

Annual Beport 2020 - 2021



Honorary Secretary Dr Simon Kam Yuen HO

&

College Secretariat

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President's Report

It is the second year that I have served as the College President. I am particularly grateful to all the Councillors for their relentless support to me and the College. In the past year, we welcomed two new Council members Dr Gary Cheuk Hang SO and Dr Tsz Leung WONG; while our two Past Presidents, Dr Robert Pong Yin NG and Dr Edmond Ho Nang POW, left the Council after serving the College for twelve years. On behalf of the Council, I would like to thank them for their great contributions to the College. Some College achievements are highlighted as follows:

The Education and Examinations Committee, under the able leadership of Dr Katherine Chiu Man LEUNG, has continued to oversee the training and examination of our trainees across all 8 specialties as well as the MGD trainees. Conjoint Intermediate Examinations with the Royal College of Surgeons of Edinburgh were put to a halt because of the COVID-19 pandemic. Adding to this, we were also informed by the Faculty of Dental Surgery of the Royal College of Surgeons of Edinburgh that they would like to start a new process of accreditation for overseas institutions to partake in relevant membership examinations. Therefore, we decided to conduct our own Intermediate Examinations in Oral and Maxillofacial Surgery, Orthodontics, Paediatric Dentistry, Endodontics, Periodontology and Prosthodontics. We also managed to conduct our Exit Examinations in various specialties as usual amidst the COVID-19 pandemic. To uphold high standards of our examinations, we continued to invite renowned external examiners to participate in various aspects such as evaluating and marking of examination questions or log cases, reviewing of examination formats and logistics, and conducting viva examinations via the Zoom platform. I wish to thank the members of the Specialty Boards, Committees and Subcommittees, examiners, trainers and mentors, for their efforts to sustain all the training and examination activities of the College.

In addition, the new diet of MGD training program (2021-2023) has launched and the first lecture was smoothly conducted at the end of August 2021. I would like to thank Dr Bun Ka YIU, Chairman of Committee of General Dentistry, and his Committee members, for their incessant efforts to uphold MGD training for the previous and present diets.

We are going to have our Conferment Ceremony on 21 November 2021 to admit all new Fellows and Members in the year 2020 to 2021 in one go. There will be a total of 20 new Fellows, 15 new Members (higher trainees) and 11 new MGDs. Dr John Yu Kong LING will be endowed Honorary Fellowship of the College for his significant and long-term contributions to the College.

The new 3-year CME/CPD cycle commenced in January 2020 and there was one Fellow and one MGD who failed to comply with the CME requirements of the last cycle. With the impact of global lockdown and travel restrictions, there is a surge in the growth and demand of online education programmes and webinars. I would like to thank Dr Shiu Yin CHO and Members of the CME Subcommittee for their hard work in accreditation of CME/CPD applications. Besides, the maximum amount of CME points accredited in some particular groups of CME activities had been adjusted to facilitate members to acquire CME points. CME application forms were updated to cater for both local and overseas webinar activities. They can be accredited CME/CPD points with prior applications and conforming established guidelines.

The Spring Scientific Meeting was held successfully in hybrid form (webinar and in-person attendance) on 23 May 2021 with over 500 participants. The Winter Scientific Meeting was held on 7 November 2021 with topics including management of patients with cleft or craniofacial syndromes in the morning, and some interplay areas between Dentistry and Medicine in the afternoon. I wish to express my deep appreciation to all distinguished speakers, Dr Franklin Tsang Tsang SHE and Members of the Scientific Meetings Committee for their efforts in materialising these successful and quality education events.

The College Website was also enhanced and enriched to include more information on events and to facilitate entry of CME/CPD records for Higher Trainees and MGDs. The IT Committee, led by Dr Tom Fu Tak HO, has performed great work to improve electronic manipulation of College database.

Shorly after its inauguration in April 2021, the Dental Young Fellows Chapter, with the proactiveness of Dr Yolanda Yee Hung LAW and other members, has participated in various functions of the Young Fellows Chapter of HKAM and organized a webinar titled "More than Dentistry – an Introduction to CDSHK Specialist Pathways" in July 2021 with more than 180 participants. More activities are being planned in the months to come.

Finally, I would like to thank the Secretariat, headed by our Senior Executive Officer, Ms Charlotte CHAN, and her team members Ms Julia LAU, Ms Cecilia LAW and Ms Serina SO, for their concerted efforts to ensure the smooth running of our College business.

Dr Yiu Kai WONG President

Report of the Council & Committees

The College Council consists of **15** Councillors and a total of **11** meetings were held between November 2020 and September 2021.

President : Dr Yiu Kai WONG

Vice-President (Education & Examinations) : Dr Katherine Chiu Man LEUNG

Vice-President (General Affairs & CPD) : Dr Shiu Yin CHO

Honorary Secretary : Dr Simon Kam Yuen HO

Honorary Treasurer : Dr Chun Kei LEE

Censor-in-Chief : Dr Daniel Tak Sang FANG

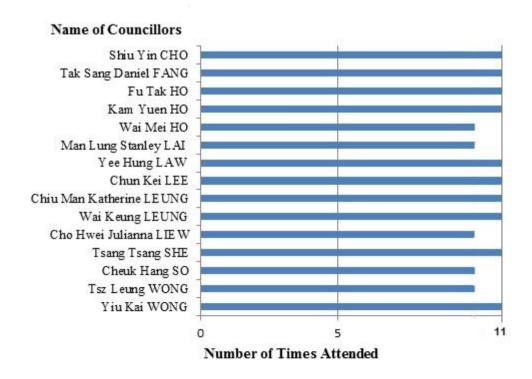
Members : Dr Tom Fu Tak HO

Dr Wai Mei HO

Dr Man Lung Stanley LAI Dr Yolanda Yee Hung LAW Professor Wai Keung LEUNG Dr Julianna Cho Hwei LIEW Dr Franklin Tsang Tsang SHE

Dr Cheuk Hang SO Dr Tsz Leung WONG

Attendance of Councillors



Education & Examinations Committee

Chairperson : Dr Katherine Chiu Man LEUNG

Ex-officio Member : Dr Rony Shiu Yin CHO (Vice-President (General Affairs & CPD) &

Specialty Board in Paediatric Dentistry)

Members : Dr James Kwok Fai CHOW (Specialty Board in Oral & Maxillofacial Surgery)

Dr Daniel Tak Sang FANG (Specialty Board in Prosthodontics) Dr Angela Wing Lam HO (Specialty Board in Endodontics)

Dr Norman Chi Ming LAW (Specialty Board in Family Dentistry)
Prof Wai Keung LEUNG (Specialty Board in Periodontology)

Prof Edward Chin Man LO (Specialty Board in Community Dentistry)

Dr Kai Chiu Alec TAM (Specialty Board in Orthodontics)

Dr Bun Ka YIU (Committee of General Dentistry)

The Committee held six meetings during the period between November 2020 and October 2021. The main issues handled included:

Training

- ➤ Vetting of Basic and Higher Trainee applications
- ➤ Documentation of trainee status and progress
- > Vetting of leave applications from trainees
- > Finalisation of Accreditation of Training Centres
- ➤ Arrangement of training for the Membership in General Dentistry (MGD) Training Program and the Specialty Pathways
- ➤ Nomination of mentors for the MGD Training Program and trainers for the Specialty Pathways

Examination

- > Nomination of examiners for the MGD, Intermediate and Exit Examinations
- Arrangement of College MGD, Intermediate and Exit Fellowship Examinations
- > Vetting of results of the MGD, Intermediate and Exit Examinations

Others

- > Consider recommendations from the CME Subcommittee
- ➤ Recommendations on DCHK's CPD Programme

I would like to express my heartfelt thanks to all the members for their contributions as well as the support rendered by Ms Julia LAU and Ms Charlotte CHAN.

Dr Katherine Chiu Man LEUNG Chairperson

Specialty Board in Community Dentistry

Chairman : Prof Edward Chin Man LO

Deputy Chairman: Dr Wendy Kwong Man CHAM

Secretary : Dr Frankie Hon Ching SO Members : Dr Sharon Siu Man LEE

Prof Colman McGRATH

Dr Felix Sek Ho YU

Dr Jerome YU

- There are two accredited training centres in Community Dentistry, namely the Faculty of Dentistry of the University of Hong Kong and the Dental Service of the Department of Health of the HKSAR Government. The supervisors of the respective training centres are Prof Edward LO and Dr Wendy CHAM.
- There are currently four Basic Trainees and three Higher Trainees in Community Dentistry.
- An Exit Examination was held on March 27, 2021. Three Higher Trainees, Dr Andrew Yu Tin BUT, Dr Jerry Kwong Shing LIU and Dr Kaye Wing Sze WONG sat for this examination and they all passed. They will be conferred with the Fellowship of CDSHK in Community Dentistry in November 2021.

Prof Edward Chin Man LO Chairman

Specialty Board in Endodontics

Chairperson : Dr Angela Wing Lam HO

Deputy Chairman : Dr Yiu Fai MAK

Secretary : Dr Rachel Siow Wah TAN

Members : Prof Gary Shun Pan CHEUNG

Dr Alex Wai Kwok CHAN

Dr Wai Mei HO Dr Tom Fu Tak HO

Dr Angeline Hui Cheng LEE Dr Robert Pong Yin NG

Approved training institutions:

• Faculty of Dentistry, The University of Hong Kong

• MacLehose Dental Centre, Department of Health (for Higher Training Only)

Supervisors of Training:

• Prof Gary Shun Pan CHEUNG

• Dr Wiley Tak Chiu LAM

As of September, 2021

Number of Fellows in the Specialty: 23

Number of Higher Trainees: 2 Number of Basic Trainees: 12

Meetings:

2 Specialty Board meetings were held in the year 2021

Examinations:

One Basic Trainee sat for the Intermediate Examination in December 2020 One Higher Trainee sat for the Exit Examination in April 2021

Dr Angela Wing Lam HO Chairperson

Specialty Board in Family Dentistry

Chairman : Dr Norman Chi Ming LAW

Deputy Chairman : Dr Chun Sing KUM Secretary : Dr Sheung Chun NG

Members : Dr King Sang AU YEUNG

Dr Raymond Kin Man LEE
Dr Simon Chi Yung LIU
Dr Haston Wai Ming LIU
Dr Philip Chi Hong NG
Dr Kam Kee TANG

Dr Bun Ka YIU

Basic Training

There are three Basic Trainees in Family Dentistry from Government Dental Services and one Basic Trainee from United Christian Hospital for year 2020-2021.

Higher Training

There is no Higher Trainee for year 2020-2021.

Intermediate Examination of Family Dentistry

There is one diet of Intermediate Examination in 2021.

Exit Examination of Family Dentistry

There is no Exit Examination in 2021.

Dr Norman Chi Ming LAW Chairman

Specialty Board in Oral & Maxillofacial Surgery

Chairman : Dr James Kwok Fai CHOW
Deputy Chairman : Dr Antonio Chi Kit TONG
Secretary : Dr Mike Yiu Yan LEUNG
Members : Dr Winnie Wing Shan CHOI

Dr Benjamin Kiang Cheong CHOW

Dr Lai In HO

Dr Philip Kin Man LEE

Dr Albert Chun Fung LEUNG Dr Julianna Cho Hwei LIEW

Dr Peter Chun Yin TO

- The Specialty Board in Oral & Maxillofacial Surgery has decided to conduct independent Intermediate Examinations for Oral & Maxillofacial Surgery from 2020 onwards. The Intermediate Examination in 2021 was held in September and Dr Julianna Cho Hwei LIEW was the Chief Examiner for the Intermediate Examination.
- An Exit Examination was held on 11 January and 15 January 2021 with a total of six candidates. Three candidates passed the examination and three candidates failed the viva examination.
- The next diet of Exit Examination will be scheduled in January 2022. Dr Winnie Wing Shan CHOI will be the Chief Examiner of the Exit Examination.
- Up to September 2021, there are 24 registered trainees in Oral & Maxillofacial Surgery consist of 15 Basic Trainees and 9 Higher Trainees.

Dr James Kwok Fai CHOW Chairman

Specialty Board in Orthodontics

Chairman : Dr Alec Kai Chiu TAM

Deputy Chairman : Dr Franklin Tsang Tsang SHE
Secretary : Dr Ricky Wing Kit WONG
Members : Dr Michael Ngai Ying CHAU

Dr Paul Yun Wah LAU Dr John Yu Kong LING Dr Lily Mei Yan SHUM

Dr Alexander Tin Hong TANG

Dr Edmond Lap Kee TSE

Dr Yangi YANG

Supervisors of Training: Dr Edmond Lap Kee TSE

Dr Ricky Wing Kit WONG

Approved training institutions in Hong Kong:

- 1. Faculty of Dentistry, The University of Hong Kong (Basic and Higher)
- 2. Harbour Building Orthodontic Clinic, Department of Health (Higher)
- 3. Yau Ma Tei Jockey Club Dental Clinic, Department of Health (Higher)
- 4. Department of Dentistry and Maxillofacial Surgery, United Christian Hospital (Higher)

An Intermediate Examination, the first Non-Conjoint Examination, was held in March 2021. All four candidates passed the examination and were allowed to proceed to higher training.

Currently, there are eleven Basic Trainees in their second and third year of training at the Faculty of Dentistry, HKU.

For higher training, there is one Higher Trainee at the Yau Ma Tei Jockey Club Dental Clinic, Department of Health and three jointly at The University of Hong Kong and the United Christian Hospital.

The Higher Training Centre at the United Christian Hospital has recruited higher trainees for the first time in its operation.

Due to the cancellation of the local Conjoint Examination of Membership in Orthodontics by the Faculty of Dental Surgery of Royal College of Surgeons of Edinburgh, our Examiners and Committee Members are currently in the diligent process of organizing our examination archive, setting up questions and examination formats, and training of examiners.

My heartfelt thanks goes to all the serving members of the Specialty Board, examiners, supervisors, and trainers of the College for their invaluable contributions.

Dr Alec Kai Chiu TAM Chairman

Specialty Board in Paediatric Dentistry

Chairman : Dr Shiu Yin CHO

Deputy Chairman: Prof Cynthia Kar Yung YIU

Secretary : Dr Chun Kei LEE

Members : Dr Kitty Mei Yin HSE

Dr Kenneth Kwok Kuen HUI Dr Gillian Hiu Man LEE Dr Hai Ming WONG

The following were highlights of our activities during the year 2020-2021:

- An Intermediate Examination was held in September/October 2020. Three Basic Trainees sat for this examination and all passed.
- An Exit Examination was also held in November 2020. One Higher Trainee sat for this examination and passed.
- Another Intermediate Examination will be held in November 2021. There are three candidates who will sit for this examination.

Dr Shiu Yin CHO Chairman

Specialty Board in Periodontology

Chairman : Prof Wai Keung LEUNG

Deputy Chairman: Dr Dae Hyun LEE

Secretary : Dr Ronald Hung Wai CHENG Members : Dr Gordon Kai Chung CHIU

Dr Simon Kam Yuen HO

Dr King Lun HO

Dr Stanley Man Lung LAI Dr Raymond Yun Lok MAK Dr Irma Hoi Yum SHUM

Dr Ka Wai YIP

Supervisors of Training: Dr Stanley Man Lung LAI –

Faculty of Dentistry, The University of Hong Kong

Dr Becky Mei Sum WOO -

8/F, Sai Ying Pun Dental Clinic, Dental Service, Department of Health (for Higher Training only)

Number of trainers : 21

Number of trainees \cdot : Higher Trainees -6

Basic Trainees – 12

- Exit Examination had been held in February 2021 and one of our Higher Trainees failed. Dr Gordon Kai Chung CHIU served as Chief Examiner.
- Intermediate Examination had been held in December 2020 and one of our Basic Trainees passed. Dr Dae Hyun LEE served as our specialty's Chief Examiner.

Prof Wai Keung LEUNG Chairman

Specialty Board in Prosthodontics

Chairman : Dr Daniel Tak Sang FANG

Deputy Chairman: Prof Michael George BOTELHO

Secretary : Dr Annie Kong Yuk WAN

Members : Dr Chi Kai CHEUNG

Dr Katherine Chiu Man LEUNG

Dr Adrian Sze Ming PONG Dr Edmond Ho Nang POW

Dr Hoi Cheung SHUM Dr Tsz Leung WONG Dr Ching Wah YUNG

Currently, we have *seven* Basic Trainees and *four* Higher Trainees in the Specialist training pathway. One Basic Trainee will sit for the Intermediate Examination this November.

At present, there are three Specialty training centres. The training centre in the Faculty of Dentistry, The University of Hong Kong provides both basic and higher training, of which, Dr Edmond H N POW is the Training Supervisor. The Western Dental Clinic, and the newly accredited Sheung Kwai Chung Prosthodontic Clinic, Dental Service, Department of Health offer higher training. Dr Tsz Leung WONG is the Training Supervisor.

We are very privileged to have 12 trainers providing clinical supervision and advice to our trainees. They are Prof Michael G BOTELHO, Drs. C H CHAN, Robin W C CHUNG, Daniel T S FANG, Edward H T HO, Katherine C M LEUNG, Edmond H N POW, T L WONG, K C YEUNG, Elaine Y L YIU and William C W YUNG. *Three* Fellows are undergoing the two-year Train-the-Trainer programme.

I am indebted to the Specialty Board members for their invaluable contributions, and the Trainers for their tireless dedication in grooming the trainees.

Dr Daniel Tak Sang FANG Chairman

Continuing Medical Education Sub-committee

1. Introduction

It is the objective of the Hong Kong Academy of Medicine to promote the advancement of the art and science of medicine, foster the development of postgraduate medical education and continuing medical education as well as promote the improvement of health care for Hong Kong citizens. The purpose of Continuing Medical Education and Continuous Professional Development (CME/CPD) is to meet these objectives. In the pursuit of lifelong learning with a view to protect our own patients, CME is now required not only from Fellows, but also from our Members and Trainees as well.

The CME Sub-committee follows the policy that accredited CME activities should be educational with an objective to enhance our competence and improve outcome of patient care. Such CME activities must be based upon the best scientific evidence available and be free from any undue or biased commercial influence.

2020 is the first year of the 3-year cycle of CME/CPD between 1 January 2020 and 31 December 2022. In this cycle webinar in form of online live streaming organized by CME providers is also recognised as FCAA. An updated version of the College's Principles and Guidelines on CME and CPD for this cycle (2020-2022) is now available at the College's website.

Any changes in the administration of CME activities are regularly communicated by emails and reported in the College's Newsletter.

2. Composition of the current CME Sub-committee:

The CME Sub-committee comprises the following members:

Name of Fellow	Post
Dr Shiu Yin CHO	Chairman
Dr Katherine Chiu Man LEUNG	Ex-officio Member
Dr Kenneth Kwok Kuen HUI	Secretary
Dr Simon Kam Yuen HO	Member
Dr Wiley Tak Chiu LAM	Member
Dr Julianna Cho Hwei LIEW	Member
Dr Hin Ho SIU	Member
Dr Ka Chun YEUNG	Member
Dr Jerome YU	Member

3. HKAM Programme (CME/CPD Cycle from 1 January 2020 to 31 December 2022) for Fellows:

By the end of July 2021, the College of Dental Surgeons of Hong Kong (CDSHK) has a total of 336 Fellows, in which 13 of them were new Fellows who joined our college during the current CME/CPD cycle on or after 1 January 2021, with the following breakdown:

No. of Fellows brought forward from the previous CME/CPD cycle: ¹323

No. of new Fellows starting the CME/CPD cycle on 1 January 2021: 3

No. of new Fellows starting the CME/CPD cycle on 1 July 2021: 10

The CME requirements for Fellows who started their CME cycle later than 1 January 2020 are counted on a pro rata basis.

The CME/CPD achievements for the 336 Fellows as at 1 August 2021 are tabulated below:

CME/CPD Points	No. of Fellows	Percentage of Fellows
60 or above	201	59.8%
30 to 59	77	22.9%
1 to 29	40	11.9%
0	18	5.4%
Total	336	100%

4. HKAM Programme for Non-FHKAM Specialists (from 1 January 2020 to 31 **December 2022):**

Our College also monitors the CPD performance of 8 Non-FHKAM Specialists, who have their CME cycle identical to our Fellow counterparts. Their CPD profile, as at 1 August 2021, is summarized as follows:

CPD Points	No. of Non-FHKAM Specialists	Percentage of Non-FHKAM Specialists
60 or above	3	37.5%
30 to 59	2	25%
1 to 29	2	25%
0	1	12.5%
Total	8	100%

5. College MGD Holders CME/CPD Cycle (from 1 January 2020 to 31 December 2022):

(Minimum CME/CPD requirement: 60 CME points)

No. of MGD Holders brought forward from the previous CME/CPD cycle: 181 No. of new MGD Holders starting the CME/CPD cycle at 1 January 2021: 11

No. of new MGD Holders starting the CME/CPD cycle at 1 July 2021: 0

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¹ 3 Fellows retired / resigned from active practice in 2020-2021

The CME requirements for MGD holders who started their CME cycle later than 1 January 2020 are counted on a pro rata basis.

The CME/CPD achievements of the 192 MGD holders as at 1 August 2021 are tabulated below:

CME/CPD Points	No. of Members	Percentage of Members
40 or above	135	70.3%
20 to 39	34	17.7%
1 to 19	20	10.4%
0	3	1.6%
Total	192	100%

6. Higher Trainees are also required to attain a minimum of 30 CME points per year.

As at 1 August 2021, there are 27 registered higher trainees and their achievements are tabulated below:

CME/CPD Points	No. of Higher Trainees	Percentage of Higher Trainees
20 or above	21	77.8%
10 to 19	3	11.1%
1 to 9	2	7.4%
0	1	3.7%
Total	27	100%

7. All Fellows, Non-FHKAM Specialists, MGD Holders and Higher Trainees should take every effort to submit their unclaimed CME/CPD activities to the Secretariat within two weeks after the CME/CPD activities, to ensure their inclusion in the cycle.

8. Applications for accreditation of CME/CPD activities for the first 7 months in 2020 of the current CME/CPD cycle:

Between 1 January 2021 and 31 July 2021, the CME Subcommittee has vetted, approved, and accredited a total of 570 (468 approved / 102 rejected) scientific meetings or training courses held locally, overseas or online.

9. Other activities and Future development

The Online CME Record System for MGD members and higher trainees, similar to that of iCMECPD system of HKAM for Fellows, was launched in 2018. Thanks to the IT Committee for their efforts to bring the project into effect.

Alternatives for recording attendance of CME activities are under consideration. Any constructive recommendation is certainly welcome.

Dr Shiu Yin CHO Chairman

Membership Committee

Chairman : Dr Daniel Tak Sang FANG

Members : Dr Chi Kai CHEUNG

Dr Shiu Yin CHO
Dr King Lun HO
Dr Wai Mei HO
Dr Yun Wah LAU
Dr Sheung Chun NG

Dr Hin Ho SIU

Dr Julianna Cho Hwei LIEW

Dr Jerome YU

In 2020-2021, *thirteen* Basic Trainees passed the Intermediate Examinations in their respective Specialties, and were admitted as Members of the College of Dental Surgeons of Hong Kong. All were enrolled as Higher Trainees.

Eleven Higher Trainees completed their specialist training pathways and were admitted as Fellows. The result is tabulated as follows:

Specialty	No. of Fellows admitted
Community Dentistry	3
Endodontics	0
Family Dentistry	0
Oral & Maxillofacial Surgery	4
Orthodontics	3
Paediatric Dentistry	1
Periodontology	0
Prosthodontics	0

One MGD holder was admitted as Member of the College of Dental Surgeons of Hong Kong.

I am indebted to the members of the Membership Committee for their dedication and contributions throughout the year. I must also thank the College Secretariat for their tireless efforts in the preparation of all the necessary documents.

Dr Daniel Tak Sang FANG Chairman

Scientific Meetings Committee

Chairman : Dr Franklin Tsang Tsang SHE
Ex-Officio Member : Dr Julianna Cho Hwei LIEW
Members : Dr Marcus Ho Tak FUNG

Dr Tom Fu Tak HO

Dr Haston Wai Ming LIU

Dr Cheuk Hang SO

Dr Kelvin Chi Pui WAN

Dr Mildred Lok Wun WONG

Dr Tsz Leung WONG

Winter Scientific Meeting 2020

Our Scientific Meeting Committee Members racked our brains and looked into formats and programs which aimed at bringing an educational, thought-provoking and interesting Webinar to our colleagues. The key element of the program was to encourage interflow of ideas and thoughts between different specialties. Therefore, two panel discussions were arranged with session speakers discussing cases requiring multidisciplinary care.

Our President, Dr Yiu Kai WONG kicked off and welcomed our audience to the Webinar themed "When Things Go Wrong, What's Next? Interdisciplinary Management of Complications". We are privileged to have a trio of Orthodontist – Endodontist – Periodontist in the morning session. Our President and Dr Julianna Cho Hwei LIEW participated in the Spring Scientific Meeting, and the morning session speakers were Dr Charles Yat Cheong YEUNG, Dr Angeline Hui Cheng LEE, Dr Dominic King Lun HO and Dr Charlene Chun Lam WU for the panel discussion. In the afternoon, lectures were given by Dr Clive Kin Yue FUNG on Periodontology, Dr Adrian Sze Ming PONG on Prosthodontics and Dr Philip Kin Man LEE on Oral and Maxillofacial Surgery. We are honoured to have invited Dr Raymond Lop Keung CHOW to be the moderator for the afternoon session. The speakers shared their valuable experiences regarding the treatment of implant complications.

Dr Edward FAN walked us through the Montgomery case. The case has left us with a number of clinical concerns as well as ethical arguments. Patients are not always aware of the facts of their treatment after consent-related discussions and they are influenced by the way in which information is presented. Yet the difficulties of conveying information about treatment and risks should not be taken to indicate that patients are incapable of understanding medical information or that patient autonomy in decision making is meaningless. Rather it shows that the communication process has a strong influence on how patients understand, remember and evaulate information – all of which are essential to informed consent.

Thanks to the collaborative efforts of our Speakers, Moderators, Scientific Meetings Committee Members, College Secretariat and the HKAM Technical Team, the Webinar was held smoothly and attracted more than 500 attendees. We would also like to extend our greatest appreciation to our Committee members and CDSHK Secretariat for their support and contributions. Heartfelt thanks also go to our speakers, Fellows, Members, Trainees and all participants for support for this event.

Dr Julianna Cho Hwei LIEW Chairperson (2020)

Spring Scientific Meeting 2021

After the coronavirus outbreak in the city appeared to be slowly stabilizing, the College decided to hold the Scientific Meeting in 'dual mode' for the first time. While over 480 attendees were able to enjoy the lectures at home through online video conferencing, this time, there were also around 40 physical attendees at the Pao Yue Kong Auditorium under stringent precautionary measures.

The theme of the morning meeting was dental trauma. It was our privilege to have our Fellows Professor Nigel KING, Dr Yolanda Yee Hung LAW and Dr Robert Pong Yin NG, and also Plastic Surgeon Dr Lawrence LIU to be our speakers. The lectures covered a broad spectrum of trauma management ranging from children to adults, root canals to clinical crowns, teeth to bone, intraoral to facial soft tissues and private clinics to public hospitals.

In the end of the lectures, there was a panel discussion about the management of a trauma case that was undergoing orthodontic treatment. It was led by our moderators Dr Tom Fu Tak HO and Dr Julianna Cho Hwei LIEW.

In the afternoon, the focus was on sedation under the Private Healthcare Facilities Ordinance (PHFO). We were honoured to have Dr Sharon LEE and Dr John LOW to be our speakers. Dr Lee explained the set-up of day procedure centers that can perform sedation complying to the PHFO. Next, Dr John LOW talked about the science and his protocol of dental clinic-based MAC (Monitored Anesthesia Care). During the lectures, there was a lot of interaction between our speakers and our moderators, President Dr Yiu Kai WONG and Dr Haston Wai Ming LIU.

I would like to thank our speakers, moderators, members of the CDSHK Scientific Meetings Committee and the Council, College Secretariat and the HKAM Technical Team for their collaborative efforts to make this webinar/physical meeting run smoothly. I would also like to thank the attendees of this meeting; we have received positive feedback and many useful comments. We will use this experience to further improve our scientific meetings in the future. Finally, I would also like to acknowledge the support from our sponsors – 3M Hong Kong Limited, GlaxoSmithKline Consumer Healthcare (HK) Limited, MAC Sedation Center and Nobel Biocare Asia, which have played an important part to the success of the event.

Dr Franklin Tsang Tsang SHE Chairman (2021)

Information Technology Committee

Chairman: Dr Tom Fu Tak HO Members: Dr Man Him CHAU

> Dr Ian Albert LAI Dr Yu Hang LAM

Dr Yolanda Yee Hung LAW

Dr Pui Lok POON

Dr Yiu Cheung TSANG

Dr Charles Yat Cheong YEUNG

Dr Jerome YU

The IT Committee continues its efforts to provide efficient, secure and reliable information services to the College.

The online CMECPD program has been further enhanced by integrating the Fellows' information so that the program would replace the old membership system of the College. Information required for the assessment concerning the training for the Basic Trainees and Higher Trainees was also added. Single log-in function was added for Fellows, hence, Fellows can now access the iCMECPD of the Academy through this membership program. Now, the program allows Trainees, Members and Fellows to check and amend their personal information, review their CME record, obtain CME by taking the quizzes of self-study materials and the online payment for annual subscriptions.

The HKAM encourages Colleges to develop an e-Portfolio to record the learning activities and achievement of Trainees so as to facilitate both trainees and trainers to have a good and continuous understanding on the progress of the training. This is still under investigation and discussion for the cost, complexity and the applicability in our College. Moreover, the HKAM has just started to develop an e-learning system. A task force has been set up with representatives from different Colleges to explore the requirement and selection of the platform.

The Committee has also given advice on maintenance of the internet service of the College as follows:

- 1. As examinations go digital, partly due to the COVID-19, a conference camera was purchased. The specification for three notebook computers for the examination was discussed and the procurement is in progress.
- 2. Service for the website maintenance was renewed with Uptown.
- 3. The domain name "cdshk.org" has been renewed for 5 years.
- 4. The broadband service was revised for 3 years.

I would like to express my utmost gratitude to the members of the IT Committee and all the staff of the College Secretariat for their valuable advice and support.

Dr Tom Fu Tak HO Chairman

Committee of General Dentistry

Chairman : Dr Bun Ka YIU

Deputy Chairman : Dr Gerald Hin Ho SIU

Ex-Officio Member: Dr Katherine Chiu Man LEUNG

Members : Dr Francis Wo Chi CHAN

Dr Andy Tin Yan CHIU
Dr Daniel Tak Sang FANG
Dr Ernest Tai Chuen FOO
Dr Raymond Kin Man LEE
Dr Haston Wai Ming LIU

Dr Chi Hong NG

It is my privilege as Chairman of CGD to report the latest MGD development.

New Diet - 2021-2023 MGD Training Programme

The 5th Diet of MGD training cycle was launched at the end of August 2021. A total of 10 candidates had enrolled the MGD Training Programme in the Diet 2021-2023 (including 7 candidates by full examination and 3 re-sit candidates). Even though we received fewer trainee applications, the CGD will continue to advocate for more opportunities in dental training and life-long professional development.

MGD Holders

As a few members resigned and quit in 2020/2021, the CGD would like to update you that we have now a total of 191 MGD holders (as of September 2021)

By Credit Accumulation and Transfer (CAT Diet), one candidate who passed the examination in 2020 and is eligible to be a MGD holder as follows:

Despite the uncertainties and stresses over the last two years, the 2020 MGD Part II Examination (Clinic Visitation) and Part III Conjoint MGD/MRACDS Viva Examination were successfully conducted. I feel so proud of all the candidates who went through the whole examination process, no matter they took full examination or CAT diet. It was so tough of them. I would like to take this opportunity to express my heartfelt thanks to all CGD members, mentors and examiners for their unconditional support and contributions. My special thanks go to Chief Examiner Dr Philip Chi Hong NG for his overwhelming hard work, and to our late Dr Arthur Wai Yuk PANG for his tremendous contributions as Chief Examiner in the previous MGD diets.

Looking forward, I sincerely hope the road to general dental practitioner training is always open for those who intend to learn. Their achievement will in turn benefit the general public.

We look forward to another fruitful year in 2022.

Dr Bun Ka YIU Chairman

Scholarship Committee

Chairman: Dr Simon Kam Yuen HO

Members : Dr Katherine Chiu Man LEUNG

Dr Chun Kei LEE

Provision of quality education and training to our members is one of the key mission of the College of Dental Surgeons of Hong Kong. CDSHK Scholarship is established under this directive to provide opportunities for our young Fellows and Higher Trainees to broaden their experience and knowledge through advanced overseas training.

Owing to the COVID-19 pandemic, the Council has regrettably decided to suspend the Scholarship Award for Year 2021 and protect our members from unnecessary exposure to the pandemic. The College Council will resume the Scholarship Award when the global situation may allow for safe travelling.

Lastly, I would like to express my sincere thanks to Dr Katherine Chiu Man LEUNG, Dr Chun Kei LEE for their contributions to the Scholarship Committee and Ms Charlotte CHAN, Senior Executive Officer and Ms Cecilia LAW, Executive Officer (Account) for their support and assistance.

Dr Simon Kam Yuen HO Chairman

House Committee

Chairman: Dr Simon Kam Yuen HO

Members : Dr Chun Kei LEE

Dr Yolanda Yee Hung LAW

Firstly, I would like to express my sincere gratitude to Dr Chun Kei LEE and Dr Yolanda Yee Hung LAW for their expertise and contribution to the House Committee and administration of the College Secretariat.

In order to align Secretariat resources to the College's strategic priorities such as conducting examinations of eight Specialties, organising Scientific Meetings, supporting Specialty Board meetings, incorporation of virtual platform for education and examination, managing training activities and various administration issues, re-structure of the Secretariat had been conducted by the House Committee since 2020 and completed recently in October as scheduled. Through a better alignment of human resources and division of labour, it will further enhance the efficiency and effectiveness of our Secretariat. Individual staff will excel not only in their specific core duties but also be able to work collectively as a team to serve our members and support our leadership. Besides, staff performance will be assessed objectively through the revised appraisal and performance-based merit system.

Currently, the College Secretariat consists of three Executive Officers. Ms Julia LAU (Training) is responsible for the arrangement of Membership of General Dentistry and other membership and training activities. Ms Cecilia LAW (Account) will coordinate and execute all aspects of accounting, reception and publication matters. Ms Serina SO (Education) coordinates in various aspects of CME/CPD activities and maintaining the Secretariat database. Together with the outstanding leadership of Ms Charlotte CHAN, Senior Executive Officer who coordinates and supervises the office, the Secretariat delivers a distinctive and professional administration service which is vital and strategically important to the College's function and success. Therefore, the House Committee would like to express our sincere thanks to each Secretariat staff for their hard work and commitment to the College.

Dr Simon Kam Yuen HO Chairman

Publication Committee

Chairman : Dr Stanley Man Lung LAI
Members : Dr Amelia Wan Tin CHEUNG

Dr Julian T CHEUNG

Dr Angeline Hui Cheng LEE Dr Franklin Tsang Tsang SHE

Like every year, the Publication Committee has the responsibility to publish the Spring and Autumn Newsletters as well as the Annual Report. These serve as important communication links, whereby developments of the College, activities of various Specialty Boards and Committees can be disseminated to our Fellows and Members.

The Newsletters are distributed to our Fellows and Members electronically through email and posted on the College website www.cdshk.org. We would appreciate it if our Fellows and Members would contact the College Secretariat if they have any difficulty in receiving such information.

During the past year, we faced many challenges in having both academic and social meetings with one another physically. By producing the Annual Report and Newsletters, we are at least able to update and interchange information among Fellows and Members which hopefully help to build a strong sense of belonging to the College. It is our hope that in the coming years we can meet with our Fellows and Members face to face to share their life and career.

I would like to thank our members for their constructive contributions and most importantly, I also would like to take this opportunity to express my sincere gratitude to Miss Charlotte CHAN, the College Senior Executive Officer, who leads her team in the meticulous preparation of these publications.

Dr Stanley Man Lung LAI Chairman

Dental Young Fellows Chapter

Chairperson : Dr Yolanda Yee Hung LAW
Vice-chairperson : Dr Dominic King Lun HO
Secretary : Dr Mildred Lok Wun WONG
Committee Members : Dr Alex Man Him CHAU

Dr Amelia Wan Tin CHEUNG

Dr Julian T CHEUNG Dr Walter Yu Hang LAM

Dr Charles Yat Cheong YEUNG

Establishment of DYFC

The Dental Young Fellows Chapter (DYFC), a subcommittee under the College of Dental Surgeons of Hong Kong (CDSHK), was successfully set up in 2021. With support from the College Council and Specialty Boards of the CDSHK, the first DYFC was formed by representatives from each of the eight dental specialties. All individuals who have become Fellows of the CDSHK for not more than 10 years will become members of the DYFC and be considered as "Young Fellows". The DYFC can act as a platform of communication between Young Fellows and the College Council on training and other issues relevant to Young Fellows. Interflow, collaboration and networking among Young Fellows can be enhanced through their engagement in CDSHK activities, and their sense of belonging to the CDSHK will be strengthened.

Activities of DYFC in 2021

The term of the first DYFC lasted from April 2021 to March 2022. The first Committee meeting was held in January 2021 to start the preparation with guidance from previous HKAM Young Fellows Chapter representatives Dr Tom Fu Tak HO and Dr Julianna Cho Hwei LIEW. The committee members were also nominated to join various subcommittees of the CDSHK including the Scientific Committee, the IT Committee and the Publication Committee.

The DYFC organized its first activity "More than Dentistry – An Introduction to CDSHK Specialist Pathways" which was held on 29 July 2021. The webinar was started off by Dr Yiu Kai WONG, the President of the CDSHK, to introduce the CDSHK and various training pathways. Young Fellows from each Specialty then shared their journeys through their training pathways, including academic challenges and other interesting experiences along the way. It was well received by dental students, young graduates and Fellows, with good coverage on different aspects throughout the specialist training pathway.

Upcoming activities of DYFC

A Young Fellows Seminar is planned to be held in early 2022 to foster academic exchange among Young Fellows. Other social activities such as sports competitions or social gatherings will be held if the pandemic situation allows.

Young Fellows are also encouraged to engage in other activities organized by the Academy of Medicine and their Young Fellows Chapter to strengthen relations with other medical specialties.

I would like to thank the first committee of the DYFC for their support and efforts in bringing DYFC from planning to establishment, from idea to realization. The Secretariat also contributed to bring together the activities of the DYFC smoothly. The support from CDSHK, Specialty Boards and most importantly, the Young Fellows are essential to guide the DYFC forward. We are looking forward to seeing all Young Fellows in the upcoming activities soon.

Dr Yolanda Yee Hung LAW Chairperson

Treasurer's Report

In the financial year ended 31st March 2021, the College recorded a surplus of HK\$172,025. The accumulated fund of the College was HK\$5,418,049.

The main source of income of the College was the membership and subscription fees. There was no increase of the annual subscription fee in the past two years. The income generated from the subscription fees increased gently due to increase in the number of Fellows and Members. Another main source of income was the Membership and Fellowship examination fees. There was a one-off Government subsidy of \$216,000 under the Employment Support Scheme and this contributed to the small surplus in this financial year. Among the many items of expenses, the salary and allowance of the Secretariat accounted for more than 40% of the total expenses. Another major expense was the legal charges (\$1.1M) of the litigation case.

On behalf of the College, I would like to express our sincere gratitude to our Auditor, Dr Eric LI Ka Cheung of Messrs. Li, Tang, Chen & Co. for his professional advice and dedicated service in the past year and he kindly accepted our reappointment for the coming year. I need to thank Ms. Cecilia LAW, our Executive Officer, for her excellent performance in the accounts handling. Last but not least, I would like to take this opportunity to thank Ms. Charlotte CHAN, our Senior Executive Officer and the Secretariat for their support in maintaining a healthy financial status.

Dr Chun Kei LEE Honorary Treasurer

THE COLLEGE OF DENTAL SURGEONS OF HONG KONG

(Incorporated in Hong Kong with limited liability by guarantee)

REPORT OF THE COUNCIL AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

THE COLLEGE OF DENTAL SURGEONS OF HONG KONG

(Incorporated in Hong Kong with limited liability by guarantee)

REPORT OF THE COUNCIL

The council has pleasure in presenting its report together with the audited financial statements for the year ended 31 March 2021.

PRINCIPAL ACTIVITIES

The principal activities of the college are promoting for the public benefit the advancement of knowledge in the field of dental surgery and its associated subjects and promoting training and research in dental surgery.

FINANCIAL STATEMENTS

The financial performance of the college for the year ended 31 March 2021 and the financial position of the college at that date are set out in the financial statements on pages 6 to 16.

EXECUTIVE COUNCIL MEMBERS

President

Dr. Yiu Kai WONG

Vice-Presidents

Dr. Shiu Yin CHO

Dr. Katherine C. M. LEUNG

Honorary Secretary:

Dr. Kam Yuen HO

Honorary Treasurer:

Dr. Chun Kei LEE

Censor-in-Chief

Dr. Daniel T. S. FANG

Councilors

Dr. Fu Tak HO

Dr. Wai Mei HO Dr. Yee Hung LAW Prof. Wai Keung LEUNG Dr. Julianna Chow Hwei LIEW Dr. Stanley Man Lung, LAI

Dr. Tsang Tsang SHE

Dr. Cheuk Hang SO

Dr. Tsz Leung WONG

Dr. Robert Pong Yin NG

Dr. Edmond Ho Nang POW

(Appointed on 23.11.2020)

(Resigned on 23.11.2020)

(Resigned on 23.11.2020)

EXECUTIVE COUNCIL MEMBERS

In accordance with articles 40, 41 and 43 of the college's articles of association, all existing executive council members shall continue to hold office.

THE COLLEGE OF DENTAL SURGEONS OF HONG KONG

(Incorporated in Hong Kong with limited liability by guarantee)

REPORT OF THE COUNCIL

EXECUTIVE COUNCIL MEMBERS' INTERESTS

No contracts of significance to which the college was a party and in which the executive council members had a material interest subsisted at the end of the year or at any time during the year.

At no time during the year was the college a party to any arrangements to enable the executive council members of the college to acquire benefits by means of the acquisition of shares in, or debentures of, the college or any other body corporate.

MANAGEMENT CONTRACTS

No contracts concerning the management and administration of the whole or any substantial part of the business of the college were entered into or existed during the year.

AUDITORS

The financial statements have been audited by Messrs. Li, Tang, Chen & Co. who retire but, being eligible, offers themselves for re-appointment.

On behalf of the Board

Dr. Yiu Kai WC President

Hong Kong, 16 AUG 2021



17/F Leighton Centre 77 Leighton Road Causeway Bay Hong Kong Fax : (852) 3583 8001 E-mail: info@litangchen.com

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE COLLEGE OF DENTAL SURGEONS OF HONG KONG (incorporated in Hong Kong with limited liability by guarantee)

OPINION

We have audited the financial statements of The College of Dental Surgeons of Hong Kong ("the college") set out on pages 6 to 16, which comprise the statement of financial position as at 31 March 2021, and the statement of comprehensive income, the statement of changes in funds and the statement of cash flows for the year then ended, and notes on the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements give a true and fair view of the financial position of the college as at 31 March 2021 and of its financial performance and its cash flows for the year then ended in accordance with Hong Kong Financial Reporting Standards for Private Entities ("HKFRS for Private Entities") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and have been properly prepared in compliance with the Hong Kong Companies Ordinance.

BASIS FOR OPINION

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

OTHER INFORMATION

The executive council members are responsible for the other information. The other information comprises the information included in the report of the council, 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, 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.

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李 湯 陳 會 計 師 事 務 所 LI, TANG, CHEN & CO. Certified Public Accountants (Practising)

RESPONSIBILITIES OF EXECUTIVE COUNCIL MEMBERS AND THOSE CHARGED WITH GOVERNANCE FOR THE FINANCIAL STATEMENTS

The executive council members are responsible for the preparation of financial statements that give a true and fair view in accordance with HKFRS for Private Entities issued by the HKICPA, and for such internal control as the executive council members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the executive council members are responsible for assessing the college'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 executive council members either intend to liquidate the college or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the college'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. This report is made solely to you, as a body, in accordance with section 405 of the Hong Kong Companies Ordinance, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with HKSAs, we exercise professional judgment and maintain professional skepticism 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 college's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the councillors of the college.

to	be	cont'	d/						

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

- Conclude on the appropriateness of the executive council members' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the college'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 college 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 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.

Li, Tang, Chen & Co.

L'Tay Chen & Co.

Certified Public Accountants (Practising)

17/F Leighton Centre77 Leighton Road

Causeway Bay

Hong Kong

16 AUG 2021

RCCM/ACKC

THE COLLEGE OF DENTAL SURGEONS OF HONG KONG STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2021

	<u>Note</u>	<u>2021</u> HK\$	<u>2020</u> HK\$
NON-CURRENT ASSETS			
Property, plant and equipment	5	20,004	35,185
CURRENT ASSETS			
Inventories Cash and bank balances	6 7	78,291 5,603,856 5,682,147	84,291 5,674,661 5,758,952
Deduct: CURRENT LIABILITIES			
Accrued expenses and other payables Members' subscription fees received in advance		11,220 272,882 284,102	9,500 538,613 548,113
NET CURRENT ASSETS		5,398,045	5,210,839
NET ASSETS		5,418,049	5,246,024
Representing:			
ACCUMULATED FUNDS		5,418,049	5,246,024

The financial statements on pages 6 to 16 were approved and authorised for issue by the council on 16 AUG 2021

Dr. Chun Kei LEE

Honorary Treasurer

Dr. Kam Yuen HO Honorary Secretary

STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 31 MARCH 2021

	<u>Note</u>	2021 HK\$	<u>2020</u> HK\$
INCOME			
Membership and subscription fees Surplus on Exit Examination and Assessment Bank interest income Surplus on CME program Surplus on FCDSHK Exam in Specialty of Oral & Maxillofacial Surgery, Orthodontics, Periodontology & Restorative Dentistry Surplus on Scientific meeting Exchange gain Surplus on MGD program Government subsidy under Employment Support Scheme	3	1,703,927 445,352 5,128 44,385 325,393 91,489 29,345 134,272 216,000 2,995,291	1,627,488 308,258 6,414 56,388 49,928 17,835
Deduct: EXPENDITURE			
Auditor's remuneration Advertising expenses Bank charges Cleaning Deficit on MGD program Deficit on conjoint examination Deficit on Expert Witness Workshop Depreciation Exchange loss Function expenses Insurance Legal and professional fees Management fee Mandatory Provident Fund contribution Overseas expenses Postage Rates Repairs and maintenance Salaries and allowances Stationery and printing Sundry expenses Telephone and fax Travelling	4	11,000 2,750 9,600 	9,100 980 4,119 9,400 121,532 152,547 7,461 169,162 9,972 71,496 32,521 664,380 133,564 54,319 14,111 13,284 7,569 187,876 1,228,405 29,505 44,523 15,934 3,369 2,985,129
SURPLUS/(DEFICIT) AND TOTAL COMPREHENSIVE EXPENSE FOR THE YEAR	AR	172,025	(918,818)

李 湯 陳 會 計 師 事 務 所 LI, TANG, CHEN & CO. Certified Public Accountants (Practising)

THE COLLEGE OF DENTAL SURGEONS OF HONG KONG

STATEMENT OF CHANGES IN FUNDS

FOR THE YEAR ENDED 31 MARCH 2021

	Accumulated funds
	HK\$
Balance at 1.4.2019	6,164,842
Deficit and total comprehensive income for the year	(918,818)
Balance at 31.3.2020 and 1.4.2020	5,246,024
Surplus and total comprehensive expense for the year	172,025
Balance at 31.3.2021	5,418,049

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	<u>Note</u>	2021 HK\$	2020 HK\$
OPERATING ACTIVITIES			
Surplus/(deficit) for the year Adjustments for: Bank interest income Depreciation Operating surplus/(deficit) before working capital changes Decrease in inventories Increase in accrued expenses and other payables		172,025 (5,128) 15,181 182,078 6,000 1,720	(918,818) (6,414) 169,162 (756,070) 8,460 400
Decrease in members' subscription fees received in advance Net cash used in operating activities		(265,731) (75,933)	(54,248) (801,458)
INVESTING ACTIVITIES			
Bank interest received Purchases of property, plant and equipment Increase in time deposit with bank maturity over 3 months Net cash generated from/(used in) investing activities		5,128 - (4,667) 461	6,414 (20,400) (3,082) (17,068)
NET DECREASE IN CASH AND CASH EQUIVALENTS		(75,472)	(818,526)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR		4,644,255	5,462,781
CASH AND CASH EQUIVALENTS AT END OF YEAR		4,568,783	4,644,255
ANALYSIS OF BALANCES OF CASH AND CASH EQUIVALENTS			
Cash and bank balances	7	4,568,783	4,644,255

李 湯 陳 會 計 師 事 務 所 LI, TANG, CHEN & CO. Certified Public Accountants (Practising)

THE COLLEGE OF DENTAL SURGEONS OF HONG KONG

NOTES ON THE FINANCIAL STATEMENTS

1. GENERAL INFORMATION

The College of Dental Surgeons of Hong Kong ("the college") was incorporated in Hong Kong on 23 February 1993 as a company limited by guarantee. Every member of the college undertakes to contribute, if required, an amount not exceeding HK\$100 to the assets of the college in the event of its being wound up.

The address of the registered office of the college is Room 902, HKAM Jockey Club Building, 99 Wong Chuk Hang Road, Aberdeen, Hong Kong.

The college is engaged in promoting for the public benefit the advancement of knowledge in the field of dental surgery and its associated subjects and promoting training and research in dental surgery.

The financial statements are presented in Hong Kong dollars which is the same as the functional currency of the college.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the periods presented, unless otherwise stated.

a) Basis of preparation:

These financial statements have been prepared in accordance with Hong Kong Financial Reporting Standard for Private Entities ("HKFRS for Private Entities") issued by the Hong Kong Institute of Certified Public Accountants ("HKICPA") and the Hong Kong Companies Ordinance. These financial statements have been prepared under historical cost convention.

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

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

NOTES ON THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

b) Property, plant and equipment:

Property, plant and equipment, other than construction in progress are stated at cost less accumulated depreciation and accumulated impairment losses. The cost of an asset comprises its purchase price and any directly attributable costs of bringing the asset to its working condition and location for its intended use. Expenditure incurred after the property, plant and equipment have been put into operation, such as repairs and maintenance, is normally charged to the statement of comprehensive income in the period in which it is incurred. In situations where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefits expected to be obtained from the use of the property, plant and equipment, the expenditure is capitalised as an additional cost of that asset.

Depreciation on property, plant and equipment is calculated by the straight-line method to allocate cost to their residual value over their estimated useful lives as follows:

College gowns	20% per annum
Leasehold improvement	20% per annum
Furniture and fixtures	20% per annum
Office equipment	20% per annum

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. The gain or loss arising on derecognition of the asset (calculated as the difference between the net sale proceeds and the carrying amount of the asset is included in the statement of comprehensive income in the year in which the item is derecognized).

c) Inventories:

Inventories are stated at the lower of cost and net realizable value. Cost is calculated by using the weighted average method. Net realizable value is determined by management based on prevailing market conditions.

d) Impairment:

At the end of each reporting period, the college reviews internal and external sources of information to determine whether the carrying amounts of its tangible assets have suffered an impairment loss or impairment loss previously recognised no longer exists or may be reduced. If any such indication exists, the recoverable amount of the asset is estimated, based on the higher on its net selling price and value in use.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment losses are recognised as an expenditure immediately.

NOTES ON THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

d) Impairment: (cont'd)

A reversal of impairment losses is limited to the carrying amount of the asset that would have been determined had no impairment loss been recognised in prior years. Reversal of impairment losses is recognised as income immediately.

Impairment loss on financial assets which is carried at amortised cost is measured as the difference between the asset's carrying amount the present value of estimated future cash flows discounted at the financial asset's original effective interest rate.

e) Revenue recognition:

Income from subscription and entrance fees is recognised on an accruals basis.

Income from meeting, course and examination is recognised upon completion of services provided.

Interest income is recognised as it accrues using effective interest method.

f) Related parties:

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

NOTES ON THE FINANCIAL STATEMENTS

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

- f) Related parties: (cont'd)
 - b) An entity is related to the college if any of the following conditions applies: (cont'd)
 - viii) The entity, or any member of a group of which it is a part, provides key management personnel services to the group or to the group's parent.

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

g) Cash and cash equivalents:

For the purpose of the statement of cash flows, cash and cash equivalents comprise cash on hand and demand deposits, and short term highly liquid investments which are readily convertible into known amounts of cash and which are subject to an insignificant risk of changes in value, and have a short maturity of generally within three months when acquired, less bank overdrafts which are repayable on demand and form an integral part of the college's cash management.

h) Retirement benefit costs:

The college joins a defined contribution retirement scheme under the Mandatory Provident Fund Schemes Ordinance (the "MPF Scheme") for those employees of the college.

The college's contributions to the MPF Scheme are made based on a percentage of the eligible employees' relevant income as defined in the Mandatory Provident Fund Schemes Ordinance. These contributions are expensed as incurred. The assets of the scheme are held separately from those of the college in independently administered funds.

i) Government grants:

Government grants are recognised in the statement of financial position initially when there is reasonable assurance that they will be received and that the college will comply with the conditions attaching to them. Grants that compensate the college for expenses incurred are recognised as revenue in the statement of comprehensive income on a systematic basis in the same periods in which the expenses are incurred. Grants that compensate the college for the cost of an asset are deducted in arriving at the carrying amount of the asset and consequently are recognized in the statement of comprehensive income over the useful life of the asset.

3. MEMBERSHIP AND SUBSCRIPTION FEES

	<u>2021</u> HK\$	<u>2020</u> HK\$
Members' subscriptions Members' entrance fees	1,568,903 135,024	1,542,113 85,375
	1,703,927	1,627,488

THE COLLEGE OF DENTAL SURGEONS OF HONG KONG NOTES ON THE FINANCIAL STATEMENTS

4. **DEFICIT ON CONJOINT EXAMINATION**

	<u>2021</u> HK\$	<u>2020</u> HK\$
Examination fee received Less: expenses Less: reimbursement of share of surpluses in prior years to The Royal College of Surgeons of	-	(152,547)
Edinburgh		
	_	(152,547)

5. PROPERTY, PLANT AND EQUIPMENT

	College gowns HK\$	Leasehold improvement HK\$	Furniture and fixtures HK\$	Office equipment HK\$	Total HK\$
Cost: At 1 April 2020 Additions	184,490	922,800	54,575	527,478	1,689,343
31 March 2021	184,490	922,800	54,575	527,478	1,689,343
Accumulated depreciation: At 1 April 2020	167,750	922,820	54,575	509,033	1,654,158
Charge for the year At 31 March 2021	5,940 173,690	922,820	54,575	509,033	1,034,138 15,181 1,669,339
Net book value: At 31 March 2021	10,800	-	-	9,204	20,004
At 31 March 2020	16,740		-	18,445	35,185

NOTES ON THE FINANCIAL STATEMENTS

6. INVENTORIES

	<u>2021</u> HK\$	2020 HK\$
Diploma folders College ties and crests Heraldic Shields and paper gift boxes Past president pin and meritorious	3,500 19,491 1,800 57,260	5,600 19,491 16,740 53,500
	78,291 ======	84,291

The cost of inventories recognised in the statement of comprehensive income during the year amounted to HK\$ Nil (2020: HK\$ Nil).

7. CASH AND BANK BALANCES

	<u>2021</u> HK\$	<u>2020</u> HK\$
Time deposit with a bank with maturity over 3 months Other short-term deposit, cash and bank balances	1,035,073 4,568,783	1,030,406 4,644,255
	5,603,856	5,674,661

The effective interest rates on time deposits with a bank deposit rate at 0.15% (2020: 0.45% per annum) per annum.

Cash at banks earns interest at floating rates based on daily bank deposit rates. Short-term time deposits were made for varying periods and earn interest at the respective short-term time deposits rates.

8. TAXATION

No provision for Hong Kong profits tax or deferred tax has been made as, in the opinion of the councillors, the college is not deemed to be chargeable to profits tax under section 24(1) of the Inland Revenue Ordinance.

NOTES ON THE FINANCIAL STATEMENTS

9. EXECUTIVE COUNCIL MEMBERS' REMUNERATION

Executive council members' remuneration disclosed pursuant to section 383 of the Hong Kong Companies Ordinance (Cap. 622) and Companies (Disclosure of Information about the Benefits of Directors) Regulation (Cap. 622G) is as follows:

	<u>2021</u> HK\$	<u>2020</u> HK\$
Fees Other emoluments	Ni l Ni l	Ni 1 Ni 1

10. RELATED PARTY TRANSACTIONS

During the year, the college had the following related party transactions in the normal course of business.

	<u>2021</u> HK\$	<u>2020</u> HK\$
Remuneration of key management personnel	-	-
Management fee paid to Hong Kong Academy of Medicine	153,300	133,564

In the opinion of the executive council members, the above-mentioned related party transaction was carried out on normal commercial terms.

THE COLLEGE OF DENTAL SURGEONS OF HONG KONG "MGD TRAINING PROGRAMME 2018-2020"

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 1 APRIL 2018 TO 28 FEBRUARY 2020



17/F Leighton Centre 77 Leighton Road Causeway Bay Hong Kong Fax: (852) 3583 8001 E-mail: info@litangchen.com

INDEPENDENT AUDITOR'S REPORT TO THE COLLEGE OF DENTAL SURGEONS OF HONG KONG

OPINION

We have audited the income and expenditure account set out on page 3 in respect of the Activity "Membership in General Dentistry ("MGD") Training Programme 2018-2020" ("the activity") held by The College of Dental Surgeons of Hong Kong ("CDSHK") ("the income and expenditure account"), which has been prepared in accordance with the Hong Kong Financial Reporting Standards ("HKFRSs").

In our opinion, the income and expenditure account gives a true and fair view of the surplus for the period from 1 April 2018 to 28 February 2020 of the activity "MGD Training Programme 2018-2020" in accordance with the HKFRSs.

BASIS FOR OPINION

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

CDSHK'S RESPONSIBILITY FOR THE INCOME AND EXPENDITURE ACCOUNT

CDSHK as an administrator of the Activity is responsible for the preparation of the income and expenditure account of the MGD Training Programme 2018-2020 that gives a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and the true and fair presentation of the income and expenditure account that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

In preparing the income and expenditure account, the CDSHK is responsible for assessing the Activity'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 CDSHK either intends to liquidate the Activity or to cease operations, or has no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE INCOME AND EXPENDITURE ACCOUNT

Our objectives are to obtain reasonable assurance about whether the income and expenditure account as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

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AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE INCOME AND EXPENDITURE ACCOUNT (CONT'D)

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these income and expenditure account.

As part of an audit in accordance with HKSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the income and expenditure account, 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 Activity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by CDSHK.
- Conclude on the appropriateness of CDSHK of the Activity'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 activity'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 income and expenditure account 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 activity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the income and expenditure account, and whether the income and expenditure account represents the underlying transactions and events in a manner that achieves fair presentation.

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.

Li, Tang, Chen & Co.

LiTary Chen & Co.

Certified Public Accountants (Practising)

17/F Leighton Centre

77 Leighton Road

Causeway Bay Hong Kong

riong Kong

16 AUG 2021

RCCM/ACKC

THE COLLEGE OF DENTAL SURGEONS OF HONG KONG "MGD Training Programme 2018-2020"

INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD FROM 1 April 2018 to 28 February 2020

	HK\$	HK\$
INCOME		
Course fee income		836,100
LESS: EXPENDITURE		
Audit fee Additional Staff Cost Course fee Courtesy Meal Honorarium fees Postage Printing & Stationery Refreshment Sundry Expense Transportation and courier Venue rental and catering	4,500 8,237 26,000 61,254 143,000 536 14,241 3,684 178 111 65,280	327,021
SURPLUS FOR THE PERIOD		509,079

Approved and authorised for issue by The College of Dental Surgeons of Hong Kong:

Dr. Wong Yiu Kai

President

The College of Dental Surgeons of Hong Kong

Date: 16 AUG 2021

THE COLLEGE OF DENTAL SURGEONS OF HONG KONG AND THE ROYAL AUSTRALASIAN COLLEGE OF DENTAL SURGEONS "MGD CONJOINT EXAMINATION PROGRAMME 2018-2020"

INCOME AND EXPENDITURE ACCOUNT FOR THE PERIOD FROM 1 AUGUST 2018 TO 16 OCTOBER 2020 17/F Leighton Centre 77 Leighton Road Causeway Bay Hong Kong Fax : (852) 3583 8001 E-mail: info@litangchen.com

INDEPENDENT AUDITOR'S REPORT TO THE COLLEGE OF DENTAL SURGEONS OF HONG KONG AND THE ROYAL AUSTRALASIAN COLLEGE OF DENTAL SURGEONS

OPINION

We have audited the income and expenditure account set out on page 3 in respect of the activity "Membership in General Dentistry ("MGD") Conjoint Examination Programme 2018-2020" ("the Activity") held by The College of Dental Surgeons of Hong Kong ("CDSHK") and The Royal Australasian College of Dental Surgeons ("RACDS") ("the income and expenditure account"), which has been prepared in accordance with the Hong Kong Financial Reporting Standards ("HKFRSs").

In our opinion, the income and expenditure account gives a true and fair view of the surplus for the period from 1 August 2018 to 16 October 2020 of the Activity in accordance with the HKFRSs.

BASIS FOR OPINION

We conducted our audit in accordance with Hong Kong Standards on Auditing ("HKSAs") issued by the HKICPA. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Income and Expenditure Account* section of our report. We are independent of CDSHK and RACDS in accordance with the HKICPA's *Code of Ethics for Professional Accountants* ("the Code"), and we have fulfilled other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CDSHK'S RESPONSIBILITY FOR THE INCOME AND EXPENDITURE ACCOUNT

CDSHK as an administrator of the Activity is responsible for the preparation of the income and expenditure account of the MGD Conjoint Examination Programme 2018-2020 that gives a true and fair view in accordance with Hong Kong Financial Reporting Standards issued by the Hong Kong Institute of Certified Public Accountants. This responsibility includes designing, implementing and maintaining internal control relevant to the preparation and the true and fair presentation of the income and expenditure account that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

In preparing the income and expenditure account, the CDSHK is responsible for assessing the Activity'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 CDSHK either intends to liquidate the activity or to cease operations, or has no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE INCOME AND EXPENDITURE ACCOUNT

Our objectives are to obtain reasonable assurance about whether the income and expenditure account as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. This report is made solely to you, as a body, in accordance with our agreed terms of engagement, and for no other purpose. We do not assume responsibility towards or accept liability to any other person for the contents of this report.

to	be	cont'	d/						

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE INCOME AND EXPENDITURE ACCOUNT (CONT'D)

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with HKSAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these income and expenditure account.

As part of an audit in accordance with HKSAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the income and expenditure account, 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 Activity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by CDSHK and RACDS.
- Conclude on the appropriateness of CDSHK and RACDS of the Activity'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 activity'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 income and expenditure account 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 activity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the income and expenditure account, and
 whether the income and expenditure account represents the underlying transactions and events in a
 manner that achieves fair presentation.

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.

Li, Tang, Chen & Co.

LiTorphen & la.

Certified Public Accountants (Practising)

17/F Leighton Centre 77 Leighton Road

Causeway Bay

Causeway Da

Hong Kong

16 AUG 2021

RCCM/ACKC

THE COLLEGE OF DENTAL SURGEONS OF HONG KONG AND THE ROYAL AUSTRALASIAN COLLEGE OF DENTAL SURGEONS - "MGD Conjoint Examination Programme 2018-2020"

INCOME AND EXPENDITURE ACCOUNT

FOR THE PERIOD FROM 1 August 2018 TO 16 October 2020

	Amount received from/ (paid by) CDSHK HK\$	Amount received from/ (paid by) RACDS HK\$	<u>Total</u> HK\$
INCOME			
Examination fee income	290,000	62,500	352,500
LESS: EXPENDITURE			
Audit fee Additional staff costs Courtesy meal Honorarium Postage Sundry expenses Refreshment Stationery and printing Transportation fee Venue rental	(4,500) (6,891) (6,442) (62,600) (6,552) (5,478) (645) (451) (2,042) (34,760) (130,361)	(694) (2,500) - - - - - (262) (3,456)	(4,500) (7,585) (6,442) (65,100) (6,552) (5,478) (645) (451) (2,042) (35,022) (133,817)
SURPLUS FOR THE PERIOD	159,639	59,044	218,683

Approved and authorised for issue by The College of Dental Surgeons of Hong Kong:

Dr. WONG Yiu Kaj

President

The College of Dental Surgeons of Hong Kong

Date: 16 AUG 2021

EXAMINERS FOR INTERMEDIATE EXAMINATIONS 2020 - 2021

Panel of Examiners for Intermediate Examination in Specialties of Endodontics, Periodontology, Prosthodontics

December 2020

Endodontics

Dr Carlo CASTELLUCCI

Dr Bonnie Mei Ling CHIU

Dr Angela Wing Lam HO

Dr Shirely Ching Nor LAI

Dr Siu Fai LEUNG

Prof Paula NG (External Examiner)

Dr Robert Pong Yin NG

Dr Rachel TAN

Periodontology

Dr Dae Hyun LEE (Chief Examiner)

Dr Ronald Hung Wai CHENG

Dr Gordon Kai Chung CHIU

Dr Clive Kin Yue FUNG

Dr Simon Kam Yuen HO

Dr King Lun HO

Dr Stanley Man Lung LAI

Prof Wai Keung LEUNG

Dr Raymond Yun Lok MAK

Dr Vincent Kwai Shing NGAI

Dr Irma Hoi Yum SHUM

Adj. A/Prof Benjamin T K TAN (External Examiner)

Dr Becky Mei Sum WOO

Dr Ka Wai YIP

Prosthodontics

Prof Michael BOTELHO

Dr Chi Kai CHEUNG

Dr Daniel Tak Sang FANG

Dr Edward Huen Tai HO

Dr Katherine Chiu Man LEUNG

Dr Edmond Ho Nang POW

Prof Mark THOMASON (External Examiner)

Dr Tsz Leung WONG

Dr William Ching Wah YUNG

Panel of Examiners for Intermediate Examination in Specialty of Oral & Maxillofacial Surgery

September 2021

Dr Julianna Cho Hwei LIEW (Chief Examiner)

Dr Chi Tung CHEUNG

Dr Siu Chung FUNG

Dr Philip Kin Man LEE

Dr Andrew OW (External Examiner)

Dr Richard Yuxiong SU

Dr Antonio Chi Kit TONG

Panel of Examiners for Intermediate Examination in Specialty of Orthodontics

March 2021

Dr Michael Ngai Ying CHAU

Dr Paul Yun Wah LAU

Dr John Yu Kong LING

Dr Franklin Tsang Tsang SHE

Dr Lily Mei Yan SHUM

Dr Alec Kai Chiu TAM

Dr Alexander Tin Hong TANG

Dr Edmond Lap Kee TSE

Dr Ricky Wing Kit WONG

Dr Yanqi YANG

EXAMINERS FOR EXIT EXAMINATIONS 2020 - 2021

Panel of Examiners for Exit Examination in Specialty of Community Dentistry

March 2021

Prof Peter ARROW (External Examiner)

Prof Edward Chin Man LO

Prof Colman McGRATH

Dr Wendy Kwong Man CHAM

Dr Frankie Hon Ching SO

Dr Felix Sek Ho YU

Dr Jerome YU

Panel of Examiners for Exit Examination in Specialty of Endodontics

April 2021

Dr Carlo CASTELLUCCI Prof Gary Shun Pan CHEUNG Dr Siu Fai LEUNG Dr Robert Pong Yin NG

Panel of Examiners for Exit Examination in Specialty of Oral & Maxillofacial Surgery

January 2021

Dr Winnie Wing Shan CHOI (Chief Examiner)

Dr John LO

Dr Richard Yuxiong SU

A/Prof Jocelyn SHAND (External Examiner)

Dr Antonio Chi Kit TONG

Panel of Examiners for Exit Examination in Specialty of Orthodontics

January 2021

Dr Paul Yun Wah LAU

Dr John Yu Kong LING

Dr Alec Kai Chiu TAM

Dr Alexander Tin Hong TANG

Dr Edmond Lap Kee TSE

Dr Ricky Wing Kit WONG

Panel of Examiners for Exit Examination in Specialty of Paediatic Dentistry

November 2020

Dr Samuel Chi Lap CHAN Dr Beatrice Busabakorn VATTASINGH NG

Panel of Examiners for Exit Examination in Specialty of Periodontology

February 2021

Dr Gordon Kai Chung CHIU (Chief Examiner)

Dr Ronald Hung Wai CHENG

Dr Simon Kam Yuen HO

Dr King Lun HO

Dr Kenny Siu Keung TONG

Dr Ka Wai YIP

Dr Chun YU

Panel of Examiners for Exit Examination in Specialty of Prosthodontics

November 2020

Dr Edward Huen Tai HO

Dr Katherine Chiu Man LEUNG

Dr Daniel Tak Sang FANG

Dr Edmond Ho Nang POW

Prof Mark THOMASON (External Examiner)

Dr William Ching Wah YUNG

The College is grateful for the following Fellows' contributions as representatives in **other Professional Bodies**:

<u>Professional Bodies</u> The Dental Council of Hong Kong	Name of Representative
 Board of Examiners of the Licensing Examination 	Dr Daniel Tak Sang FANG
• CPD Committee	Dr Wai Mei HO
• Education and Accreditation Committee	Dr Chun Kei LEE
• Examination Committee	Dr Wai Mei HO
 Licensing Examination Review Committee Taskforce on the Review on the Guidelines for Inclusion of Qualifications in the List of Registrable/ 	Dr Franklin Tsang Tsang SHE Dr Raymond Yun Lok MAK Dr Chun Kei LEE
Quotable Additional QualificationsTaskforce on the Review on the Code of Professional Discipline	Dr Edmond Ho Nang POW
 Visiting Team for the Accreditation Exercise 2022 	Dr Yiu Kai WONG
The Federation of Medical Societies of Hong Kong	Dr Ricky Wing Kit WONG
Department of Health	
• Expert Group on reviewing the Oral Health Goals	Dr Frankie Hon Ching SO
 Advisory Committee for Regulatory Standards for Private Healthcare Facilities 	Dr Yiu Kai WONG
 Committee on Complaints against Private Healthcare Facilities 	Dr Simon Kam Yuen HO
Task Force on Infection Control in Dental Clinics	Dr Daniel Tak Sang FANG (Convenor) Dr Simon Kam Huen HO Prof Wai Keung LEUNG Dr Haston Wai Ming LIU Dr Franklin Tsang Tsang SHE
Food and Health Bureau	
• Advisory Committee on Primary Care Directory	Dr Haston Wai Ming LIU
•Sub-group on Professional Development for Primary Care Directory Enrolled Doctors and Dentists	Dr Haston Wai Ming LIU
The Prince Philip Dental Hospital - Planning Group	Dr Franklin Tsang Tsang SHE

MEMBERSHIP DIRECTORY 2020 - 2021

Honorary Fellows

BURKE Frederick James Trevor --

CORBET Esmonde Francis --COWPE Jonathan George ---

FAN Ming Wen 樊明文 FU Min Kui 傅民魁 GE Lihong 葛立宏

HARRIS Malcolm --JONES Malcolm L ---

LEONG Che Hung 梁智鴻 LI Kwok Tung Donald 李國棟

McCORD James Fraser -McDONALD Fraser -McDONALD James Peter -MEIKLE Murray Clyde -PANCHERZ Hans -PEAKE Eric --

QIU Wei Liu 邱蔚六 REN Cai Nian 任材年

SANDHAM John Andrew --SAUNDERS William Philip --SEWARD Margaret H E --SEYMOUR Robin Alan --THOMASON Mark J ---

YU Guang Yan俞光岩YU Shao Ming余紹明ZHANG Zhen Kang張震康ZHANG Zhi Yuan張志愿ZHOU Xue Dong周學東

Fellows

CHAN Chi Kwong Tommy

AU Ka Li 區嘉莉 Oral & Maxillofacial Surgery

AU Hung On Adam 區雄安 Paediatric Dentistry

AU YEUNG Kim Hung Nelson歐陽儉鴻ProsthodonticsAU YEUNG King Sang歐陽健生Family Dentistry

BARAM Derek James 白恩庭 Orthodontics
BOISSON Martine Claude -- Orthodontics

BUT Yu Tin Andrew 畢羽田 Community Dentistry

CARTER Eric Francis -- Oral & Maxillofacial Surgery

陳志廣

Orthodontics

CASTELLUCCI Carlo -- Endodontics CHAI Yat Chiu John 查逸超 Prosthodontics

CHAM Kwong Man覃光旻Community DentistryCHAN CHENG Yuk Hing Deborah陳鄭玉卿Paediatric DentistryCHAN Chi Hong陳志康Prosthodontics

CHAN Chi Lap Samuel陳自立Paediatric DentistryCHAN Hung Chiu陳鴻釗ProsthodonticsCHAN Kit Ying陳潔盈Prosthodontics

CHAN Lap Shun Clement 陳立信 Orthodontics

CHAN Man Denis陳文Paediatric DentistryCHAN Man Ha陳敏霞Periodontology

CHAN Tak Kam陳德錦EndodonticsCHAN Wai Kwok Alex陳維國Endodontics

CHAN Wing Ho Boris陳永豪PeriodontologyCHAN Wing Sze陳詠詩OrthodonticsCHAN Yi Lee Eliza陳依俐Orthodontics

CHAU Man Him 周文謙 Community Dentistry

CHAU Tak Wing Selina 鄒德穎 Paediatric Dentistry

CHEE Deborah奚安琪OrthodonticsCHEN Annie陳曉穎Periodontology

CHENG Chi Fung Jason 鄭子豐 Oral & Maxillofacial Surgery

CHENG Chung Ki鄭松基ProsthodonticsCHENG Hung Wai Ronald鄭雄威PeriodontologyCHENG Wai Cheong Warren鄭偉昌Orthodontics

 CHEUK Chun Yu Godwin卓振宇OrthodonticsCHEUNG Amelia Wan Tin張允天Endodontics

CHEUNG Chi Hang Alex張智恒ProsthodonticsCHEUNG Chi Kai張志佳Prosthodontics

CHEUNG Ho Ming Lisa張皓明EndodonticsCHEUNG Julian T張讚豪Family DentistryCHEUNG Kwok Po張國寶Paediatric Dentistry

CHEUNG Man Yan張汶欣OrthodonticsCHEUNG Nga Yi Rhonda張雅怡OrthodonticsCHEUNG Ning Hoi張寧海ProsthodonticsCHEUNG Shun Pan Gary張順彬Endodontics

CHEUNG Yuen Man張婉雯Paediatric DentistryCHIK Fu Fai戚傅輝Paediatric Dentistry

CHIN Shan Shan Alice戰姍珊OrthodonticsCHIU Joanna Joy Ngo周惠惠PeriodontologyCHIU Kai Chung Gordon趙啟聰PeriodontologyCHIU Mei Ling Bonnie趙美玲Endodontics

CHIU Wai Kuen 趙偉權 Oral & Maxillofacial Surgery

CHO Shiu Yin曹紹賢Paediatric DentistryCHOI Sik Kai蔡錫佳Periodontology

CHONG Lai Hung Douglas 莊禮雄 Periodontology

CHONG Mei Man臧薇敏Oral & Maxillofacial SurgeryCHOW Kiang Cheong周烱昌Oral & Maxillofacial SurgeryCHOW Kwok Fai周國輝Oral & Maxillofacial SurgeryCHOW Lop Keung Raymond周立強Oral & Maxillofacial Surgery

CHOW Ming Chung 周明忠 Orthodontics

CHOW Tak Kun 鄒德根 Oral & Maxillofacial Surgery

CHOW Tak Wah周德華ProsthodonticsCHU Cho Shun Frederick朱祖順Prosthodontics

CHU Chun Hung朱振雄Community DentistryCHU Kit Ling朱潔靈Paediatric DentistryCHU Wing Yee Vanessa朱詠意Paediatric Dentistry

CHUNG Chee Keung Peter 鍾志強 Orthodontics
CHUNG Gordon Chit Hang 鍾哲衡 Periodontology

CHUNG Wai Chung 鍾偉忠 Prosthodontics COOKE Michael Stephen -- Orthodontics

CURTIN Justin Paul -- --

FUNG Kin Yue 馮建裕 Periodontology

FUNG Wai Ki馮偉祈PeriodontologyGILDENHUYS Rupert Ross--PeriodontologyHO Fu Tak何富德Endodontics

HO Hung Fun Albert 何鴻勳 --

HO Kam Yuen何錦源PeriodontologyHO King Lun何經綸Periodontology

HO Lai In 何禮妍 Oral & Maxillofacial Surgery

HO Siu Shan Edith 何肇珊 Endodontics
HO Wai Mei 何慧美 Endodontics
HO Wing Lam 何潁琳 Endodontics
HO Yee Lin Evelyn 何伊蓮 Periodontology
HSE Mei Yin Kitty 許美賢 Paediatric Dentistry

HUI Edward 許嘉榮 Oral & Maxillofacial Surgery HUI Hin Ming Alex 許顯名 Oral & Maxillofacial Surgery

HUI Kwok Kuen Kenneth 許國權 Paediatric Dentistry

IP Yun Lam 葉潤林 Prosthodontics

KI Yung紀勇Paediatric DentistryKING Nigel Martyn--Paediatric DentistryKIRKWOOD John--Prosthodontics

KWAN Sai Kit Joseph關世傑OrthodonticsKWOK Man Shan Evelyn郭敏珊PeriodontologyLAI Ching Nor Shirley黎靜娜EndodonticsLAI Chung Sum黎松森OrthodonticsLAI Ian Albert黎偉豪Periodontology

LAI Kar Yan Karen 黎家欣 Oral & Maxillofacial Surgery

LAI Man Lung, Stanley 賴文龍 Periodontology

LAI Moon Cheung 黎滿祥 Paediatric Dentistry

LAM Pui Kwan Pierre 林培鈞 Oral & Maxillofacial Surgery

LAM Siu Fei Lisa 林兆斐 --

LAM Siu Hei 林紹曦 Endodontics

LAM Siu Yuk, Anissa Paediatric Dentistry

林詩韻 LAM Sze Van **Orthodontics** LAM Tak Chiu Wiley 林德昭 **Endodontics** 林偉豐 LAM Wai Fung Periodontology 林宇恒 LAM Yu Hang **Prosthodontics** 劉熾佳 **Prosthodontics** LAU Chi Kai George LAU Clement Chi Mun 劉智敏 Orthodontics

LAU Wai Sum Eilly 劉惠心 Paediatric Dentistry

LAU Yun Wah劉潤華OrthodonticsLAW Chi Ming Norman羅志明Family DentistryLAW Kwok Tung羅國棟Paediatric Dentistry

LAW Yee Hung 羅綺紅 Oral & Maxillofacial Surgery

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LEE Chun Kei李鎮基Paediatric DentistryLEE Dae Hyun李大炫PeriodontologyLEE Hiu Man Gillian李曉雯Paediatric DentistryLEE Ka Leung李家樑Periodontology

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ACKNOWLEDGEMENTS

The Council of the College of Dental Surgeons of Hong Kong would like to express our sincere thanks to the Honorary Legal Advisor and Auditors during **2020-2021**.

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