant received $308,335$ $308,355$ $308,355$ - <td>Interest income</td> <td>(114,802)</td> <td>(1,334)</td> <td></td> <td>(88,053)</td> <td>_</td> <td></td>	Interest income	(114,802)	(1,334)		(88,053)	_	
Intangible assets written off2,1342,134Loss on disposal of available-for-sale financial assets $2,604$ $3,646$ - $6,250$ Operating cash flows before working capital changes $1,358,021$ $10,777$ $962,397$ $503,556$ - $2,834,751$ Fixed deposits and bank balances held in trust(14,602)(14,602)Inventories6,1816,181Receivables366,924 $(3,672)$ $(583,619)$ 308,335Pers received in advance(112,762) $(11,900)$ - $(38,400)$ -(163,062)Interfund - amount due from/(to)(185,123) $20,863$ $123,285$ $40,975$ Cash from operating activities1,301,154 $24,904$ $932,508$ $505,131$ - $2,763,697$ Proceed from disposal of available-for-sale financial assets $112,525$ $437,475$ - $750,000$ Purchase of intangible assets(17,151)(2,783)Purchase of property, plant and equipment(19,308)- $(5,055)$ (2,783)Investment income received $203,858$ $242,280$ - $43,646$ - $2,92,871$ Net cash from investing activities $52,302$ $1,334$ $47,212$ $97,257$ $258,181$ - $23,288$ $242,280$	Investment income						
Loss on disposal of available-for-sale financial assets $2,604$ $  3,646$ $ 6,250$ Operating cash flows before working capital changes $1,358,021$ $10,777$ $962,397$ $503,556$ $ 2,834,751$ Fixed deposits and bank balances held in trust $   (14,602)$ $(14,602)$ Inventories $  6,181$ $  (220,367)$ Deferred capital grant received $366,924$ $(3,672)$ $(583,619)$ $  308,335$ Fees received in advance $(112,762)$ $(11,900)$ $ (38,400)$ $ (163,062)$ Payables and monies held in trust $(125,906)$ $2,655$ $122,110$ $(1,000)$ $14,602$ $12,461$ Interfund - amount due from/(to) $(185,123)$ $20,863$ $123,285$ $40,975$ $ -$ Cash from operating activities $1,301,154$ $24,904$ $932,508$ $505,131$ $ 2,763,697$ Income tax paid $       -$ Net cash from operating activities $312,525$ $  437,475$ $ 750,000$ Purchase of intangible assets $    (22,783)$ $  (24,363)$ Interset neceived $112,378$ $1,334$ $47,212$ $97,257$ $258,181$ $  (24,363)$ Interest neceived $123,378$ $     -$ <	Intangible assets written off	_	_	2,134	· · · ·	_	
Operating cash flows before working capital changes1,358,02110,777 $962,397$ $503,556$ $ 2,834,751$ Fixed deposits and bank balances held in trust $     (14,602)$ $(14,602)$ Inventories $   -$ <		2,604	_	,	3,646	_	
Fixed deposits and bank balances held in trust(14,602)(14,602)Inventories6,1816,181Receivables366,924(3,672)(583,619)(220,367)Deferred capital grant received308,335308,335Fees received in advance(112,762)(11,900)-(38,400)-(163,062)Payables and monies held in trust(125,906)2,655122,110(1,000)14,60212,461Interfund - amount due from/(to)(185,123)20,863123,28540,975Cash from operating activities1,301,15424,904932,508505,131-2,763,697Income tax paidNet cash from operating activities1,301,15424,904932,508505,131-2,763,697Proceed from disposal of available-for-sale financial assets312,525437,475-750,000Purchase of intangible assets(12,378)(24,363)-(24,363)Interst received112,3781,33447,21297,257258,18111239,871243,202-445,138Net cash from investing activities592,3021,33439,374759,861-1,392,871Net increase in cash and cash equivalents </td <td>Operating cash flows before working capital changes</td> <td>1,358,021</td> <td>10,777</td> <td>962,397</td> <td></td> <td>_</td> <td></td>	Operating cash flows before working capital changes	1,358,021	10,777	962,397		_	
Inventories6,1816,181Receivables366,924 $(3,672)$ $(583,619)$ $(220,367)$ Deferred capital grant received308,335308,335Fees received in advance $(112,762)$ $(119,900)$ - $(38,400)$ - $(163,062)$ Payables and monies held in trust $(125,906)$ $2,655$ $122,110$ $(1,000)$ $14,602$ $12,461$ Interfund - amount due from/(to) $(185,123)$ $20,863$ $123,285$ $40,975$ Cash from operations $1,301,154$ $24,904$ $932,508$ $505,131$ - $2,763,697$ Income tax paidNet cash from operating activities $1,301,154$ $24,904$ $932,508$ $505,131$ - $2,763,697$ Purchase of intangible assets $112,378$ $312,525$ $437,475$ - $750,000$ Purchase of property, plant and equipment $(19,308)$ - $(5,055)$ $(2,783)$ Interest received $112,378$ $1,334$ $47,212$ $97,257$ $258,181$ Investment income received $203,858$ $242,280$ - $446,138$ Net cash from investing activities $592,302$ $1,334$ $39,374$ $759,861$ - $1,392,871$ Net increase in cash and cash equivalents $1,893,456$ $26,238$ $971,882$ $1,264,992$ -		-	, _		_	(14,602)	
Receivables $366,924$ $(3,672)$ $(583,619)$ $  (220,367)$ Deferred capital grant received $  308,335$ $  308,335$ Fees received in advance $(112,762)$ $(11,900)$ $ (38,400)$ $ (163,062)$ Payables and monies held in trust $(122,906)$ $2,655$ $122,110$ $(1,000)$ $14,602$ $12,461$ Interfund - amount due from/(to) $(185,123)$ $20,863$ $123,285$ $40,975$ $ -$ Cash from operations $1,301,154$ $24,904$ $932,508$ $505,131$ $ 2,763,697$ Income tax paid $      -$ Net cash from operating activities $1,301,154$ $24,904$ $932,508$ $505,131$ $ 2,763,697$ Proceed from disposal of available-for-sale financial assets $312,525$ $  437,475$ $ 750,000$ Purchase of intangible assets $       (2,783)$ Purchase of property, plant and equipment $(19,308)$ $ (5,055)$ $  (24,363)$ Investment income received $203,858$ $  242,280$ $ 446,138$ Net cash from investing activities $592,302$ $1,334$ $39,374$ $759,861$ $ 1,392,871$ Net increase in cash and cash equivalents $1,893,456$ $26,238$ $971,882$ $1,264,992$ $ 4,156,568$		- <b>-</b>	6,181	_	-	_	
Deferred capital grant received308,335308,335Fees received in advance $(112,762)$ $(119,900)$ - $(38,400)$ - $(163,062)$ Payables and monies held in trust $(125,906)$ $2,655$ $122,110$ $(1,000)$ $14,602$ $12,461$ Interfund - amount due from/(to) $(185,123)$ $20,863$ $123,285$ $40,975$ Cash from operations $1,301,154$ $24,904$ $932,508$ $505,131$ - $2,763,697$ Income tax paidNet cash from operating activities $1,301,154$ $24,904$ $932,508$ $505,131$ - $2,763,697$ Proceed from disposal of available-for-sale financial assets $312,525$ 437,475- $750,000$ Purchase of intangible assets $-$ - $(2,783)$ $(2,783)$ $(2,783)$ Purchase of property, plant and equipment $(19,308)$ - $(5,055)$ $(24,363)$ 112,378 $1,334$ $47,212$ $97,257$ $258,181$ Investment income received $203,858$ $242,280$ - $446,138$ Net cash from investing activities $592,302$ $1,334$ $39,374$ $759,861$ - $1,392,871$ Net increase in cash and cash equivalents $1,893,456$ $26,238$ $971,882$ $1,264,992$ - $4,156,568$ Cash and cash equivalents at the beginning of financial year $6,3$	Receivables	366,924	(3,672)	(583,619)	-	_	· · · · · · · · · · · · · · · · · · ·
Fees received in advance $(112,762)$ $(11,900)$ - $(38,400)$ - $(163,062)$ Payables and monies held in trust $(125,906)$ $2,655$ $122,110$ $(1,000)$ $14,602$ $12,461$ Interfund - amount due from/(to) $(185,123)$ $20,863$ $123,285$ $40,975$ Cash from operating activities $1,301,154$ $24,904$ $932,508$ $505,131$ - $2,763,697$ Income tax paidNet cash from operating activitiesFunds placed with fund manager $(17,151)$ $(12,783)$ -2,763,697Proceed from disposal of available-for-sale financial assets $312,525$ 437,475-750,000Purchase of intangible assets(2,783)Purchase of property, plant and equipment $(19,308)$ - $(5,055)$ 242,280-446,138Investment income received112,378 $1,334$ $39,374$ $759,861$ -1,392,871Net cash from investing activities $592,302$ $1,334$ $39,374$ $759,861$ -1,392,871Net increase in cash and cash equivalents $1,893,456$ $26,238$ $971,882$ $1,264,992$ -4,156,568Cash from investing of financial year $6,337,524$ $273,571$ $3,055,701$ $6,281,272$ -4,156,568	Deferred capital grant received	·	_			_	
Payables and monies held in trust $(125,906)$ $2,655$ $122,110$ $(1,000)$ $14,602$ $12,461$ Interfund - amount due from/(to) $(185,123)$ $20,863$ $123,285$ $40,975$ $ -$ Cash from operations $1,301,154$ $24,904$ $932,508$ $505,131$ $ 2,763,697$ Income tax paid $      -$ Net cash from operating activities $1,301,154$ $24,904$ $932,508$ $505,131$ $ 2,763,697$ Cash flows from investing activities $1,301,154$ $24,904$ $932,508$ $505,131$ $ 2,763,697$ Cash flows from investing activities $1,301,154$ $24,904$ $932,508$ $505,131$ $ 2,763,697$ Proceed from disposal of available-for-sale financial assets $312,525$ $  437,475$ $ 750,000$ Purchase of intangible assets $        -$ Purchase of property, plant and equipment $(19,308)$ $ (5,055)$ $  (24,363)$ Investment income received $112,378$ $1,334$ $47,212$ $97,257$ $258,181$ Investing activities $592,302$ $1,334$ $39,374$ $759,861$ $ 1,392,871$ Net cash from investing activities $1,893,456$ $26,238$ $971,882$ $1,264,992$ $ 4,156,568$ Cash and cash equivalents at the beginning of financial year $6,337,524$		(112,762)	(11,900)	· _	(38,400)		
Interfund - amount due from/(to) $(185,123)$ $20,863$ $123,285$ $40,975$ $ -$ Cash from operations $1,301,154$ $24,904$ $932,508$ $505,131$ $ 2,763,697$ Income tax paid $       -$ Net cash from operating activities $1,301,154$ $24,904$ $932,508$ $505,131$ $ 2,763,697$ Cash flows from investing activities $1,301,154$ $24,904$ $932,508$ $505,131$ $ 2,763,697$ Cash flows from investing activities $1,301,154$ $24,904$ $932,508$ $505,131$ $ 2,763,697$ Cash flows from investing activities $1,301,154$ $24,904$ $932,508$ $505,131$ $ 2,763,697$ Proceed from disposal of available-for-sale financial assets $312,525$ $  437,475$ $ 750,000$ Purchase of property, plant and equipment $(19,308)$ $ (5,055)$ $  (24,363)$ Interest received $112,378$ $1,334$ $47,212$ $97,257$ $258,181$ Investment income received $203,858$ $  242,280$ $ 446,138$ Net cash from investing activities $592,302$ $1,334$ $39,374$ $759,861$ $ 1,392,871$ Net increase in cash and cash equivalents $1,893,456$ $26,238$ $971,882$ $1,264,992$ $ 4,156,568$ Cash and cash equivalents at the beginning of financial year $6,337,524$ <td>Payables and monies held in trust</td> <td>(125,906)</td> <td>2,655</td> <td>122,110</td> <td></td> <td>14,602</td> <td></td>	Payables and monies held in trust	(125,906)	2,655	122,110		14,602	
Income tax paidNet cash from operating activities $1,301,154$ $24,904$ $932,508$ $505,131$ - $2,763,697$ Cash flows from investing activitiesFunds placed with fund manager $(17,151)$ $(17,151)$ - $(34,302)$ Proceed from disposal of available-for-sale financial assets $312,525$ $437,475$ - $750,000$ Purchase of intangible assets $312,525$ $437,475$ - $750,000$ Purchase of property, plant and equipment $(19,308)$ - $(5,055)$ (24,363)Interest received $112,378$ $1,334$ $47,212$ $97,257$ $258,181$ Investment income received $203,858$ $242,280$ - $446,138$ Net cash from investing activities $592,302$ $1,334$ $39,374$ $759,861$ - $1,392,871$ Net increase in cash and cash equivalents $1,893,456$ $26,238$ $971,882$ $1,264,992$ - $4,156,568$ Cash and cash equivalents at the beginning of financial year $6,337,524$ $273,571$ $3,055,701$ $6,281,272$ - $15,948,068$	Interfund - amount due from/(to)	(185,123)	20,863	123,285	40,975		_
Income tax paidNet cash from operating activitiesFunds placed with fund managerFunds placed with fund managerProceed from disposal of available-for-sale financial assets312,525 <t< td=""><td>Cash from operations</td><td>1,301,154</td><td>24,904</td><td>932,508</td><td>505,131</td><td>_</td><td>2,763,697</td></t<>	Cash from operations	1,301,154	24,904	932,508	505,131	_	2,763,697
Net cash from operating activities $1,301,154$ $24,904$ $932,508$ $505,131$ $ 2,763,697$ Cash flows from investing activities $1,301,154$ $24,904$ $932,508$ $505,131$ $ 2,763,697$ Cash flows from investing activities $(17,151)$ $  (17,151)$ $(17,151)$ $(17,151)$ $(17,151)$ $(17,151)$ $(17,151)$ $(17,151)$ $(17,151)$ $(17,151)$ $(17,151)$ $(17,151)$ $(17,151)$ $(17,151)$ $(17,151)$ $(17,151)$ $(17,151)$ $(17,151)$	Income tax paid	-	_	-	, _	_	-
Funds placed with fund manager $(17,151)$ $  (17,151)$ $ (34,302)$ Proceed from disposal of available-for-sale financial assets $312,525$ $  437,475$ $ 750,000$ Purchase of intangible assets $  (2,783)$ $  (2,783)$ Purchase of property, plant and equipment $(19,308)$ $ (5,055)$ $  (24,363)$ Interest received $112,378$ $1,334$ $47,212$ $97,257$ $258,181$ Investment income received $203,858$ $  242,280$ $ 446,138$ Net cash from investing activities $592,302$ $1,334$ $39,374$ $759,861$ $ 1,392,871$ Net increase in cash and cash equivalents $1,893,456$ $26,238$ $971,882$ $1,264,992$ $ 4,156,568$ Cash and cash equivalents at the beginning of financial year $6,337,524$ $273,571$ $3,055,701$ $6,281,272$ $ 15,948,068$		1,301,154	24,904	932,508	505,131		2,763,697
Funds placed with fund manager $(17,151)$ $  (17,151)$ $ (34,302)$ Proceed from disposal of available-for-sale financial assets $312,525$ $  437,475$ $ 750,000$ Purchase of intangible assets $  (2,783)$ $  (2,783)$ Purchase of property, plant and equipment $(19,308)$ $ (5,055)$ $  (24,363)$ Interest received $112,378$ $1,334$ $47,212$ $97,257$ $258,181$ Investment income received $203,858$ $  242,280$ $ 446,138$ Net cash from investing activities $592,302$ $1,334$ $39,374$ $759,861$ $ 1,392,871$ Net increase in cash and cash equivalents $1,893,456$ $26,238$ $971,882$ $1,264,992$ $ 4,156,568$ Cash and cash equivalents at the beginning of financial year $6,337,524$ $273,571$ $3,055,701$ $6,281,272$ $ 15,948,068$							
Proceed from disposal of available-for-sale financial assets $312,525$ 437,475-750,000Purchase of intangible assets(2,783)(2,783)(2,783)Purchase of property, plant and equipment(19,308)-(5,055)(24,363)Interest received112,3781,33447,21297,257258,181Investment income received203,858242,280-446,138Net cash from investing activities592,3021,33439,374759,861-1,392,871Net increase in cash and cash equivalents1,893,45626,238971,8821,264,992-4,156,568Cash and cash equivalents at the beginning of financial year $6,337,524$ 273,5713,055,7016,281,272-15,948,068		(17.151)			(10) 101)		(24.202)
Purchase of intangible assets $  (2,783)$ $  (2,783)$ Purchase of property, plant and equipment $(19,308)$ $ (5,055)$ $  (24,363)$ Interest received $112,378$ $1,334$ $47,212$ $97,257$ $258,181$ Investment income received $203,858$ $  242,280$ $ 446,138$ Net cash from investing activities $592,302$ $1,334$ $39,374$ $759,861$ $ 1,392,871$ Net increase in cash and cash equivalents $1,893,456$ $26,238$ $971,882$ $1,264,992$ $ 4,156,568$ Cash and cash equivalents at the beginning of financial year $6,337,524$ $273,571$ $3,055,701$ $6,281,272$ $ 15,948,068$				_		_	
Purchase of property, plant and equipment $(19,308)$ - $(5,055)$ $(24,363)$ Interest received112,3781,33447,21297,257258,181Investment income received203,858242,280-446,138Net cash from investing activities592,3021,33439,374759,861-1,392,871Net increase in cash and cash equivalents Cash and cash equivalents at the beginning of financial year1,893,45626,238971,8821,264,992-4,156,568Cash and cash equivalents at the beginning of financial year6,337,524273,5713,055,7016,281,272-15,948,068		312,525	_	(2,792)	437,475	-	
Interest received       112,378       1,334       47,212       97,257       258,181         Investment income received       203,858       -       -       242,280       -       446,138         Net cash from investing activities       592,302       1,334       39,374       759,861       -       1,392,871         Net increase in cash and cash equivalents       1,893,456       26,238       971,882       1,264,992       -       4,156,568         Cash and cash equivalents at the beginning of financial year       6,337,524       273,571       3,055,701       6,281,272       -       15,948,068		(10.209)	-		-	_	
Investment income received       203,858       -       -       242,280       -       446,138         Net cash from investing activities       592,302       1,334       39,374       759,861       -       1,392,871         Net increase in cash and cash equivalents       1,893,456       26,238       971,882       1,264,992       -       4,156,568         Cash and cash equivalents at the beginning of financial year       6,337,524       273,571       3,055,701       6,281,272       -       15,948,068			1 224		07.057	_	
Net cash from investing activities         592,302         1,334         39,374         759,861         -         1,392,871           Net increase in cash and cash equivalents         1,893,456         26,238         971,882         1,264,992         -         4,156,568           Cash and cash equivalents at the beginning of financial year         6,337,524         273,571         3,055,701         6,281,272         -         15,948,068			1,334	47,212			
Net increase in cash and cash equivalents         1,893,456         26,238         971,882         1,264,992         -         4,156,568           Cash and cash equivalents at the beginning of financial year         6,337,524         273,571         3,055,701         6,281,272         -         15,948,068			-	-		<u> </u>	
Cash and cash equivalents at the beginning of financial year 6,337,524 273,571 3,055,701 6,281,272 – 15,948,068	Net cash from investing activities	592,302	1,334	39,374	/39,801		1,392,871
Cash and cash equivalents at the beginning of financial year 6,337,524 273,571 3,055,701 6,281,272 – 15,948,068	Net increase in cash and cash equivalents	1.893,456	26,238	971,882	1,264,992	_	4.156.568
						_	
Сазы ани сазн сциттанских ат инс сич от пиански усат 0,220,200 223,007 4,027,365 7,340,204 — 20,104,030	Cash and cash equivalents at the end of financial year	8,230,980	299,809	4,027,583	7,546,264	_	20,104,636

#### NOTES TO THE FINANCIAL STATEMENTS For the financial year ended 31 March 2018

These notes form an integral part of and should be read in conjunction with the accompanying financial statements.

#### 1 Summary of significant accounting policies

#### (a) **Basis of preparation**

The financial statements, expressed in Singapore dollar ("\$"), which is the Society's functional currency, have been prepared in accordance with the Legal Profession Act, Chapter 161 and Financial Reporting Standards in Singapore ("FRSs"). The financial statements have been prepared under the historical cost convention except as disclosed in the accounting policies below.

The preparation of financial statements in conformity with FRSs requires the use of estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenditure during the financial year. Although these estimates are based on management's best knowledge of current events and actions and historical experiences and various other factors that are believed to be reasonable under the circumstances, actual results may ultimately differ from those estimates.

#### Use of estimates and judgements

These estimates and assumptions are assessed on an on-going basis and are based on experience and relevant factors, including expectations of future events that are believed to be reasonable under the circumstances.

In the process of applying the Group's accounting policies described below, management has made the following judgements that have the most significant effect on the amounts recognised in the financial statements:

- (i) The Group classifies certain assets as available-for-sale financial assets and funds placed with fund manager and recognises changes in their fair value in other comprehensive income and accumulated in fair value reserve within funds. When the fair value declines, management exercises judgement based on the observable data relating to possible events that may have caused the decline in value to determine whether the decline in value is an impairment that should be recognised in profit or loss. The carrying amount of the Group's available-for-sale financial assets at 31 March 2018 was \$12,839,429 (2017: \$11,717,693).
- (ii) The Group depreciates its property, plant and equipment based on a straight-line basis over their expected useful lives. The carrying amount of the Group's property, plant and equipment at 31 March 2018 was \$5,196,592 (2017: \$5,411,404). Changes in the level of usage and market uses could impact the useful lives and residual values of these assets and hence future depreciation charges could be revised.

The carrying amounts of cash and cash equivalents, other current receivables and payables approximate their respective fair values due to the relatively short-term maturity of these financial instruments.

#### New and revised standards

In the current financial year, the Group has adopted all the new and revised FRSs and Interpretations of FRSs ("INT FRSs") that are relevant to its operations and effective for the current financial year. The adoption of these new and revised FRSs and INT FRSs did not have any material effect on the financial performance or position of the Group.

#### (a) Basis of preparation (cont'd)

#### New and revised standards (cont'd)

New standards, amendments to standards and interpretations that have been issued at the balance sheet date but are not yet effective for the financial year ended 31 March 2018 have not been applied in preparing these financial statements. None of these are expected to have a significant effect on the financial statements of the Group except as disclosed below:

#### FRS 109 Financial Instruments

FRS 109 which replaces FRS 39, includes guidance on (i) the classification and measurement of financial assets and financial liabilities; (ii) impairment requirements for financial assets; and (iii) general hedge accounting. Financial assets are classified according to their contractual cash flow characteristics and the business model under which they are held. The impairment requirements in FRS 109 are based on an expected credit loss model and replace FRS 39 incurred loss model.

The Group plans to adopt the new standard on the required effective date without restating prior periods' information and recognises any differences in the carrying amounts of financial assets and financial liabilities resulting from the adoption of FRS 109 at the date of initial application in the opening retained earnings and reserves as at 1 April 2019.

#### (a) Classification and measurement

The Group does not expect a significant change to the measurement basis arising from adopting the new classification and measurement model under FRS 109 except for quoted equity investments and funds placed with fund manager.

- Loans and receivables and held-to-maturity debt securities that are currently accounted for at amortised cost are expected to continue to be measured at amortised cost.
- For quoted equity investments and funds placed with fund manager currently classified as available-for-sale measured at fair value through other comprehensive income under FRS 39, the Group will present changes in fair value of these assets in profit or loss under FRS 109.

#### (b) Impairment

FRS 109 requires the Group to record expected credit losses on all of its debt securities, loans and trade receivables, either on a 12-month or lifetime basis. The Group will apply the simplified approach and record lifetime expected losses on all trade receivables. Upon adoption of FRS 109, the Group does not expects any impairment allowance to be made for its trade and other receivables.

The Group will adopt FRS 109 when it becomes effective in financial year ending 31 March 2019. The Group is currently finalising the computation of the impact and the quantum of the final transition adjustments, which may be different upon finalisation.

#### (a) Basis of preparation (cont'd)

New and revised standards (cont'd)

#### FRS 116 Leases

FRS 116 replaces the existing FRS 17: *Leases*. It reforms lessee accounting by introducing a single lessee accounting model. Lessees are required to recognise all leases on their balance sheets to reflect their rights to use leased assets (a "right-of-use" asset) and the associated obligations for lease payments (a lease liability), with limited exemptions for short term leases (less than 12 months) and leases of low value items. In addition, the nature of expenses related to those leases will change as FRS 116 replaces the straight-line operating lease expense with depreciation charge of right-of-use asset and interest expense on lease liability. The accounting for lessors will not change significantly.

The standard is effective for annual periods beginning on or after 1 January 2019. The standard will affect primarily the accounting for the Group's operating leases. At the balance sheet date, the Group has non-cancellable operating lease commitments of \$385,228 (2017: \$165,163) (Note 24). The Group anticipates that the adoption of FRS 116 in the future may have a material impact on the amounts reported and disclosures made in the financial statements. It is not practicable to provide a reasonable estimate of the impact of FRS 116 until the Group performs a detailed assessment. The Group is in the process of performing a detailed assessment of the impact and plans to adopt the standard on the required effective date.

#### (b) Basis of consolidation

The consolidated financial statements comprise the financial statements of the Society and its subsidiary as at the balance sheet date. The subsidiary is consolidated from the date on which the Group obtains control, and continue to be consolidated until the date that such control ceases.

The financial statements of the subsidiary are prepared for the same reporting date as the parent company. Consistent accounting policies are applied for like transactions and events in similar circumstances.

Intragroup balances and transactions, including income, expenses and dividends, are eliminated in full. Profits and losses resulting from intragroup transactions that are recognised in assets, such as inventory and property, plant and equipment, are eliminated in full.

Business combinations are accounted for using the acquisition method. The consideration transferred for the acquisition comprises the fair value of the assets transferred, the liabilities incurred and the equity interests issued by the Group. The consideration transferred also includes the fair value of any contingent consideration arrangement and the fair value of any pre-existing equity interest in the subsidiary. Acquisition-related costs are recognised as expenses as incurred. Identifiable assets acquired and liabilities and contingent liabilities assumed in a business combination are measured initially at their fair values at the acquisition date.

#### (c) Subsidiary

A subsidiary is an entity controlled by the Group. The Group controls the entity as the Group is exposed to, or has rights to, variable returns or losses from its involvement with the entity and has the ability to affect those returns through its power over the entity.

#### (d) Income recognition

Income comprises the fair value of the consideration received or receivable for the sale of goods and rendering of services, net of goods and services tax. Income is recognised to the extent that it is probable that the economic benefits associated with the transaction will flow to the Group, and the amount of income and related expenditure can be reliably measured.

Subscriptions from members and contributions are recognised as income on a straight-line over the subscription period.

Revenue from sale of goods on credit is recognised when goods are delivered and in respect of cash sales, when goods are taken and paid for over the counter.

Interest income is recognised on a time proportion basis using the effective interest method.

Dividend income is recognised when the right to receive payment is established.

Income from self financing project is recognised in the period the event occurred.

#### (e) Government grants

Government grants are recognised at their fair value where there is a reasonable assurance that the grant will be received and all attaching conditions will be complied with. Where the grant relates to an asset, the fair value is recognised in the deferred capital grant on the balance sheet and amortised to profit or loss over the expected useful life of the relevant asset by equal annual instalments.

When the grant related to expenditure item, it is recognised in profit or loss over the period necessary to match them on a systematic basis to the expenditure that it is intended to compensate.

#### (f) Employee's benefits

#### Defined contribution plans

The Group makes contributions to the Central Provident Fund ("CPF"), a defined contribution plan regulated and managed by the Singapore Government. The Group's contributions to CPF are charged to profit or loss in the period in which the related service is performed.

#### Employee leave entitlement

Employee entitlements to annual leave are recognised when they accrue to employees. A provision is made for the estimated liability for annual leave as a result of services rendered by employees up to the balance sheet date.

#### (g) Operating leases

Leases where a significant portion of the risks and rewards incidental to ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are recognised in profit or loss on a straight-line basis over the period of the lease.

When an operating lease is terminated before the lease period expires, any payment required to be made to the lessor by way of penalty is recognised as an expenditure in the period in which termination takes place.

#### (h) Income taxes

Income tax on the profit or loss for the year comprises current and deferred tax. Current and deferred tax are recognised in profit or loss except to the extent that they relate to items recognised outside profit or loss, either in other comprehensive income or directly in fund in which the tax is also recognised outside profit or loss (either in other comprehensive income or directly to the fund respectively).

Current tax is the expected tax payable or recoverable on the taxable income for the current year, using tax rates enacted or substantively enacted at the balance sheet date, and any adjustment to tax payable or recoverable in respect of previous years.

Deferred income tax is provided using the liability method, on all temporary differences at the balance sheet date arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements.

Deferred tax assets are recognised to the extent that it is probable that future taxable profit will be available against which the temporary differences can be utilised.

Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on currently enacted or substantively enacted tax rates at the balance sheet date.

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

Property, plant and equipment are initially recorded at cost. Subsequent to initial recognition, property, plant and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses.

The cost of property, plant and equipment initially recognised includes its purchase price and any cost that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Dismantlement, removal or restoration costs are included as part of the cost of property, plant and equipment if the obligation for dismantlement, removal or restoration is incurred as a consequence of acquiring or using the asset.

On disposal of a property, plant and equipment, the difference between the net disposal proceeds and its carrying amount is taken to profit or loss.

Depreciation is calculated on a straight-line basis to write off the cost of property, plant and equipment over their expected useful lives. The estimated useful lives are as follows:

	Years
Leasehold building	50
Renovation	3 to 10
Computer equipment	5
Office equipment	5
Furniture and fittings	10
Air-conditioners	3 to 5
Library books	5

The residual values, estimated useful lives and depreciation method of property, plant and equipment are reviewed, and adjusted as appropriate, at each balance sheet date. The effects of any revision are recognised in profit or loss when the changes arise.

Fully depreciated assets are retained in the financial statements until they are no longer in use.

## 1 Summary of significant accounting policies (cont'd)

## (j) Intangible assets

Computer software development costs are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Direct expenditure, which enhances or extends the performance of computer software beyond its original specifications and which can be reliably measured, is recognised as a capital improvement and added to the original cost of the software. Costs associated with maintaining computer software are recognised as an expense as incurred.

Computer software development costs and acquired computer software licences are stated at cost less accumulated amortisation and accumulated impairment losses. These costs are amortised using the straight-line method over their estimated useful lives of 5 years.

The amortisation period and amortisation method of intangible assets are reviewed at least at each balance sheet date. The effects of any revision are recognised in profit or loss when the changes arise.

### (k) Impairment of non-financial assets

Non-financial assets are reviewed for impairment at each balance sheet date or whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Whenever the carrying amount of an asset exceeds its recoverable amount, an impairment loss is recognised in profit or loss.

Reversal of impairment losses recognised in prior years is recorded when there is an indication that the impairment losses recognised for the asset no longer exist or have decreased. The reversal is recorded in profit or loss. However, the increased carrying amount of an asset due to a reversal of an impairment loss is recognised to the extent it does not exceed the carrying amount that would have been determined (net of amortisation or depreciation) had no impairment loss been recognised for that asset in prior years.

#### (1) Inventories

Inventories comprising publication, gifts and souvenirs held for resale are valued at the lower of cost and net realisable value with cost being determined on a first-in, first-out basis. Net realisable value is the estimated selling price in the ordinary course of business less selling expenses.

#### (m) Financial assets

The Group classifies its financial assets in the following categories: loans and receivables and available-for-sale. The classification depends on the nature of the assets and the purpose for which the assets were acquired. Management determines the classification of its financial assets at initial recognition.

#### Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They arise when the Group provides money, goods or services directly to a debtor with no intention of trading the receivable. They are included in current assets, except those maturing later than 12 months after the balance sheet date which are classified as non-current assets. Loans and receivables are presented as "Interfund-amount due from", "Receivables" (excluding prepayments) and "Fixed deposits, bank and cash balances" on the balance sheet.

Loans and receivables are measured at initial recognition at fair value plus transaction costs, and are subsequently measured at amortised cost using the effective interest method, less impairment.

## 1 Summary of significant accounting policies (cont'd)

#### (m) Financial assets (cont'd)

#### Loans and receivables (cont'd)

An allowance for impairment of loans and receivables is recognised when there is objective evidence that the Group will not be able to collect all amounts due according to the original terms of the receivables.

Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments are considered indicators that the receivable is impaired. The amount of the allowance is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in profit or loss. When a receivable is uncollectible, it is written off against the allowance account for the receivables. Subsequent recoveries of amounts previously written off are credited in profit or loss.

If in subsequent periods, the impairment loss decreases, and the decrease can be related objectively to an event occurring after the impairment loss was recognised, the previously recognised impairment loss is reversed through profit or loss to the extent that the carrying amount of the asset does not exceed its amortised cost at the reversed date.

### Available-for-sale financial assets

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the assets within 12 months after the balance sheet date.

Purchase and sales of investments are recognised on trade-date - the date on which the Group commits to purchase or sell the asset. Investments are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Group has transferred substantially all risks and rewards of ownership.

Available-for-sale financial assets are initially recognised at fair value plus transaction costs and subsequently carried at fair value.

Unrealised gains and losses arising from changes in the fair value of investments classified as available-for-sale are recognised in the other comprehensive income and accumulated in fair value reserve within funds. When investments classified as available-for-sale are sold or impaired, the accumulated fair value adjustments in the fair value reserve are included in profit or loss.

The fair values of quoted financial assets are based on market price at the balance sheet date. If the market for a financial asset is not active, the Group establishes fair value by using valuation techniques. These included the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models refined to reflect the issuer's specific circumstances.

The Group assesses at each balance sheet date whether there is objective evidence that a financial asset or a group of financial assets is impaired. In the case of equity investments classified as available-for-sale, a significant or prolonged decline in the fair value of the investment below its cost is considered in determining whether the investments are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss is measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit or loss, is removed from the fair value reserve within fund and recognised in profit or loss. Impairment losses recognised in profit or loss on equity investments are not reversed through profit or loss, until the equity investments are disposed of.

## 1 Summary of significant accounting policies (cont'd)

#### (n) Financial liabilities

Financial liabilities include interfund - amount due to, amount due to The Law Society of Singapore, payables (excluding donations received in advance and grants received in advance) and monies held in trust. Financial liabilities are recognised on the balance sheet when, and only when, the Group becomes a party to the contractual provisions of the financial instruments. Financial liabilities are initially recognised at fair value plus directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method.

A financial liability is derecognised when the obligation under the liability is extinguished. Gains and losses are recognised in profit or loss when the liabilities are derecognised and through amortisation process.

#### (o) **Provisions**

Provisions are recognised when the Group has a present legal or constructive obligation as a result of past events, and it is probable that an outflow of resources will be required to settle the obligation and a reliable estimate of the amount can be made. Where the Group expects a provision to be reimbursed, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain.

### (p) Funds

Unless specifically indicated, fund balances are not represented by any specific assets or liabilities but are represented by all assets of the Group.

## (q) Cash and cash equivalents

For the purpose of presentation in the statement of cash flows, cash and cash equivalents comprise cash on hand, deposits with financial institutions which are subject to an insignificant risk of change in value and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of changes in value and excludes monies held in trust.

## 2 Property, plant and equipment

	Leasebold building \$	Renovation S	Computer equipment \$	Office equipment \$	Furniture and fittings \$	Air– conditioners \$	Library books \$	Total \$
2018								
Cost								
At 1 April 2017	7,776,606	2,905,135	773,477	181,540	-	181,640	132,866	11,951,264
Additions	-	139,643	70,187	16,364		25,038	-	251,232
Written off	-	(34,916)	(18,948)	(23,979)			<u> </u>	(77,843)
At 31 March 2018	7,776,606	3,009,862	824,716	173,925		206,678	132,866	12,124,653
Accumulated depred	ciation							
At 1 April 2017	2,903,266	2,452,222	714,438	174,393	-	162,675	132,866	6,539,860
Depreciation charge	155,533	242,811	41,373	6,081	_	14,038	-	459,836
Written off		(30,260)	(17,672)	(23,703)	-	-	-	(71,635)
At 31 March 2018	3,058,799	2,664,773	738,139	156,771		176,713	132,866	6,928,061
Net carrying value								
At 31 March 2018	4,717,807	345,089	86,577	17,154	_	29,965		5,196,592
Comprises:								
General Fund	4,717,807	193,654	75,389	4,979	_	_	-	4,991,829
Pro Bono Services		151,435	11,188	12,175	_	29,965	_	204,763
	4,717,807	345,089	86,577	17,154		29,965	_	5,196,592
				•				
2017								
Cost								
At 1 April 2016	7,776,606	3,060,611	847,396	184,796	317	181,640	132,866	12,184,232
Additions	-	1,667	22,696	_	_	-	-	24,363
Written off		(157,143)	(96,615)	(3,256)	(317)			(257,331)
At 31 March 2017	7,776,606	2,905,135	773,477	181,540	-	181,640	132,866	11,951,264
Accumulated depred	iation							
At 1 April 2016	2,747,734	2,385,160	765,908	161,104	317	152,808	132,866	6,345,897
Depreciation charge	155,532	224,205	45,145	16,545	_	9,867	-	451,294
Written off		(157,143)	(96,615)	(3,256)	(317)	-	-	(257,331)
At 31 March 2017	2,903,266	2,452,222	714,438	174,393	_	162,675	132,866	6,539,860
Net carrying value								
At 31 March 2017	4,873,340	452,913	59,039	7,147	_	18,965	-	5,411,404
Comprises:								
General Fund	4,873,340	375,823	34,046	3,429	_	765	_	5,287,403
Pro Bono Services		77,090	24,993	3,718	_	18,200	_	124,001
T LO DOUA DEL MOED	4,873,340	452,913	59,039	7,147		18,965		5,411,404
		7.24,212	52,053	7,147		10/207		2,411,404

Depreciation of property, plant and equipment is charged as follows:

	2018 \$	2017 \$
General Fund (Note 11e) Pro Bono Services (Note 13)	369,791	377,205
- General Pro Bono Services Office ("General PBSO")	35,583	20,555
- Criminal Legal Aid Scheme ("CLAS")	54,462	53,534
	459,836	451,294

## 3 Intangible assets

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Intangible assets	_		
	Computer		
	software		
	development	Computer	
	costs	software	Total
	\$	\$	\$
2018			
Cost			
At the beginning of the year	768,297	_	768,297
Additions	_	48,094	48,094
Written off	(2,435)		(2,435)
At the end of financial year	765,862	48,094	813,956
Accumulated amortisation			
At the beginning of the year	306,762	_	306,762
Amortisation charge	153,619	9,619	163,238
Written off	-	9,019	
	(1,420)	 	(1,420)
At the end of financial year	458,961	9,619	468,580
Net carrying value	20/ 001	30 455	0.48.05 <i>/</i>
At the end of financial year	306,901	38,475	345,376
Comprises			
General Fund	32,045		32,045
Pro Bono Services	274,856	38,475	313,331
	306,901	38,475	345,376
2017			
Cost			
At the beginning of the year	769,070	_	769,070
Additions	2,783	_	2,783
Written off	(3,556)	_	(3,556)
At the end of financial year	768,297		768,297
Accumulated amortisation			
	152 014		152 014
At the beginning of the year	153,814	-	153,814
Amortisation charge	154,370	-	154,370
Written off	(1,422)		(1,422)
At the end of financial year	306,762	_	306,762
Net carrying value	441.505		
At the end of financial year	461,535		461,535
Comprises			
General Fund	461,535	_	461,535
Pro Bono Services		<b></b>	-
	461,535	_	461,535
		2018	2017
		\$	\$
Amortisation is charged as follows:			
General Fund (Note 11e)		16,023	16,022
Pro Bono Services (Note 13)		,	,
- Office fund		137,596	137,637
- CLAS		9,619	711
		163,238	154,370
		100,000	10 1,070

The computer software development costs were mainly incurred for computerisation of General PBSO workflows for implementation of a customer relationship management system.

The Law Society of Singapore and its subsidiary

## 4 Available-for-sale financial assets

Available-for-sale financial assets comprise:

Available-tot-sale imanelal assets comprise.		
	2018	2017
	\$	\$
Interest bearing securities:	4	Ψ
0		0.000 (000
Balance at the beginning of financial year	7,451,159	8,128,629
Additions	2,999,287	
Disposals	(2,259,050)	(756,250)
Fair value (loss)/gain	(114,223)	78,780
Balance at the end of financial year	8,077,173	7,451,159
Accrued interest receivables	63,564	66,915
	· · · ·	
Equity instruments (quoted):		
Balance at the beginning of financial year	2,115,411	2,026,677
		2,020,077
Additions	100,419	
Impairment loss	(92,025)	-
Fair value gain	186,031	88,734
Balance at the end of financial year	2,309,836	2,115,411
	10,450,573	9,633,485
	10,450,575	9,035,465
Available-for-sale financial assets are analysed as follows:		
	2018	2017
	\$	\$
Non-current	•	÷
General Fund	A ENC (E1	2610 212
	4,506,651	3,610,312
Compensation Fund	5,693,422	4,512,798
	10,200,073	8,123,110
Current		
General Fund	125,250	692,468
Compensation Fund	125,250	817,907
Compensation I unu	/	
	250,500	1,510,375
	10,450,573	9,633,485

As at 31 March 2018, interest bearing securities earn interests at fixed rates from 1.85% to 6.00% (2017: 2.73% to 6.00%) per annum and the maturity dates of certain securities are due within 1 to 7 years (2017: 1 to 8 years) from the balance sheet date. The balances include perpetual bonds.

During the financial year, impairment loss of \$236,109 (2017: Nil) was charged to profit or loss as follows:

	2018	2017
	\$	\$
General fund (Note 11e)	104,306	_
Compensation fund (Note 12)	131,803	-
	236,109	_
Impairment loss was from:		
<ul> <li>Available-for-sale financial assets</li> </ul>	92,025	_
- Fair value reserve - reclassification	144,084	
	236,109	_

## 5 Funds placed with fund manager

Funds are placed with the professional fund managers at BNP Paribas Investment Management. The fund manager is given discretionary powers within certain guidelines to invest the funds.

	2018 \$	2017 \$
Balance at the beginning of financial year	2,084,208	2,029,614
Funds placed	294,254	34,302
Fair value gain	10,394	20,292
Balance at the end of financial year	2,388,856	2,084,208
Comprises:	1,194,428	1,042,104
General Fund	<u>1,194,428</u>	1,042,104
Compensation Fund	2,388,856	2,084,208

At the balance sheet date, the funds placed with fund manager comprise the following:

	2018 \$	2017 \$
Quoted equities	552,036	523,847
Quoted interest bearing securities	1,782,973	1,503,229
Total investments	2,335,009	2,027,076
Bank balances	53,847	57,132
	2,388,856	2,084,208

#### **6** Inventories

	2018 \$	2017 \$
Publications, gifts and souvenirs (Note 14)	52,967	44,925

Total after

## 7 Receivables

	General Fund \$	Other Funds \$	Pro Bono Services \$	Total before inter-segment elimination \$	Inter-segment elimination \$	inter-segment elimination 2018 \$	2017 \$
Amount due from Law Society Pro Bono Services Subscription fees received by Supreme Court	764,087	-	-	764,087	(764,087)	-	-
on behalf of the Society	1,743,456	_	_	1,743,456	_	1,743,456	1,563,435
Sundry receivables - Min Law	-	_	619,307	619,307	_	619,307	-
Sundry receivables - Others	348,591	6,506	27,401	382,498	-	382,498	849,842
Sundry deposits Interest	202,234	172	21,670	224,076	_	224,076	207,946
receivables Prepayments		6,995	18,842 10,864	18,842 52,455	_ 	18,842 52,455	62,155
	3,092,964	13,673	698,084	3,804,721	(764,087)	3,040,634	2,683,378

## 8 Fixed deposits, bank and cash balances

	•				Total after	•	— 2017 —	
	Fixed deposits	Bank and cash balances	inter- segment elimination	Inter- segment elimination	inter- segment elimination	Fixed deposits	Bank and cash balances	Total
	s s	S S	stimmation	s s	emana())) \$	s s	s s	\$
General Fund Compensation	7,660,287	1,355,155	9,015,442	70,117	9,085,559	7,595,647	635,333	8,230,980
Fund	7,502,157	694,899	8,197,056	-	8,197,056	6,756,149	790,115	7,546,264
	15,162,444	2,050,054	17,212,498	70,117	17,282,615	14,351,796	1,425,448	15,777,244
Other Funds:								
Jus Curio Fund	43,211	104,988	148,199	_	148,199	42,519	108,177	150,696
Library Fund	40,415	10,000	50,415	-	50,415	39,812	10,000	49,812
Pastoral Care	·				, .		,	,
Fund	-	(11,550)	(11,550)	_	(11,550)	_	(11,550)	(11,550)
Sports Meet								
Fund	-	35,499	35,499	-	35,499	-	37,050	37,050
Welfare fund		58,601	58,601	_	58,601		73,801	73,801
	83,626	197,538	281,164	-	281,164	82,331	217,478	299,809
<u>Pro Bono</u> Services:								
General PBSO	2,964,763	975,819	3,940,582	_	3,940,582	2,943,913	502,027	3,445,940
CLAS	-,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	415,293	415,293	_	415,293	2,945,915	463,676	463,676
Law Awareness		···· <b>,</b>	· <b>,</b>		,		,	100,070
Fund	-	25,093	25,093	_	25,093	_	75,544	75,544
Bar Memorial								
Scholarship								
Fund	15,885	24,160	40,045	<u> </u>	40,045	15,762	26,661	42,423
	2,980,648	1,440,365	4,421,013	-	4,421,013	2,959,675	1,067,908	4,027,583
	18,226,718	3,687,957	21,914,675	70,117	21,984,792	17,393,802	2,710,834	20,104,636
Monies held in Trust								
(Note 19)	748,753	304,987	1,053,740	-	1,053,740	960,315	439,633	1,399,948
Total	18,975,471	3,992,944	22,968,415	70,117	23,038,532	18,354,117	3,150,467	21,504,584

The fixed deposits' interest rates as at 31 March 2018 are fixed and ranged between 0.25% to 1.61% (2017: 0.25% to 1.75%) per annum. The fixed deposits mature within 1 to 12 months (2017: 1 to 11 months) after the balance sheet date.

## 9 Deferred capital grant and deferred expenditure

SSDeferred capital grantPro Bono ServicesGrant received from Singapore Totalisator Board- PBSO computerisationBalance at the beginning of financial year349,751158,000Grants received during the year205,716308,335Amortisation (Note 13)Grant received from Singapore Totalisator Board- Mobile AppGrant received from Singapore Totalisator Board- Mobile AppGrant received from National Arts CouncilGrant received from NCSS17,120Grants for project to be completed:Within 12 months - Current (Note 13)Deferred expenditurePro Bono ServicesDeferred expenditure for National Arts Council project21,998Deferred expenditure for NCSS project34,240Grants for project to be completed:Within 12 months - CurrentMore than 12 months - CurrentMore than 12 months - Non-current34,240-56,238-Grants for project to be completed:Within 12 months - Non-current34,240-56,238-Sita,860-34,240 <td< th=""><th></th><th>2018</th><th>2017</th></td<>		2018	2017
Pro Bono ServicesGrant received from Singapore Totalisator Board - PBSO computerisationBalance at the beginning of financial year349,751Balance at the beginning of financial year205,716Grants received during the year205,716Amortisation (Note 13)(157,727)Balance at the end of financial year397,740Grant received from Singapore Totalisator Board - Mobile App100,000Grant received from National Arts Council15,000Grant received from NCSS17,120Grants for project to be completed: Within 12 months - Current (Note 13)15,000Deferred expenditure Pro Bono Services Deferred expenditure for NCSS project21,998Deferred expenditure for NCSS project349,751Grants for project to be completed: Within 12 months - Current21,998More than 12 months - Current21,998More than 12 months - Non-current34,240Grants for project to be completed: Within 12 months - Non-current34,240		\$	\$
Grant received from Singapore Totalisator Board - PBSO computerisationBalance at the beginning of financial year349,751158,000Grants received during the year205,716308,335Amortisation (Note 13)(157,727)(116,584)Balance at the end of financial year397,740349,751Grant received from Singapore Totalisator Board - Mobile App100,000-Grant received from National Arts Council15,000-Grant received from National Arts Council17,120-Grants for project to be completed: Within 12 months - Current (Note 13)15,000-Deferred expenditure Pro Bono Services Deferred expenditure for NCSS project21,998-Grants for project to be completed: Within 12 months - Current21,998-Grants for project to be completed: Within 12 months - Non-current (Note 13)529,860349,751Stage 20349,751529,860349,751Stage 20ServicesStage 20ServicesDeferred expenditure Pro Bono ServicesDeferred expenditure for NCSS project34,240Grants for project to be completed: Within 12 months - Current21,998-More than 12 months - Non-current34,240More than 12 months - Non-current34,240Stage 20ServicesStage 20ServicesServices <t< td=""><td>Deferred capital grant</td><td></td><td></td></t<>	Deferred capital grant		
- PBSO computerisationBalance at the beginning of financial year349,751158,000Grants received during the year205,716308,335Amortisation (Note 13)(157,727)(116,584)Balance at the end of financial year397,740349,751Grant received from Singapore Totalisator Board-100,000 Mobile App100,000Grant received from National Arts Council15,000-Grants for project to be completed:17,120-Within 12 months - Current (Note 13)15,000-More than 12 months - Non-current (Note 13)514,860349,751Deferred expenditure21,998-Pro Bono ServicesDeferred expenditure for National Arts Council project21,998-Deferred expenditure for National Arts Council project34,240-Grants for project to be completed:Within 12 months - Non-current21,998-More than 12 months - Non-current21,998-More than 12 months - Non-current34,240-	Pro Bono Services		
Grants received during the year205,716308,335Amortisation (Note 13)(157,727)(116,584)Balance at the end of financial year397,740349,751Grant received from Singapore Totalisator Board-100,000 Mobile App100,000Grant received from National Arts Council15,000-Grant received from NCSS17,120-Grants for project to be completed:529,860349,751Within 12 months - Current (Note 13)15,000-More than 12 months - Non-current (Note 13)514,860349,751Deferred expenditure Pro Bono Services Deferred expenditure for National Arts Council project21,998-Grants for project to be completed: Within 12 months - Current21,998-Grants for project to be completed: Within 12 months - Non-current21,998-Grants for project to be completed: Within 12 months - Non-current34,240-State for than 12 months - Non-current34,240-Grants for project to be completed: Within 12 months - Non-current34,240-More than 12 months - Non-current34,240-More th			
Amortisation (Note 13) $(157,727)$ $(116,584)$ Balance at the end of financial year $397,740$ $349,751$ Grant received from Singapore Totalisator Board $-$ Mobile App $100,000$ $-$ Grant received from National Arts Council $15,000$ $-$ Grant received from NCSS $17,120$ $-$ Grants for project to be completed: $15,000$ $-$ Within 12 months - Current (Note 13) $15,000$ $-$ More than 12 months - Non-current (Note 13) $514,860$ $349,751$ Deferred expenditure Pro Bono Services $21,998$ $-$ Deferred expenditure for National Arts Council project $21,998$ $-$ Grants for project to be completed: $34,240$ $-$ Statis for project to be completed: $34,240$ $-$ More than 12 months - Current $21,998$ $-$ Grants for project to be completed: $34,240$ $-$ Statis for project to be completed: $34,240$ $-$ More than 12 months - Non-current $34,240$ $-$	Balance at the beginning of financial year	349,751	158,000
Balance at the end of financial year397,740349,751Grant received from Singapore Totalisator Board - Mobile App100,000-Grant received from National Arts Council15,000-Grant received from NCSS17,120-Grants for project to be completed: Within 12 months - Current (Note 13)15,000-More than 12 months - Non-current (Note 13)514,860349,751Deferred expenditure Pro Bono Services Deferred expenditure for NCSS project21,998-Grants for project to be completed: Within 12 months - Current21,998-Grants for project to be completed: 90 or NCSS project21,998-Grants for project to be completed: 90 or NCSS project34,240-State of the completed: 90 or NCSS project34,240-Grants for project to be completed: 90 or NCSS project34,240-Grants for project to be completed: 90 or NCSS project34,240-Grants for project to be completed: 90 or NCSS34,240-Grants for project to be completed: 90 or NCSS34,240-Grants for project to be completed: 90 or NCSS34,240-Within 12 months - Non-current34,240-More than 12 months - Non-current34,240-State of the or Non-current34,240-	Grants received during the year	205,716	308,335
Grant received from Singapore Totalisator Board - Mobile App100,000 - 15,000Grant received from National Arts Council Grant received from NCSS15,000 - - 529,860- - - 529,860Grants for project to be completed: Within 12 months - Current (Note 13)15,000 - - - 514,860- - - - - - 514,860Deferred expenditure Pro Bono Services Deferred expenditure for National Arts Council project21,998 - - - - - - - - - - - - 	Amortisation (Note 13)	(157,727)	(116,584)
- Mobile App100,000-Grant received from National Arts Council15,000-Grant received from NCSS17,120-529,860349,751Grants for project to be completed: Within 12 months - Current (Note 13)15,000-More than 12 months - Non-current (Note 13)514,860349,751Deferred expenditure Pro Bono Services Deferred expenditure for National Arts Council project21,998-Grants for project to be completed: Within 12 months - Current21,998-Grants for project to be completed: Within 12 months - Non-current21,998-Grants for project to be completed: Within 12 months - Non-current21,998-		397,740	349,751
Grant received from National Arts Council15,000Grant received from NCSS17,120Grants for project to be completed: Within 12 months - Current (Note 13)15,000More than 12 months - Non-current (Note 13)15,000Deferred expenditure Pro Bono Services Deferred expenditure for National Arts Council project21,998Deferred expenditure for National Arts Council project34,240Grants for project to be completed: Within 12 months - Current21,998Grants for project to be completed: Within 12 months - Non-current34,240	Grant received from Singapore Totalisator Board		
Grant received from NCSS17,120-Grants for project to be completed: Within 12 months - Current (Note 13)15,000-More than 12 months - Non-current (Note 13)514,860349,751Deferred expenditure Pro Bono Services Deferred expenditure for National Arts Council project21,998-Grants for project to be completed: Within 12 months - Current-56,238-Grants for project to be completed: Within 12 months - Non-current21,998Grants for project to be completed: Within 12 months - Non-current-34,240-	- Mobile App	100,000	_
Grants for project to be completed: Within 12 months - Current (Note 13)15,000More than 12 months - Non-current (Note 13)15,000Deferred expenditure Pro Bono Services Deferred expenditure for National Arts Council project21,998Deferred expenditure for NCSS project34,240Grants for project to be completed: Within 12 months - Current-Grants for project to be completed: Within 12 months - Non-current21,998Grants for project to be completed: Within 12 months - Non-current-	Grant received from National Arts Council	15,000	-
Grants for project to be completed: Within 12 months - Current (Note 13)15,000More than 12 months - Non-current (Note 13)514,860349,751Deferred expenditure Pro Bono Services Deferred expenditure for National Arts Council project21,998Deferred expenditure for NCSS project34,240Grants for project to be completed: Within 12 months - Current21,998Grants for project to be completed: Within 12 months - Non-current21,998	Grant received from NCSS	17,120	-
Within 12 months - Current (Note 13)15,000More than 12 months - Non-current (Note 13)514,860349,751529,860349,751529,860349,751529,86098900900900910911911912913914915		529,860	349,751
Within 12 months - Current (Note 13)15,000More than 12 months - Non-current (Note 13)514,860349,751529,860349,751529,860349,751529,86098900900900910911911912913914915	Grants for project to be completed:		
More than 12 months - Non-current (Note 13)514,860349,751Deferred expenditure Pro Bono Services Deferred expenditure for National Arts Council project21,998-Deferred expenditure for NCSS project34,240-Grants for project to be completed: Within 12 months - Current21,998-More than 12 months - Non-current21,998-		15,000	
Deferred expenditure Pro Bono Services21,998Deferred expenditure for National Arts Council project21,998Deferred expenditure for NCSS project34,240Grants for project to be completed: Within 12 months - Current21,998More than 12 months - Non-current34,240		514,860	349,751
Pro Bono Services21,998Deferred expenditure for National Arts Council project21,998Deferred expenditure for NCSS project34,240Grants for project to be completed:Within 12 months - Current21,998More than 12 months - Non-current34,240		529,860	349,751
Pro Bono Services21,998Deferred expenditure for National Arts Council project21,998Deferred expenditure for NCSS project34,240Grants for project to be completed:Within 12 months - Current21,998More than 12 months - Non-current34,240	Deferred expenditure		
Deferred expenditure for NCSS project34,240-56,238-Grants for project to be completed: Within 12 months - Current21,998-More than 12 months - Non-current34,240-	-		
Deferred expenditure for NCSS project34,240-56,238-Grants for project to be completed: Within 12 months - Current21,998-More than 12 months - Non-current34,240-	Deferred expenditure for National Arts Council project	21,998	_
Grants for project to be completed: Within 12 months - Current21,998More than 12 months - Non-current34,240		34,240	_
Within 12 months - Current21,998-More than 12 months - Non-current34,240-		56,238	
Within 12 months - Current21,998-More than 12 months - Non-current34,240-	Grants for project to be completed:		
More than 12 months - Non-current 34,240 -		21,998	_
			-
		/	

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Deferred capital grants are grants received from various statutory bodies for the implementation of the various projects undertaken by the Group. Such grants which have been received are not recognised in profit or loss as the projects have not been completed and the terms and conditions relating to the grants have not been met. Similarly, expenses incurred for such uncompleted projects are deferred and not recognised in profit or loss.

When the projects are completed and the terms and conditions have been satisfied, the deferred grants received and deferred expenditure will be recognised in profit or loss.

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# 10 Payables and deferred income

	General Fund \$	Other Funds \$	Pro Bono Services \$	Compensation Fund \$	2018 \$	2017 \$
Sundry payables Accrued expenses Donations received in advance from law firms under CLAS Fellowship	250,524 99,633	12,625 2,673	90,721 715,035	300 _	354,170 817,341	352,471 116,252
Scheme Grant received in advance from the	_	-	285,000	-	285,000	397,250
Ministry of Law Grant received		_	-	_	-	699,000
in advance from Tote Board Grant received in advance from		-	_	_	-	100,000
NCSS	_	_	-	_	_	17,120
	350,157	15,298	1,090,756	300	1,456,511	1,682,093
General Fund					2018	2017

	Note	\$	\$
INCOME			
Subscriptions from members	11a	5,252,596	5,073,853
Interest income on fixed deposits	11b	127,892	114,802
Investment income		211,415	203,858
Surplus from self-financing projects	11c	1,153,994	861,534
Sundry income	11d	771,119	555,024
		7,517,016	6,809,071
LESS EXPENDITURE			
Administrative expenses	11e	860,540	714,000
Personnel expenses	11f	4,488,782	3,512,616
Donations/Grants/Contributions to Singapore Institute of		, ,	, ,
Legal Education/Pro Bono Services	11g	631,710	1,117,645
Meetings, events and other Council expenses	$11\tilde{h}$	182,308	156,937
Council budgets for special projects/expenditure	11i	115,762	9,443
Disciplinary Proceedings costs	11j	122,290	17,580
	2	6,401,392	5,528,221
Surplus before tax		1,115,624	1,280,850
Tax expense	20	(94,000)	
Surplus for the financial year		1,021,624	1,280,850
Balance brought forward		18,735,372	17,454,522
Balance carried forward		19,756,996	18,735,372

## 11 General Fund (cont'd)

General Fund (cont'd)	2018 \$	2017 \$
[Note 11a]		
Analysis of subscriptions from members		- /
Subscriptions from Non Practitioners	55,396	54,253
Subscriptions from Practitioners	5,197,200	5,019,600
	5,252,596	5,073,853
[Note 11b]		
Analysis of interest income on fixed deposits		
Interest received on fixed deposits	127,892	114,802
•		<u> </u>
[Note 11c]		
Analysis of surplus/(deficit) from self-financing projects		
Annual Dinner		
Income	129,482	49,733
Expenditure *	(136,149)	(60,898)
Deficit	(6,667)	(11,165)
Continuing Professional Development Programmes/Advocacy	1 (00 000	1 070 007
Income	1,690,257	1,270,207
Expenditure *	<u>(805,197)</u> 885,060	<u>(585,248)</u> 684,959
Surplus	005,000	004,909
Conference		
Income	630,442	427,707
Expenditure *	(354,841)	(239,967)
Surplus	275,601	187,740
		0.41 50 4
Total surplus	1,153,994	861,534
[Note 11d]		
Analysis of sundry income		
Advertising - online directory	109,006	109,782
Classified advertising	123,633	89,488
Grant from the Ministry of Law	,	, -
(Legal Industry Needs Study)	313,941	262,108
Other income - Shared services charged to Pro Bono Services	152,000	-
Other income	72,539	93,646
	771,119	555,024

\* Relates to direct expenditure only and does not include secretariat staff or admin overheads.

# 11 General Fund (cont'd)

General Fund (cont <sup>a</sup> )	2010	2017
	2018	2017
	\$	\$
[Note 11e]		
Analysis of administrative expenses		
Advertising	27,778	16,253
Amortisation of intangible assets (Note 3)	16,023	16,022
Auditor's remuneration	19,000	16,000
Bank charges	1,250	3,602
Delivery charges	807	806
Depreciation of property, plant and equipment (Note 2)	369,791	377,205
Miscellaneous	3,978	1,132
Newspapers, periodicals and binding services	1,036	1,302
Impairment loss on available-for-sale financial assets (Note 4)	104,306	_
Insurance	11,874	7,573
Pantry supplies	4,681	5,000
Photocopier metered charges and paper costs	13,088	13,258
Photocopier rental fees	56,320	53,090
Postage and courier charges	17,100	17,642
Printing and stationery	13,478	13,285
Professional fees	12,026	10,544
Repairs and maintenance	.2,020	10,044
- High Court bar room	4,766	5,491
- Premises at 39 South Bridge Road	87,047	72,979
- Secretariat equipment and website	30,994	24,961
- State (formerly Subordinate) Courts bar room	23,522	22,824
Staff resources	259	190
Starr resources Storage charges		
	24,739	20,484
Telephone, facsimile and email broadcast charges	16,677	14,357
FNT- 4 - 1141	860,540	714,000
[Note 11f]		
Analysis of personnel expenses*		
Central Provident Fund and Skills Development Levy	527,201	454,848
Temporary staff and employment agency fees	121,647	41,000
Salaries (including temporary staff), bonuses and related	/ /	
expenses	3,750,246	2,921,998
Staff allowances	3,201	2,137
Staff fringe benefits	18,229	15,977
Staff medical fees and group hospital insurance	35,246	42,132
Staff training fees	33,012	34,524
	4,488,782	3,512,616
* Personnel expenses	1 556 902	1 157 611
Less: allocation of common costs	4,556,803	4,157,644
		(006.070)
- General PBSO		(206,273)
- CLAS		(369,972)
- Compensation Fund	(68,021)	(68,783)
	4,488,782	3,512,616

## 11 General Fund (cont'd)

.

General Fund (cont'a)	2018 \$	2017 \$
[Note 11g] Analysis of Donations/Grants/Contributions to Singapore Institute of Legal Education/Pro Bono Services		
Book prizes	2,100	2,100
Contributions to the Singapore Institute of Legal Education Contributions to the Pro Bono Services	544,110	539,300
(Just Jubilee Project/Annual Contribution)	85,500	576,245
	631,710	1,117,645
[Note 11h]		
Analysis of meetings, events and other Council expenses		
Annual General Meeting	6,358	1,950
Membership fees for international bar associations	4,993	5,029
Committee meetings	17,010	18,768
Council and committee work/activities	98,662	107,041
Legal mission/tours	11,364	9,231
Foreign travel/conferences	43,921	14,918
rin r	182,308	156,937
[Note 11i] Analysis of Council budgets for special projects/expenditure		
Anti-Money Laundering Inspections	87,770	95,000
Less: Ministry of Law Contributions	(87,725)	(95,000)
Law Society 50 <sup>th</sup> Anniversary		
- Fiat Justitia Coffee Tablebook	289,012	_
Less: Donation	(230,808)	~
Law Gazette	22,277	-
Law Society Arbitration Scheme	(841)	(187)
Law Society Mediation Scheme	(841)	(93)
Law Society 50 <sup>th</sup> Anniversary	23,265	23,190
Legal Tech/Tech Start/Smart Law Assist	<u>13,653</u> 115,762	(13,467)
	115,/02	9,443
[Note 11j] Analysis of Disciplinary Proceedings costs**		
Expenses	179,606	138,538
Add: expenses relating to inquiry panel	92,211	7,955
Less: penalties collected	(38,500)	(18,000)
Less: costs recovered	(26,788)	(110,913)
Less: Inquiry panel costs covered	(84,239)	
	122,290	17,580

\*\* Relates to direct expenditure only and does not include secretariat staff, admin overheads and volunteer lawyers' costs.

### 12 Compensation Fund

A Fund established to make grants for the purpose of relieving or mitigating loss for any person that has sustained loss in consequence of dishonesty on the part of any solicitor or any clerk or servant of a solicitor in connection with that solicitor's practice in Singapore.

	2018 \$	2017 \$
INCOME Contributions received	577,600	555,600
Interest income on fixed deposits	94,763	88,053
Investment income	251,630	242,280
Penalty under Section 50(2) of the Legal Profession Act	20,500	18,500
Unclaimed moneys transferred under the Legal Professional Act First Schedule Part II Section 11(3)	,	
(Note 19)	311,352	_
	1,255,845	904,433
LESS EXPENDITURE		
Bank charges Inspection of books of account pursuant to Rule 12 of the	_	50
Legal Profession (Solicitors Account) Rules Expenses relating to establishment, maintenance,		5,357
administration and application of funds Impairment loss on available-for-sale financial assets	68,021	68,783
(Note 4)	131,803	_
	199,824	74,190
Surplus for the financial year	1,056,021	830,243
Transfer of fund to Compensation Fund - Library	(346,393)	(330,333)
Balance brought forward	13,257,948	12,758,038
Balance carried forward	13,967,576	13,257,948
•		· · · · · · · · · · · · · · · · · · ·

Compensation Fund - Library

The fund was set up during the year for the purposes of purchasing or maintaining a library for the use of the members and amounts of \$346,393 (2017: \$330,333) have been transferred from the Compensation Fund to the Compensation Fund - Library for these purposes.

	2018 \$	2017 \$
<b>INCOME</b> Interest income on fixed deposits	3,949	_
Balance brought forward Transfer from Compensation Fund Balance carried forward	330,333 346,393 680,675	<u>330,333</u> <u>330,333</u>

#### 13 Pro Bono Services

Law Society Pro Bono Services ("Pro Bono Services") was incorporated on 4 January 2017 to take over the operations of Pro Bono, Learning and Support Services, a division of The Law Society of Singapore (the "Division") as a going concern.

On 1 April 2017, by virtue of the Transfer of Charitable Undertaking Agreement, the operations, activities, assets and liabilities of the Division was taken over as a going concern by Pro Bono Services.

The fair values of identifiable assets and liabilities of the Division at the date of transfer were as follows:

	\$
Property, plant and equipment	124,001
Intangible assets	413,467
Receivables	607,090
Cash and cash equivalents	4,027,583
Deferred capital grant	(349,751)
Amount due to The Law Society of Singapore	(260,344)
Payables	(1,342,083)
Identifiable net assets transferred representing injection of funds by	
The Law Society of Singapore	3,219,963
Comprises:	
General PBSO	5,328,711
CLAS	(2,153,275)
Law Awareness Fund	2,104
BMSF	42,423
	3,219,963

Pro Bono Services is a company limited by guarantee and has a sole member who is the Society. The liability of the Society in the event of Pro Bono Services being wound up will not exceed \$10. As such, the immediate and ultimate parent of the Pro Bono Services is the Society (the "parent").

Pro Bono Services is registered under the Singapore Charities Act and has been conferred the status of an approved Institution of a Public Character. It is exempted from income tax and its donors are granted tax deductions for the donations made to the company.

Pro Bono Services coordinates and administers all pro bono initiatives of the Society, including the General Pro Bono Services Office ("General PBSO"), Criminal Legal Aid Scheme ("CLAS"), Law Awareness Fund and Bar Memorial Scholarship Fund ("BMSF"). The purpose of the Pro Bono Services is to implement the Society's vision and initiatives as to the provision of pro bono legal services in Singapore.

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Pro Bono Services (cont'd)						
	General		Law Awareness			
	PBSO	CLAS	Fund	BMSF	2018	2017
	\$	\$	\$	\$	\$	\$
INCOME						
Amortisation of deferred capital						
grant	157,727	_	_	_	157,727	116,584
Contribution from The Law	,				201,121	110,201
Society of						
Singapore (Just Jubilee						
Project/Annual						
Contribution)	85,500	-	-	-	85,500	576,245
Contribution from the Ministry						
of Law: - Operating costs	400,000	100.000			500 000	500 977
- CLAS cases	400,000	100,000 2,411,000	_	_	500,000 2,411,000	500,877 885,000
- CLAS Advocates	_	212,615	_	_	2,411,000	67,628
Contribution from NCSS:		£12,010			212,015	07,020
- Appropriate Adult Scheme	-	_	_		_	36,653
- Care and Share grant	_	_	-		_	600,000
- President's Challenge	_	-	-	-	-	240,000
Contribution from SINGA						
Adoption	3,337	_		-	3,337	6,100
Contribution from SINGA						
Donation	—	_	-	-	-	260
Contributions/donations received from others	618,548	84,268			702,816	416,567
CLAS Fellowship	018,548	482,000	-	_	482,000	615,045
Donation from NVPC	7,447		_	_	7,447	4,880
Gross proceeds from Just Sing		_	_	-	_	768,720
Interest income on fixed						
deposits	39,607	-	-	208	39,815	47,212
Other income	23,634	133,253	-	_	156,887	111,718
	1,335,800	3,423,136	-	208	4,759,144	4,993,489
LESS EXPENDITURE						
Ad hoc Pro Bono Referral		4 0 7 7				10 640
Scheme	—	4,972	-	-	4,972	19,550
Amortisation of intangible assets (Note 3)	137,596	9,619	_		147,215	138,348
Auditor's remuneration	6,661	9,019	-	-	6,661	4,801
Accounting expenses	6,313	_	-	_	6,313	-
Bank charges	1,455	1,247	1	_	2,703	3,439
Bar Memorial Scholarship	-	- -	-	2,500	2,500	,
Central Provident Fund and						
Skills Development Levy	148,809	73,629	-	-	222,438	271,322
CLAS Criminal Law Training		720				
Programme		730	-		730	-
CLAS Fellows Expenses Community legal clinics	65	18,506	_	_	18,506 65	29
Corporate and administrative	05	_	_	_	0.5	29
support service	_	_	_	_	_	576,245
Conferences/Study Trips	9,195	1,483	-	-	10,678	-
Corporate secretariat expenses	33,320	-	_	_	33,320	_
Delivery Charges	12	175	-	-	187	_
Depreciation of property, plant	<b></b>					
and equipment (Note 2)	35,583	54,462	-	-	90,045	74,089
Disbursement charged by		214 250			114 380	307 202
assigned lawyers Disbursement Specialist report	-	214,358 133,135	-	-	214,358	306,506
Balance carried forward	379,009	512,316	- 1	2,500	<u>133,135</u> 893,826	1,394,329
Darance carried for ward	575,009	512,510	1	2,000	073,040	1,004,029

	General PBSO \$	CLAS \$	Law Awareness Fund \$	BMSF \$	2018 \$	2017 \$
Balance brought forward	379,009	512,316	1	2,500	893,826	1,394,329
Enhanced CLAS (Honorariums)	_	1,000,009	_	_	1,000,009	561,494
Fund raising expenses	174,726		_	_	174,726	65,197
HR Services	42,206	36,162		-	78,368	-
Intangible assets written off	1,015	_		-	1,015	2,134
Interpretation/translation fee		4,189	_	_	4,189	_,,
IT Services	70,020	62,325	_		132,345	<del></del>
Law Awareness Projects			3,933	_	3,933	4,336
Legalese	_	_		_		12,833
Marketing communications	12,426	6,641	_	_	19,067	
Meeting expenses	906	240	140	_	1,286	1,157
Miscellaneous	-	600	-	_	600	4,162
Moving/Relocation Cost	3,345	_	_		3,345	
Office insurance	7,317	_	_	_	7,317	_
Office rental	93,671	_	_	_	93,671	137,648
Other activities	-		-	-	-	3,684
Pantry supplies	1,124	1,536	_		2,660	3,523
PBSO IT project			_	-	_,	42,103
Photocopier metered charges and						.2,100
paper costs	8,104	10,481	_	-	18,585	26,010
Printing, stationery and postages	2,370	1,925	_	_	4,295	7,098
Property, plant and equipment	2,010	-,			-1,2>0	7,020
written off	6,208	_	_		6,208	
Project schools		_	45,601	_	45,601	7,057
Repair and maintenance	15,167	15,811		_	30,978	21,861
Resource library	990	1,861	_	-	2,851	
Salaries and bonuses	720,029	678,811	-	_	1,398,840	1,673,134
Salaries and bonuses (Law	,				1,070,010	1,070,10
Awareness Project Schools)	_	_	_	-	-	38,472
Staff allowance and transport	3,691	1,267	15	_	4,973	10,822
Staff medical fees and group	- ,	-1			.,	,
hospital insurance	7,490	6,518	_	_	14,008	20,039
Staff on Secondment CLAS	, <u> </u>	609,337	_	_	609,337	
Staff training	9,854	8,747	_		18,601	17,915
Staff welfare	6,095	3,305	_	_	9,400	8,454
Storage	274	195	-		469	-,
Telephone and fax charges	12,622	6,498	_	_	19,120	15,978
Volunteer engagement/	, ,					,
recognition/training	188	453	_	-	641	2,427
5 5	1,578,847	2,969,227	49,690	2,500	4,600,264	4,081,867
(Deficit)/surplus for the		<u> </u>			.,,	
financial year	(243,047)	453,909	(49,690)	(2,292)	) 158,880	911,622
Transfer of funds	(1,056,963)	979,629	77,334	-		-
Balance brought forward	5,328,711	(2,153,275)	2,104	42,423	3,219,963	2,308,341
Balance carried forward	4,028,701	(719,737)	29,748	40,131	3,378,843	3,219,963
L'HARVY VALLEY TOLMALS		(112,121)	<i>u</i> ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	77,121	0,0,0,0,0	5,215,705

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#### Balance Sheet as at 31 March 2018

				Law			
		General		Awareness			
		PBSO	CLAS	Fund	BMSF	2018	2017
	Note	e \$	\$	\$	\$	\$	\$
ASSETS							
Non-current assets							
Property, plant and equipment	2	146,726	58,037	_		204,763	124,001
Intangible assets	3	274,856	38,475	_	_	313,331	413,467
Deferred expenditure	9	34,240	—	-	_	34,240	_
		455,822	96,512	_		552,334	537,468
Current assets							
Receivables	7	49,735	648,263	_	86	698,084	607,090
Fixed deposits, bank and						-	
cash balances	8	3,940,582	415,293	25,093	40,045	4,421,013	4,027,583
Deferred expenditure	9	_		21,998	_	21,998	-
		3,990,317	1,063,556	47,091	40,131	5,141,095	4,634,673
Inter-fund - amount due to							
The Law Society of Singapore		_	-	_	_		(260,344)
Total assets		4,446,139	1,160,068	47,091	40,131	5,693,429	4,911,797
LIABILITIES							
Non-current liability	•						
Deferred capital grant	9	514,860	_			514,860	349,751
Current liabilities							
Payables	10	22,276	1,066,137	2,343	-	1,090,756	1,342,083
Amount due (from)/to The Law							
Society of Singapore	13	(119,698)	813,668	_	_	693,970	_
Deferred capital grants	9	-		15,000	_	15,000	-
		(97,422)	1,879,805	17,343	_	1,799,726	1,342,083
Total liabilities		417,438	1,879,805	17,343	-	2,314,586	1,691,834
Net assets/(liabilities)		4,028,701	(719,737)	29,748	40,131	3,378,843	3,219,963
Devery test bee							
Represented by: Accumulated Funds		4,028,701	(719,737)	29,748	40,131	3,378,843	3,219,963
	•		( ,			- ,- , - ,	

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It is the objective of the Pro Bono Services to achieve a reserve that would be able to sustain operations for a three years period in the event of a decline in donations.

While this is the objective, the current balance brought forward will cover slightly more than half year of operations.

The deficit in CLAS fund is funded by General PBSO fund.

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## General Pro Bono Services Office

An Office to coordinate and manage all pro bono initiatives of the Society (including the Criminal Legal Aid Scheme, Law Awareness initiative, Project Law Help and the community legal clinics).

INCOME         157,727         116,584           Contribution from The Law Society of Singapore (tast Jubles Project/Annual Contribution)         85,500         576,245           Contribution from the Ministry of Law:         -         36,653           - Appropriate Adult Scheme         -         36,653           - Appropriate Adult Scheme         -         36,653           - President's Challenge         -         240,000           Contribution from SINGA Adoption         -         240,000           Contribution from SINGA Adoption         -         76,223           Contribution from NVGC received from others         618,844         127,115           Domation from NVFC         7,447         4,800           Gress proceeds from Justs         39,607         43,946           Other income         1,335,800         2,920,503           LESS EXPENDITURE         -         19,550           Adhoc Pro Bono Referal Scheme         -         19,550           Admotristation of intargible assets         13,7,596         137,637           Contraised Regal Chine's         -         206,273           Contraises Study Ting         9,195         -           Contraises Study Ting         9,195         -           Contraises Study Tin		2018 \$	2017 \$
(htst Jubilee Project/Annual Contribution)         85,500         576,245           Contribution from the Ministry of Law:         400,000         400,000           - Operating costs         -	Amortisation of deferred capital grant	157,727	116,584
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	(Just Jubilee Project/Annual Contribution)	85,500	576,245
- Appropriate Adult Scheme - 36,653 - Care and Share grant - 600,000 - President's Challenge - 240,000 Contribution from SINGA Adoption 3,37 6,100 Contribution from SINGA Adoption - 260 Contribution from SINGA Donation - 260 Controbution from SINGA Donation - 260 Controbution from SINGA Donation - 260 Controbution of intangible assets - 137,596 - 137,637 Add hoc Pro Bono Referral Scheme - 19,550 Amortisation of intangible assets - 137,596 - 137,637 Add hoc Pro Bono Referral Scheme - 19,550 Amortisation of intangible assets - 1,455 - 1,867 Central Provident Fund and Skill Development Levy - 148,809 - 106,995 Conferences/Shudy Trips - 210,6,273 Conferences/Shudy Trips - 210,6,273 Conferences/Shudy Trips - 210,6,273 Conferences - 313,320 Delivery Charges - 12 Delivery Charges - 12 Delivery Charges - 12 Delivery Charges - 12,633 Marketing communications - 12,833 Marketing communications - 12,833 Marketing communications - 12,833 Marketing communications 7,0,020 Coffice retal 3,684 Pantry supplies	- Operating costs	400,000	400,000
- President's Challenge         240,000           Contribution from SINGA Adoption         3,37         6,100           Contribution from SINGA Donation         - 260           Contribution from SINGA Donation         - 768,720           Densitive costs from Just Sing         - 768,720           Interest income on fixed deposits         39,607         43,946           Other income         - 1,335,800         2,320,503           LESS EXPENDITURE         - 19,550           Add hoc Pro Bono Referral Scheme         - 13,7596         137,637           Accounting expenses         6,313         206,273           Conferences/Study Tips         - 148,809         106,995           Conferences/Study Tips         - 206,273         - 206,273           Conferences/Study Tips         9,195         2,05,33           Conferences         - 17,372,6         65,197           HR Services         12	- Appropriate Adult Scheme		
Contribution from SINGA Donation         -         260           Contributions/donations received from others         7,447         4,880           Gross proceeds from Just Sing         -         768,720           Interest income on fixed deposits         39,607         43,946           Other income         -         1,335,800         2,920,503           LESS EXPENDITURE         -         -         1,355,800         2,920,503           Ad hoc Pro Bono Referral Scheme         -         -         1,355,800         2,920,503           Ad courting expenses         6,313         -         -         1,867           Control interval         -         1,455         1,867           Control expenses         6,313         -         -           Bank Charges         1,455         1,867         -           Comportate and administrative support service         -         -         206,273           Conforences/Study Trips         9,195         -         -         -           Depreciation of property, plant and equipment         35,583         20,555         -         -           Fund and Skill Development Levy         1,015         -         -         -         1,124         -         -	- President's Challenge Contribution from SINGA Adoption	3.337	
Donation from NVPC         7,447         4,880           Gress proceeds from Just Sing	Contribution from SINGA Donation	_	260
Interest income on fixed deposits         39,607         43,946           Other income         23,634         -           LESS EXPENDITURE         -         1,335,800         2,920,503           LESS EXPENDITURE         -         19,550           Amortisation of intangible assets         137,596         137,637           Auditor's remuneration         6,661         4,800           Accounting expenses         6,513         -           Bank charges         1,455         1,867           Conferences/Study Trips         9,195         -           Corporate and administrative support service         -         206,273           Conferences/Study Trips         9,195         -           Depreciation of property, plant and equipment         35,583         20,555           Fund raising expenses         12         -           HT services         70,020         -           Legalese         -         2,056           Marketing communications         12,426         -           Marketing communications         12,426         -           Marketing communications         12,426         -           Moring/Relocation Cost         3,345         -           Office insurance	Donation from NVPC		4,880
I.335,800         2,920,503           LESS EXPENDITURE Ad hoo Pro Bono Referral Scheme Amortisation of intagible assets         137,596         137,637           Auditor's remuneration Accounting expenses         6,611         4,801           Bank charges         1,435         1,867           Central Provident Fund and Skill Development Levy Community legal clinics         6,631         -           Conferences/Study Trips         9,195         -         206,273           Confortes excretariat expenses         13,320         -         -           Puberosition of property, plant and equipment         35,583         20,555         -           Fund arising expenses         12,206         -         -           Marketing communications         12,426         -         -	Interest income on fixed deposits		
Ad hoc Pro Bono Referral Scheme       -       19,550         Amortisation of intangible assets       137,596       137,637         Auditor's remuneration       6,661       4,801         Accounting expenses       6,313       -         Bank charges       1,455       1,867         Community legal clinics       65       29         Corporate and administrative support service       -       206,273         Conferences/Study Trips       9,195       -         Corporate scerctariat expenses       33,320       -         Delrevery Charges       12       -         Depreciation of property, plant and equipment       35,583       20,555         Fund raising expenses       174,726       65,197         IT Services       1,015       -         IT Services       -       2,036         Marketing communications       12,426       -         Moving/Relocation Cost       3,345       -         Office insurance       7,317       -         Office rental       906       627         Moseing expenses       906       627         Moving/Relocation Cost       3,345       -         Office insurance       7,317       -			2,920,503
Amorisation of intangible assets       137,637         Auditor's remuneration       6,661       4,801         Accounting expenses       1,455       1,867         Bank charges       1,455       1,867         Contral Provident Fund and Skill Development Levy       148,809       106,995         Community legal clinics       65       29         Conferences/Study Trips       9,195       -         Corporate scoretariat expenses       33,320       -         Delreciation of property, plant and equipment       35,583       20,555         Pund raising expenses       114,726       65,197         HR Services       70,020       -         It rangible assets written off       1,015       -         It services       70,200       -         Legalses       9       -       2,833         Marketing communications       12,426       -       -         Moring/Relocation Cost       3,345       -       -         Office rental       96       6271       -       -         Office rental       9,3671       137,648       -       -         Office rental       9,3671       137,648       -       -       -         Off			10 550
Accounting expenses $6,313$ -         Bank charges $1,455$ $1,867$ Central Provident Fund and Skill Development Levy $148,809$ $106,995$ Community legal clinics $65$ $29$ Corporate and administrative support service $ 206,273$ Conferences/Study Trips $9,195$ $-$ Corporate excretariat expenses $33,320$ $-$ Delivery Charges $12$ $-$ Depreciation of property, plant and equipment $35,583$ $20,555$ Fund raising expenses $174,726$ $65,197$ Intangible assets written off $1,015$ $-$ Its gevices $70,020$ $-$ Legalese $ 2,333$ Marketing communications $12,426$ $-$ Miscellaneous $ 2,036$ Moving/Relocation Cost $3,345$ $-$ Office rental $93,671$ $137,648$ Other activities $ 2,342$ Photocopier rental, metered charges and paper costs $8,104$ $10,390$ Printing and stationery and postage	Amortisation of intangible assets		137,637
Central Provident Fund and Skill Development Levy148,809 $106,995$ Community legal clinics6529Corporate and administrative support service $-206,273$ Conferences/Study Trips $9,195$ $-$ Corporate excretariat expenses $33,320$ $-$ Delivery Charges $12$ $-$ Depreciation of property, plant and equipment $35,583$ $20,555$ Fund raising expenses $174,726$ $65,197$ HR Services $42,206$ $-$ Intangible assets written off $1,015$ $-$ Legalese $ 12,426$ $-$ Marketing communications $12,426$ $-$ Miscellaneous $ 2,056$ Moving/Relocation Cost $3,345$ $-$ Office rental93,671 $137,648$ Other activities $ 2,370$ Photocopier rental, metered charges and paper costs $8,104$ $10,390$ Printing and stationery and postage $ 7,057$ Property, plant and equipment written off $6,208$ $-$ Resource library $990$ $-$ Salaries and bonuses (Law Awareness Project Schools) $ 3,691$ Staff medical fees and group hospital insurance $7,490$ $8,228$ Staff medical fees and group hospital insurance $2,74$ $-$ Staff medical fees and group hospital insurance $7,490$ $8,228$ Staff medical fees and group hospital insurance $2,74$ $-$ Staff medical fees and group hospital insurance $2,622$ $10,29$	Accounting expenses	6,313	-
Community legal clinics         65         29           Corporate and administrative support service         -         206,273           Conferences/Study Trips         9,195         -           Corporate secretariat expenses         33,320         -           Delivery Charges         12         -           Depreciation of property, plant and equipment         35,583         20,555           Fund raising expenses         174,726         65,197           HR Services         42,206         -           Intangible assets written off         1,015         -           TT Services         70,020         -           Legalese         -         2,056           Moving/Relocation Cost         3,345         -           Office insurance         7,317         -           Office rental         93,671         137,648           Other activities         -         3,684           Pantry supplies         1,124         1,927           Photocopier rental, metered charges and paper costs         8,104         10,390           Pringet schools         -         7,057           Propeerty, plant and equipment written off         6,208         -           Resource library         990			1,867 106,995
Conferences/Study Trips $9,195$ $-$ Corporate secretariat expenses $33,320$ $-$ Delivery Charges $12$ $-$ Denvery Charges $12$ $-$ Pund raising expenses $174,726$ $65,197$ HR Services $42,206$ $-$ Intangible assets written off $1,015$ $-$ IT Services $70,020$ $-$ Legalese $ 12,833$ Marketing communications $12,426$ $-$ Meeting expenses $906$ $627$ Miscellaneous $ 2,056$ Moving/Relocation Cost $3,345$ $-$ Office insurance $7,317$ $-$ Office rental $93,671$ $137,648$ Other activities $ 3,684$ Pantry supplies $1,124$ $1,927$ Photocopier rental, metered charges and paper costs $8,104$ $10,390$ Pringer schools $ 7,057$ Property, plant and equipment written off $6,208$ $-$ Resource library $990$ $-$ Salaries and bonuses (Law Awareness Project Schools) $ 38,472$ Staff allowance and transport $3,691$ $5,681$ $5,847$ Staff allowance and transport $12,622$ $10,295$ Staff allowance and fransport $12,622$ $10,295$ Staff allowance and transport $13,691$ $5,681$ Staff allowance and transport $12,622$ $10,295$ Staff allowance and transport $12,622$ $10,295$ Staff allowance and fra		65	29
Delivery Charges12 $-$ Depreciation of property, plant and equipment35,58320,555Fund raising expenses174,72665,197HR Services42,206 $-$ Intangible assets written off1,015 $-$ IT Services70,020 $-$ Legalese $-$ 12,833Marketing communications12,426 $-$ Meeting expenses906627Miscellaneous $-$ 2,056Moving/Relocation Cost3,345 $-$ Office insurance7,317 $-$ Office rental93,671137,648Other activities $-$ 3,684Pantry supplies1,1241,927PBSO IT project $-$ 2,036Photocopier rental, metered charges and paper costs8,10410,390Printing and stationery and postage $-$ 7,057Property, plant and equipment written off6,208 $-$ Repair and maintenance15,1679,394Resource library990 $-$ 3,691Salaries and bonuses3,6915,681Staff tailning9,8549,209Staff training9,8549,209Staff training2,74 $-$ Telephone and fax charges274 $-$ Telephone and fax charges274 $-$ Telephone and fax charges274 $-$ Totage274 $-$ Totage274 $-$ Telephone and fax charges274 $-$ Volunteer	Conferences/Study Trips		-
Fund raising expenses       174,726       65,197         Intangible assets written off       1,015       -         IT Services       70,020       -         Legalese       -       12,833         Marketing communications       12,426       -         Meeting expenses       906       627         Moving/Relocation Cost       3,345       -         Office insurance       7,317       -         Office rental       93,671       137,648         Other activities       -       3,684         Pantry supplies       1,124       1,927         PBSO IT project       -       22,342         Photocopier rental, metered charges and paper costs       8,104       10,390         Printing and stationery and postage       2,370       1,914         Project schools       -       73,057         Property, plant and equipment written off       6,208       -         Resource library       990       -       -         Salaries and bonuses       7,490       8,228         Staff training       9,854       9,209         Staff training       2,74       -         Telephone and fax charges       274       -	Delivery Charges	12	20 555
Intangible assets written off1,015-IT Services70,020-Legalese-12,833Marketing communications12,426-Meeting expenses906627Miscellaneous-2,056Moving/Relocation Cost3,345-Office insurance7,317-Office rental93,671137,648Other activities-3,684Patry supplies1,1241,927PBSO IT project-22,342Photocopier rental, metered charges and paper costs8,10410,390Printing and stationery and postage2,3701,914Project Schools-7,057Property, plant and equipment written off6,208-Resource library990-Salaries and bonuses-3,691Staff medical fees and group hospital insurance7,4908,228Staff training9,8549,209Staff training9,8549,209Staff training12,66210,295Volunteer engagement recognition/training188669Volunteer engagement recognition/training1886691,578,8471,412,134(243,047)1,508,369Balance brought forward5,328,7113,820,342	Fund raising expenses	174,726	
Legalese       - $12,833$ Marketing communications $12,426$ -         Meeting expenses $906$ $627$ Miscellaneous       - $2,056$ Moving/Relocation Cost $3,345$ -         Office insurance $7,317$ -         Office rental $93,671$ $137,648$ Other activities       - $3,684$ Pantry supplies $1,124$ $1,927$ PBSO IT project       - $22,342$ Photocopier rental, metered charges and paper costs $8,104$ $10,390$ Printing and stationery and postage $2,370$ $1,914$ Project schools       - $7,057$ Property, plant and equipment written off $6,208$ -         Resource library $990$ -       38,472         Salaries and bonuses       (Law Awareness Project Schools)       - $38,472$ Salaries and bonuses (Law Awareness Project Schools)       - $3,691$ $5,681$ Staff medical fees and group hospital insurance $7,490$ $8,228$ $81472$ Staff medical fees and group hospital insurance $274$	Intangible assets written off	1,015	-
Meeting expenses       906       627         Miscellaneous       -       2,056         Moving/Relocation Cost       3,345       -         Office insurance       7,317       -         Office rental       93,671       137,648         Other activities       -       3,684         Pantry supplies       1,124       1,927         PBSO IT project       -       22,342         Photocopier rental, metered charges and paper costs       8,104       10,390         Printing and stationery and postage       2,370       1,914         Project schools       -       7,057         Property, plant and equipment written off       6,208       -         Resource library       990       -         Salaries and bonuses       720,029       563,729         Salaries and bonuses       7,490       8,228         Staff medical fees and group hospital insurance       7,490       8,228         Staff welfare       6,095       3,075         Storage       274       -         Telephone and fax charges       12,622       10,295         Volunteer engagement recognition/training       188       669         1,578,847       1,412,134       669 </td <td>Legalese</td> <td>-</td> <td>12,833</td>	Legalese	-	12,833
Moving/Relocation Cost $3,345$ $-$ Office insurance $7,317$ $-$ Office rental $93,671$ $137,648$ Other activities $ 3,684$ Pantry supplies $1,124$ $1,927$ PBSO IT project $ 22,342$ Photocopier rental, metered charges and paper costs $8,104$ $10,390$ Printing and stationery and postage $2,370$ $1,914$ Project schools $ 7,057$ Property, plant and equipment written off $6,208$ $-$ Resource library $990$ $-$ Salaries and bonuses $720,029$ $563,729$ Salaries and bonuses $720,029$ $563,729$ Salaries and bonuses $ 38,472$ Staff allowance and transport $3,691$ $5,681$ Staff medical fees and group hospital insurance $7,490$ $8,228$ Staff welfare $6,095$ $3,075$ Storage $274$ $-$ Telephone and fax charges $12,622$ $10,295$ Volunteer engagement recognition/training $188$ $669$ (Deficit)/surplus for the financial year $(243,047)$ $1,508,369$ Balance brought forward $5,328,711$ $3,820,342$	Meeting expenses		627
Office insurance7,317-Office rental93,671137,648Other activities-3,684Pantry supplies1,1241,927PBSO IT project-22,342Photocopier rental, metered charges and paper costs8,10410,390Printing and stationery and postage2,3701,914Project schools-7,057Property, plant and equipment written off6,208-Repair and maintenance15,1679,394Resource library990-Salaries and bonuses-3,691Staff allowance and transport3,6915,681Staff medical fees and group hospital insurance7,4908,228Staff welfare6,0953,075Storage274-Telephone and fax charges12,62210,295Volunteer engagement recognition/training1886691,578,8471,412,134-(Deficit)/surplus for the financial year5,328,7113,820,342	Miscellaneous Moving/Relocation Cost	3,345	2,056
Other activities-3,684Pantry supplies1,1241,927PBSO IT project-22,342Photocopier rental, metered charges and paper costs8,10410,390Printing and stationery and postage2,3701,914Project schools-7,057Property, plant and equipment written off6,208-Repair and maintenance15,1679,394Resource library990-Salaries and bonuses720,029563,729Salaries and bonuses (Law Awareness Project Schools)-38,472Staff allowance and transport3,6915,681Staff realing9,8549,209Staff welfare6,0953,075Storage274-Telephone and fax charges12,62210,295Volunteer engagement recognition/training1886691,578,8471,412,1341,412,134(Deficit)/surplus for the financial year5,328,7113,820,342	Office insurance	7,317	137.648
PBSO IT project       -       22,342         Photocopier rental, metered charges and paper costs       8,104       10,390         Printing and stationery and postage       2,370       1,914         Project schools       -       7,057         Property, plant and equipment written off       6,208       -         Repair and maintenance       15,167       9,394         Resource library       990       -         Salaries and bonuses       720,029       563,729         Salaries and bonuses (Law Awareness Project Schools)       -       38,472         Staff allowance and transport       3,691       5,681         Staff training       9,854       9,209         Staff welfare       6,095       3,075         Storage       274       -         Telephone and fax charges       12,622       10,295         Volunteer engagement recognition/training       188       669         1,578,847       1,412,134       1,508,369         Balance brought forward       5,328,711       3,820,342	Other activities	_	3,684
Printing and stationery and postage2,3701,914Project schools7,057Property, plant and equipment written off6,208Repair and maintenance15,167Resource library990Salaries and bonuses720,029Salaries and bonuses (Law Awareness Project Schools)720,029Staff allowance and transport3,691Staff medical fees and group hospital insurance7,490Staff welfare6,095Staff welfare6,095Storage274Telephone and fax charges12,622Volunteer engagement recognition/training188(Deficit)/surplus for the financial year1,578,847Balance brought forward5,328,7113,820,342	PBSO IT project	—	22,342
Property, plant and equipment written off Repair and maintenance6,208Repair and maintenance15,167Resource library990Salaries and bonuses720,029Salaries and bonuses720,029Salaries and bonuses (Law Awareness Project Schools)-Staff allowance and transport3,691Staff medical fees and group hospital insurance7,490Staff training9,854Staff welfare6,095Storage274Telephone and fax charges12,622Volunteer engagement recognition/training188Geficit/surplus for the financial year6,328,711Balance brought forward5,328,7113,820,342	Printing and stationery and postage		1,914
Resource library990Salaries and bonuses720,029Salaries and bonuses (Law Awareness Project Schools)-Staff allowance and transport3,691Staff medical fees and group hospital insurance7,490Staff training9,854Staff welfare6,095Storage274Telephone and fax charges12,622Volunteer engagement recognition/training188Geficit/surplus for the financial year1,578,847Balance brought forward5,328,7113,820,342	Property, plant and equipment written off		_
Salaries and bonuses (Law Awareness Project Schools)-38,472Staff allowance and transport3,6915,681Staff medical fees and group hospital insurance7,4908,228Staff training9,8549,209Staff welfare6,0953,075Storage274-Telephone and fax charges12,62210,295Volunteer engagement recognition/training1886691,578,8471,412,134(243,047)1,508,369Balance brought forward5,328,7113,820,342	Resource library	990	· _
Staff allowance and transport3,6915,681Staff medical fees and group hospital insurance7,4908,228Staff medical fees and group hospital insurance9,8549,209Staff welfare6,0953,075Storage274-Telephone and fax charges12,62210,295Volunteer engagement recognition/training1886691,578,8471,412,134(243,047)1,508,369Balance brought forward5,328,7113,820,342		_	563,729 38,472
Staff training       9,854       9,209         Staff welfare       6,095       3,075         Storage       274       -         Telephone and fax charges       12,622       10,295         Volunteer engagement recognition/training       188       669         1,578,847       1,412,134       -         (Deficit)/surplus for the financial year       (243,047)       1,508,369         Balance brought forward       5,328,711       3,820,342	Staff allowance and transport		5,681
Storage         274         -           Telephone and fax charges         12,622         10,295           Volunteer engagement recognition/training         188         669           1,578,847         1,412,134           (Deficit)/surplus for the financial year         (243,047)         1,508,369           Balance brought forward         5,328,711         3,820,342	Staff training	9,854	9,209
Volunteer engagement recognition/training         188         669           1,578,847         1,412,134         (243,047)         1,508,369           Balance brought forward         5,328,711         3,820,342	Storage	274	_
(Deficit)/surplus for the financial year       (243,047)       1,508,369         Balance brought forward       5,328,711       3,820,342		188	669
	(Deficit)/surplus for the financial year		
Transfer of funds (1,056,963) -			3,820,342
Balance carried forward <u>4,028,701</u> 5,328,711			5,328,711

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## Criminal Legal Aid Scheme

A scheme providing legal representation to impecunious persons on non-capital criminal charges.

	2018 \$	2017 \$
INCOME		
Contributions from the Ministry of Law:		
- Operating costs	100,000	100,877
- CLAS cases	2,411,000	885,000
- CLAS Advocates	212,615	67,628
Contribution from others	84,268	283,656
CLAS Fellowship	482,000	615,045
Interest income on fixed deposits	-	3,033
Criminal Law Training Programme	15,514	31,993
Enhanced CLAS collection	117,739	79,725
	3,423,136	2,066,957
LESS EXPENDITURE		
Ad hoc Pro Bono Referral Scheme	4,972	_
Amortisation of intangible assets	9,619	711
Bank charges	1,247	1,472
Central Provident Fund and Skills Development Levy	73,629	
CLAS Criminal Law Training Programme	73,029	164,327
CLAS Climina Law Training Programme		_
Conference/Study Trips	18,506	_
	1,483	260.072
Corporate and administrative support service	-	369,972
Delivery Charges	175	52 524
Depreciation of property, plant and equipment	54,462	53,534
Disbursement charged by assigned lawyers	214,358	306,506
Disbursement Specialist report	133,135	_
Enhanced CLAS (Honorariums)	1,000,009	561,494
HR Services	36,162	
Intangible assets written off	_	2,134
Interpretation/translation fee	4,189	-
IT Services	62,325	-
Marketing communications	6,641	<del></del>
Meeting expenses	240	385
Miscellaneous	600	2,106
Pantry supplies	1,536	1,596
PBSO IT project	_	19,761
Photocopier rental, metered charges and paper costs	10,481	15,620
Printing and stationery and postages	1,925	5,184
Repair and maintenance	15,811	12,467
Resource library	1,861	-
Salaries and bonuses	1,288,148	1,109,405
Staff allowance and transport	1,267	5,141
Staff medical fees and group hospital insurance	6,518	11,811
Staff training	8,747	8,706
Staff welfare	3,305	5,379
Storage	195	-
Telephone and fax charges	6,498	5,683
Volunteer engagement/recognition/training	453	1,758
	2,969,227	2,665,152
Surplus/(deficit) for the financial year	453,909	(598,195)
Balance brought forward	(2,153,275)	(1,555,080)
Transfer of funds	979,629	
Balance carried forward	(719,737)	(2,153,275)

#### Law Awareness Fund

A public education initiative aimed at raising awareness of the law by conducting public education seminars, forums and exhibitions, and publication of legal information.

	2018 \$	2017 \$
INCOME		·
Donations received from others		5,796
LESS EXPENDITURE		
Bank charges	1	50
Law Awareness Project - Project schools	45,601	56
Law Awareness Project - Others	3,933	4,280
Meeting expenses	140	145
Staff allowance and transport	15	
	49,690	4,531
(Deficit)/surplus for the financial year	(49,690)	1,265
Balance brought forward	2,104	839
Transfer of funds	77,334	_
Balance carried forward	29,748	2,104

### **Bar Memorial Scholarship Fund**

A Fund established to award to any candidate who has obtained admission or who is taking any full time course of study in any institute of higher learning in Singapore. Other considerations being equal, preference will be given to an undergraduate pursuing a degree in law.

	2018 \$	2017 \$
INCOME		
Interest income on fixed deposits	208	233
LESS EXPENDITURE		
Bar Memorial Scholarship	2,500	_
Bank charges		50
(Deficit)/surplus for the financial year	(2,292)	183
Balance brought forward	42,423	42,240
Balance carried forward	40,131	42,423

Amount due from/(to) The Law Society of Singapore

	<b>∢</b> Amount due from \$		Total \$	Amount due from \$	2017 Amount (due to) \$	Total \$
General PBSO CLAS	95,101 84,242	(214,799) 729,426	(119,698) 813,668	576,245	(335,406) (501,183)	240,839 (501,183)
Total	179,343	514,627	693,970	576,245	(836,589)	(260,344)

Relate to transactions/transfers between The Law Society of Singapore and Pro Bono Services.

## 14 Jus Curio Fund

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A Fund established to maintain the operation of Jus Curio Shop. Jus Curio Shop offers an eclectic range of stocks from corporate merchandise to various publications.

	2018 \$	2017 \$
INCOME		
Sale of Publications	485	951
Sale of Gifts and Souvenirs	20,203	25,520
Sale of Consignment Items	3,148	3,121
	23,836	29,592
LESS COST OF SALES		
Opening inventories	44,926	51,106
Purchases and related costs	17,134	5,766
Closing inventories (Note 6)	(52,967)	(44,926)
	9,093	11,946
Gross surplus	14,743	17,646
Interest income from fixed deposits	693	652
-	15,436	18,298
LESS EXPENDITURE		
Bank charges	311	556
Printing and stationery	-	6
Repair and maintenance	336	337
	647	899
Surplus for the financial year	14,789	17,399
Balance brought forward	194,056	176,657
Balance carried forward	208,845	194,056

## 15 Pastoral Care Fund

A Fund established to promote pastoral care programs for practitioners.

	2018 \$	2017 \$
Practice Consult fee expenses	_	(4,860)
Balance brought forward	(11,550)	(6,690)
Balance carried forward	(11,550)	(11,550)

## 16 Sports Meet Fund

A Fund established to promote good relations and social intercourse among members and between members, professional bodies of the legal profession in other countries and other persons, by means of sporting events.

	2018 \$	2017 \$
	-	*
INCOME		
Inter-professional Games refund	_	516
Other Golf Competition fees recovered	1,650	
Singapore/Malaysia Law Games ®	69,170	65,992
	70,820	66,508
LESS EXPENDITURE		
Bank charges	210	17
Miscellaneous	494	522
Inter-Professional Games	4,040	5,016
Other games	5,690	3,336
Singapore/Malaysia Law Games @	112,305	57,747
	122,739	66,638
Deficit for the financial year	(51,919)	(130)
Balance brought forward	(95,448)	(95,318)
Balance carried forward	(147,367)	(95,448)
SINGAPORE/MALAYSIA LAW GAMES @		
Income		
Contributions/sponsorships received	55,100	65,800
Dinner and dance costs recovered	14,070	192
	69,170	65,992
Less expenditure		
Games' Day Expenses	7,287	2,517
Dinner and dance	43,379	6,685
Refreshments and receptions	16,916	0,005
Souvenirs and plaques	5,881	
Transport and travelling	9,844	4,328
Training	28,998	18,092
Hotel accommodation		17,682
	112,305	57,747
(Deficit)/surplus	(43,135)	8,245
·		<u>ــــــــــــــــــــــــــــــــــــ</u>

## 17 Welfare Fund

A Fund established to afford pecuniary and other assistance to members or former members and to the wives, widows, children and other dependants, whether of members, former members or deceased members who are in need of any such assistance.

	2018 \$	2017 \$
Miscellaneous expenses	(15,200)	(980)
Balance brought forward	73,801	74,781
Balance carried forward	58,601	73,801

## 18 Library Fund

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A Fund for the establishment of a library and the acquisition or rental of offices to house the library.

	2018 \$	2017 \$
Interest income from fixed deposits	603	682
Balance brought forward	49,984	49,302
Balance carried forward	50,587	49,984
• Monies held in Trust	2018 \$	2017 \$
Pursuant to section 74 of the Legal Professional Act ("Section 74 money") Education Fund under compulsory professional indemnity	68,547	379,131
scheme	985,193	1,020,817
	1,053,740	1,399,948

Section 74 money comprises the following accounts:

	As at 1.4.2017 \$	Additions \$	Expenditure/ Transfer \$	Net change \$	As at 31.3.2018 \$
Jeffrey Soh & Co	474		(474)	(474)	_
S Uthuman Ghani & Co *	6,202	-	(25)	(25)	6,177
David Rasif & Partners	29,303	_	_	_	29,303
Chida Peri & Co	17,871	_	(13,121)	(13,121)	4,750
Ng Cher Yeow	2,554	2	(2,556)	(2,554)	_
Sadique Marican & Z M Amin	13,718	_	(13,718)	(13,718)	_
Boey Ng & Wan	273,055	2,622	(275,677)	(273,055)	_
TH Tan Raymond & Co	2,310	-	(2,310)	(2,310)	_
CM Chiong & Co	5,277	_	(5,277)	(5,277)	_
Christopher Yap & Co	111	-	-	-	111
H A Jalil & Associates	6,001		(50)	(50)	5,951
S Gunaseelan & Partners *	22,255	-	`_´	`-	22,255
	379,131	2,624	(313,208)	(310,584)	68,547

Expenditure/transfer comprise:

\$
311,352
<u> </u>

\* Intervention of solicitor's practice upon death of sole practitioner.

#### 20 Tax expense

	2018 \$	2017 \$
Current income tax	94,000	

The income tax expense on the results of the financial year varies from the amount of income tax determined by applying the Singapore statutory rate of income tax to surplus before tax due to the following factors:

	2018 \$	2017 \$
Surplus before tax	2,282,747	3,034,826
Tax at statutory tax rate of 17% Expenses not deductible for tax purposes Enhanced tax allowance Income not subject to tax Singapore statutory stepped income exemption and tax rebate Utilisation of approved donations to the Division Reversal of deferred tax assets not recognised in prior years Others	388,067 85,452 (12,827) (237,264) (35,925) (3,952) (81,288) (8,263)	515,920 46,741 (71,922) (203,814) (23,092) (244,904) (8,747) (10,182)
	94,000	_

#### 21 General information

The Society was established in 1967 and took on the name of The Law Society of Singapore in 1970. The Society is managed by a body of persons called the Council of the Society which consists of 15 elected members, as well as 3 members nominated to serve by the Minister for Law. The Council may also nominate 3 further members to serve, if it so decides in the course of the year. Elections to the Council are held every year and all lawyers who hold practising certificates vote at the elections. The members of the Council elect from amongst themselves a President, two Vice Presidents and the Treasurer of the Society. The purposes of the Society and the powers of the Council are described in the Legal Profession Act (Chapter 161).

The principal place of activities is at 39 South Bridge Road, Singapore.

## 22 Financial instruments

#### (a) Categories of financial instruments

The following table sets out the financial instruments at their carrying amount at the balance sheet date:

	2018	2017
	\$	\$
Financial assets		·
Receivables (excluding prepayments)	2,988,179	2,621,223
Fixed deposits, bank and cash balances	23,038,532	21,504,584
Loans and receivables	26,026,711	24,125,807
Available-for-sale financial assets		
Interest bearing securities	8,140,737	7,518,074
Equity instruments	2,309,836	2,115,411
Funds placed with fund manager	2,388,856	2,084,208
	12,839,429	11,717,693
Financial liabilities		
Payables	1,171,511	468,723
Monies held in trust	1,053,740	1,399,948
Financial liabilities at amortised cost	2,225,251	1,868,671

## 22 Financial instruments (cont'd)

#### (b) Financial risk management

The Group's activities expose it to minimal financial risk due to the nature of its activities and the overall risk management is determined and carried out by the Council.

#### Foreign exchange risk

As the Group's transactions are all carried out in Singapore dollar, it is not exposed to any foreign exchange risk.

#### Interest rate risk

The Group's income and operating cash flows are substantially independent of changes in market interest rates although it has significant interest-bearing deposits with financial institutions as the interest rates of these deposits are fixed. The Group has no interest-bearing liabilities.

#### Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Group.

The Group does not have any significant concentrations of credit risk exposure. The maximum exposure to credit risk is represented by the carrying values of each class of financial assets recognised in the balance sheet and comprised mainly of deposits placed with financial institutions.

#### Financial assets that are neither past due nor impaired

Receivables that are neither past due nor impaired are creditworthy debtors with good payment record with the Group. Fixed deposits and bank balances that are neither past due nor impaired are placed with reputable financial institutions which are regulated and have good credit standing.

#### Financial assets that are either past due and/or impaired

There are no financial assets that are either past due and/or impaired at the balance sheet date except as disclosed in Note 4.

#### Market price risk

Market risk is the risk that the fair value or future cash flows of the Group's financial instruments will fluctuate because of changes in market prices (other than interest or exchange rates). The Group is exposed to changes in equity price arising from its investment in quoted equity instruments. These equity instruments are quoted on SGX-ST in Singapore and are classified as available-for-sale financial assets.

As at 31 March 2018, the Group's investment in equity instruments amounted to \$2,309,836 (2017: \$2,115,411). A 10% increase/decrease in the underlying equity prices at the balance sheet date would increase/decrease by equity of \$230,984 (2017: \$211,541).

## Liquidity and cash flow risk

The Council exercises prudent liquidity and cash flow risk management policies and aims at maintaining an adequate level of liquidity and cash flows at all times.

The financial liabilities of the Group as presented in the balance sheet are due within twelve months from the balance sheet date and approximate the contractual undiscounted payments.

## 22 Financial instruments (cont'd)

## (c) Fair values

The Group classifies fair value measurement using a fair value hierarchy that reflects the significance of the inputs used in making the measurement.

The fair value hierarchy has the following levels:

Level 1 - quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 - inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (i.e. derived from prices).

Level 3 - inputs for the asset or liability that are not based on observable market data.

The Group's available-for-sale financial assets are traded in an active market and are based on quoted market prices at the balance sheet date. These investments are included in the level 1 hierarchy.

The carrying amounts of the other financial assets and financial liabilities recorded in the financial statements approximate their respective fair values due to the relatively short-term maturity of these financial instruments.

## 23 Funds/reserves management policy

The Group's objectives when managing its funds are to safeguard and to maintain adequate working capital to continue as going concern and to develop its principal activities over the longer term.

No changes are made in the objectives, policies or processes during the financial years ended 31 March 2018 and 31 March 2017.

## 24 Lease commitments

The Group has operating lease commitments in respect of its office copier and office premise. Commitments in relation to the non-cancellable operating leases contracted for but not recognised as liabilities are payable as follows:

	2018 \$	2017 \$
Not later than one financial year Later than one financial year but not later than five financial years	113,388 271,840	165,163
	385,228	165,163

## 25 Remuneration paid to key management personnel

The Society

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No remuneration is paid to any member of the Council.

Pro Bono Services

	\$
Salaries, bonus and benefits	668,312
CPF	72,866
Long service award	1,000
	742,178

Remuneration bands for 3 highest paid Pro Bono Services staff who are also key management personnel.

The 3 highest paid staff whose remuneration exceeded \$100,000 in the period were as follows:

Number of staff in bands: \$100,000 to \$199,999 \$200,000 to \$299,999

2 1

No directors of Pro Bono Services have received remuneration for their services as board members and no directors are staff of the Company.

## 26 Interfund - amount due from/(to)

	<ul> <li>Amount</li> <li>due from</li> <li>\$</li> </ul>	— 2018 — Amount due to \$	► Total S	Amount due from \$	— 2017 — Amount due to \$	Total \$
General Fund Other Funds Pro Bono Services	129,790 	(47,615) (129,790)	82,175 (129,790) -	933,119 330,764 2,235,295	(731,609) (426,862) (2,495,639)	201,510 (96,098) (260,344)
	129,790	(177,405)	(47,615)	3,499,178	(3,654,110)	(154,932)
Compensation Fund Total	47,615		47,615	154,932		154,932
	177,405	(177,405)		3,654,110	(3,654,110)	

Relate to transactions/transfers between the different funds of the Society.

## 27 Relationship with Insolvency Practitioners Association of Singapore Limited ("IPAS")

IPAS is incorporated in Singapore and its principal activities are as follows:

- Provision of a corporate identity and organisation for insolvency practitioners
- Associate, Fellow and Student registration
- Support and advancement of the status and interest of insolvency practitioners
- Provision of recognised qualifications for persons engaged in the practice of insolvency
- Promotion of the technical competence of insolvency practitioners
- Provision of updates on developments in insolvency legislation and proposals and latest insolvency judgements by Singapore Courts and other jurisdictions

IPAS is a company limited by guarantee whereby every member of IPAS undertakes to contribute to meet the debts and liabilities of IPAS in the event of its liquidation to an amount not exceeding \$10 for each member. The members of IPAS are Institute of Singapore Chartered Accountants and the Society.

The Society has 50% representation on the Board of IPAS. However the Society's relationship with IPAS is only to the extent of a loose affiliation and in the event that IPAS is wound up or dissolved and if there are any remaining assets in IPAS after the satisfaction of all IPAS's debts and liabilities, the Society's share of such remaining assets of IPAS as determined by the Board of IPAS will not be received by the Society but will be distributed to such institution or institutions having objects similar to the objects of IPAS.

Consequently, IPAS is not as an associate, a joint venture or an investment of the Society and as such, it is not recognised in the financial statements of the Society.

### 28 Authorisation of financial statements

The consolidated financial statements of the Group for the financial year ended 31 March 2018 were authorised for issue in accordance with a resolution of the Council dated 12 September 2018.



THE LAW SOCIETY OF SINGAPORE