

Guidelines of the HKICPA Sports and Recreation Club

1. Name

The HKICPA Sports & Recreation Club ("the Club") (香港會計師公會康樂體育會) was formally established on 1 July 2009.

2. Definitions

In this guideline:

- (i) The "Club" shall mean the HKICPA Sports & Recreation Club.
- (ii) The "Club Convenor" shall mean the Convenor of the HKICPA Sports & Recreation Club as appointed from time to time.
- (iii) The "IG Convenor" shall mean the convenor of the individual interest groups under the Club as appointed from time to time.
- (iv) The "Management" shall mean the Management of HKICPA.
- (v) "HKICPA" or the "Institute" shall mean the Hong Kong Institute of Certified Public Accountants.
- (vi) "GAA" shall mean the holder of Global Accounting Alliance Passport issued by the Institute.
- (vii) "IA" shall mean International Affiliate of the Institute.
- (viii) "QP Graduate" shall mean graduates of the Institute's QP programme.

3. Objects of the Club

- (i) To serve as a forum for members interested in the same sport or hobby to get together to practise and build fraternity spirit through sports and recreational activities.
- (ii) To provide network opportunities among members and members of other professions and counterparts in China.
- (iii) To promote members' team spirit and sense of belonging to the Institute.
- (iv) To encompass all sports and recreational interest groups under one roof.
- (v) To promote a balanced lifestyle for members whereby they are exposed to a wide variety of sports and recreational activities.

4. Structure

- (i) The Management oversees the operation of the Club, including its interest groups, while the Club is run by an Organising Committee (OC).
- (ii) The OC, which sets direction and oversees the effective operation and governance of all interest groups under the Club, is headed by the Club Convenor, appointed by the Management. The Club Convenor is empowered to make decisions, in consultation with the Management, on all matters relating to the Club and its interest groups.
- (iii) The OC shall be chaired by the incumbent Club Convenor and its members shall be the incumbent IG Convenor of the individual interest groups under the Club.
- (iv) The Club encompasses all the sports and leisure interest groups existing from time to time.
- (v) Each interest group is normally led by an IG Convenor and supported by an organizing committee (IGOC) comprising at least a deputy convenor and a treasurer, to assist him/her in planning and managing the activities of the interest group.
- (vi) The IG Convenor of each interest group is appointed by the Management in consultation with the Club Convenor.
- (vii) The Management provides administrative support to all interest groups in organizing their activities including meetings, regular practice and competitions, internal or otherwise.

5. Membership of the Club

- (i) All HKICPA members are eligible to join the Club.
- (ii) Each Club member has to pay an annual fee, which is subject to review from time to time. The annual membership fee for 2010/2011 is \$100. No pro rata membership is offered notwithstanding the membership validity for any particular year is less than 12 months since registration.
- (iii) Club members are entitled to free membership for joining its interest groups. For the year 2010/2011, each Club member is entitled to join three interest groups free of charge. An additional joining fee of HK\$50 in respect of each additional group shall be payable. The extent of the free membership and the fee payable for additional interest group are subject to review from time to time.
- (iv) The Club membership is renewable on 30 June every year.
- (v) Any Club member whose conduct or behaviour is considered to be unbecoming of a professional accountant, or which tends to bring the Institute into disrepute, is subject to immediate termination of membership. The Institute reserves the absolute right to terminate the membership of a Club member for cause hereunder, and/or to refuse anyone from renewing his/her membership of the Club.

- (vi) Notwithstanding that QP Graduate, IA or GAA are not members of the Institute, they are welcome to join the activities organized by SRC IGs and represent the Institute in external competitions. They are subject to the same subscription fee and the rights and obligations of the Club save for the voting rights.

6. Formation and Cessation of Interest Group

- (i) A minimum of 40 members of the Institute, who have a common interest on a sport or hobby which is not being met by any of the existing interest groups, may apply to the Club for the formation of a new interest group and that these members undertake to join the interest group as members and actively participate in its activities upon approval of their application. Such application will be considered by the Club Convenor.
- (ii) When making an application for the formation of a new interest group, the proposer has to submit a proposed year plan with budget together with nomination of an IG Convenor.
- (iii) To tie in with the Institute's fiscal year, any new applications should be submitted no later than 31 March of each year for implementation, if approved, in July of the same year. The Club Convenor, however, has the discretion to consider any late applications as he/she sees fit.
- (iv) An organizing committee shall be formed for each interest group comprising at least three office bearers, namely, an IG Convenor, a deputy convenor and a treasurer.
- (v) The Management offers administrative support in the formation of a new interest group.
- (vi) If the number of members of an interest group drops below 20 or no activities have been organized for a consecutive period of 6 months, the interest group is subject to disbandment as the Club Convenor sees fit.
- (vii) All interest groups are expected to develop an all-round programme for both novice and experienced players. The purpose is to attract more members to join the interest group and allow it to grow. The Management will review the growth of all interest groups from time to time.

7. Responsibilities and Powers of Convenors of Interest Groups

- (i) To steer the development of the interest group, including nurturing novice players.
- (ii) To form an organizing committee to organise and manage the activities of the interest group by nominating at least a deputy convenor and a treasurer.
- (iii) To consult the Club Convenor on the overall development of the interest group including its operation and policies/rules.

- (iv) As far as practicable the Management should be the first point of contact by interest group convenor in all issues relating to individual interest groups. The Management will in turn consult the Club Convenor as it sees fit.
- (v) To extend full co-operation with the Management in all interest group's affairs.
- (vi) To ensure a fair opportunity is offered to all interest group members in terms of participation in its activities and competitions.
- (vii) The interests of members and their safety are of paramount importance. Therefore the IG Convenor should have due consideration of these matters when discharging his/her duties as convenor.
- (viii) To ensure proper records are kept in respect of monetary transactions for the purpose of claiming reimbursements from the Institute and submit the accounts report to the Management on a bi-yearly basis.
- (ix) To formulate practices/ procedures/ rules as are necessary to facilitate the smooth operation and development of the interest group, including rules for internal competitions.
- (x) To seek prior approval from the Club Convenor if non-HKICPA members are invited to participate in the interest group's activities. In any event, the ratio of such participation should be kept to a level which does not jeopardize the fair opportunity of participation of interest group members or affect the overall development of the interest group.
- (xi) To keep proper records of attendance of IG activities for review by the Management.
- (xii) To make recommendations to the Club Convenor on relevant representative team for external competitions in which the Institute participates.
- (xiii) To oversee the training of the Institute's representative teams and make necessary succession plan.
- (xiv) To prepare the budget for the following fiscal year (commencing 1 July) and submit it together with the year plan to the Club Convenor and Management before 31 March each year for consideration and approval.
- (xv) To seek prior approval from the Club Convenor for any unbudgeted event before proceeding with it. While such event will be considered on its merit on a case by case basis, convenors are not encouraged to seek approval for unbudgeted events as it is only on very rare circumstances that unbudgeted events will be approved.
- (xvi) To serve as a conduit between the Club OC and his/her interest group's members by being a member of the Club's OC and attending its meetings.
- (xvii) To put in place a timely succession plan upon his/her retirement as an IG Convenor to ensure the smooth running of the interest group will not be interrupted.

- (xviii) To make full disclosure to the Management of any potential conflicts of interest as and when they arise.
- (xix) To engage instructors or coaches who are attached to a limited company to avoid exposure of the Institute's liability in terms of workmanship compensation. Failing which, to obtain a signed declaration from the instructor/coach that he/she will not claim against the Institute for any personal injuries, negligence or damages.

8. Rights of Club Members

- (i) To nominate IG Convenor, elect and be elected as such if the election process is adopted.
- (ii) To vote on matters concerning interest groups to which he/she belongs and other general matters of the Club as directed by the Club Convenor.
- (iii) To enjoy free membership of the Club's interest groups, the extent of which is subject to review from time to time.
- (iv) To join any additional interest group at the prevailing rate.
- (v) To enjoy priority of participation in the activities of the interest group(s) to which he/she belongs.
- (vi) To be considered for selection as a member of the Institute's representative team to which he/she belongs for outside competitions.
- (vii) To express opinions and give suggestions to the IGOC and to the Management in respect of the running and development of the interest group(s) to which he/she belongs.

9. Obligations of Club Members

- (i) To observe any rules, policies or guidelines adopted by the Club.
- (ii) To follow the instructions and respect the decisions of the IG Convenor on matters relating to his/her interest group.
- (iii) To be considerate and show respect to all participants, be they members or guests, in all activities organized by the interest group.
- (iv) To comply with the Club membership renewal procedure if they so desire to renew their membership.

10. Appointment and removal of Interest Group's Convenor

- (i) The appointment and removal of an IG Convenor is at the full discretion of the Management in consultation with the Club Convenor. The selection/removal process includes but is not limited to election by the relevant interest group's members.
- (ii) The term of office for convenor shall be 2 years (except for the first appointment which shall be determined by the Club Convenor). All appointments have to be endorsed by the Club and the Management.
- (iii) Each IGOC shall consist of at least three office bearers, namely, an IG Convenor, a deputy convenor and a treasurer. The elected IG Convenor is empowered to nominate other office bearers including deputy convenor and treasurer, and such nominations are subject to endorsement by the Club Convenor.
- (iv) The term of office of all office-bearers of an IGOC shall be two years except for the first appointment, whose term will end on a date to be decided by the Club Convenor. All incumbent office-bearers including convenor, deputy convenors and treasurer are eligible for re-appointment, provided the total length of service in the same capacity does not exceed six consecutive years.
- (v) If election process is adopted:
 - (a) Notice to invite nomination of candidates will be sent to all interest group members.
 - (b) An interest group member may nominate himself/herself as candidate;
 - (c) Each nomination for convenorship has to be seconded by five other members of the same interest group and with the consent of the nominee;
 - (d) All nominations have to be submitted to the Management by the date specified in the notice of invitation of nomination. Any late nomination will be treated as invalid;
 - (e) Notwithstanding the above, the Management has full discretion to accept any late nomination as it sees fit.
 - (f) The election is conducted by electronic vote. The Management will appoint a scrutineer to examine the votes and the counting of votes is administered by the Management.
 - (g) The candidate with the highest votes will be elected as the IG Convenor.
 - (h) Any uncontested candidate will be deemed to be elected.
 - (i) The result of the election will be announced by email.
 - (j) The result announced by the Management shall be final and no appeal will be entertained.

- (vi) The outgoing IGOC should complete transfer of duties to the newly reconstituted committee within 30 days of the appointment of a new IGOC.
- (vii) If any office bearer resigns during his/her term of office, the IG Convenor has a right to nominate a replacement to continue the service until the next election. The nomination is subject to the endorsement of the Club Convenor.

In the case of the resignation of the IG Convenor before his/her term expires, the Club Convenor has a right to nominate a replacement in consultation with the other office bearers of the IGOC and such nomination has to be endorsed by the Management.

11. Budget and Sponsorship

- (i) Activities of the interest groups are financed by the sponsorship from the Institute and the fees payable by participants.
- (ii) An application for sponsorship in the form of a budget, supported by a year plan, should be submitted to the Management on or before 31 March each year for the following fiscal year commencing 1 July.
- (iii) Any subsequent application on unbudgeted items will be considered on their merits on a case by case basis by the Club Convenor. No guarantee of funding should be expected for such unbudgeted applications as it is only in rare circumstances that such approval will be given.
- (iv) The submitted budget will be considered by the Club Convenor. Among other things, in considering the budget the following will be taken into account:
 - (a) nature and purpose of the activities
 - (b) general benefits to Club members
 - (c) members' safety
 - (d) PR value for the Institute
 - (e) past performance, if any
 - (f) the liability exposure of the Institute
- (v) In general, the Institute will sponsor in full for external competitions at a maximum number of four for each interest group in each fiscal year and the following items:
 - (a) Venue rental for general training (excluding instructor's fee).
 - (b) Approved incidental expenses for general training.
 - (c) Venue, umpire, trophies and incidental expenses (e.g. water) for competitions.
 - (d) Training for competitions (including instructor's fee, venue rental and other approved incidental expenses). The training schedule is subject to the approval of the Club Convenor.
 - (e) Uniform for competition for both the representative team and the cheering team.

- (f) Registration fee for external competitions.
- (g) Insurance coverage on group personal accidents and third party liability (except water sports and other activities listed in the exclusion clause in the insurance policy taken out by the Institute)
- (vi) Partial sponsorship will be offered to any meal organized by the interest group after a final match of an external competition in which the Institute participates; and any other additional accessories required by individual interest groups for the purpose of competition. Prior approval for such sponsorship has to be sought from the Club Convenor.
- (vii) No sponsorship will be offered to instructor's fee for general training or fun day as interested members should be responsible for their own training in pursuit of a sport/hobby.
- (viii) Notwithstanding the above, a discretionary power is given to the Club Convenor to consider any special sponsorship requests, which are not listed above, on their merits on a case by case basis.
- (ix) In general, reimbursement is made on a claim basis with original receipts and relevant documents. Such claims should be made to the Management on the 5th day of each month for expenses incurred in the preceding month if claims are made on a monthly basis. Claims should be supported by original receipts and relevant documents.

Payment will be made in accordance with the Management's payment schedule, which may take up to 6 weeks. For urgent payments (e.g. enrolment fee for a competition), special requests can be made to expedite the process.

- (x) The IG Convenor should submit a set of accounts for the last 6 months in every July and January to the Management for its review.
- (xi) In normal circumstances, the spending to be financed by the Institute's sponsorship should not exceed the budget approved by the Management except in very exceptional circumstances of which special approval has to be sought from the Club Convenor.

12. Representative Teams

- (i) A representative team will be selected to represent the Institute in external competitions including the joint professional events and cross-border events. On these occasions, fostering friendship and network building should take precedence.
- (ii) The representative team should be regarded as a sub-group operated under and overseen by the IG Convenor of the individual interest group.
- (iii) Team members must be current members of the Institute as well as current members of the relevant interest group.

- (iv) In the interests of transparency, members of the individual interest group should be informed of the selection criteria and procedures for representative teams. Such criteria and procedures are subject to review by the Club Convenor from time to time.
- (v) The IG Convenor should use the best of his/her knowledge and judgement when nominating the members of a representative team in order to ensure the selection process is carried out fairly and justly and in the best interest to the Institute. The IG Convenor's consideration should not confine solely to the results of internal competitions. His or her observations of the member's performance and conduct in activities of the interest group are also important factors to be taken into consideration.
- (vi) The recommendations by the IG Convenor on the composition of the representative team will be submitted to the Club Convenor for his/her prior consideration and approval. The Club Convenor delegates the IG Convenor concerned the authority to select the final team list on the date of competition in consultation with the instructor, if any, in the best interest of the Institute.
- (vii) Notwithstanding (iii) above, the IG Convenor may, in consultation with the Club Convenor, include QP Graduates, IA or GAA members in the representative team as he/she sees fit provided the total number of such team members does not exceed 30% of the entire team members including reserves.

13. Effective of the Guidelines

These guidelines will be implemented in stages upon endorsement by the Member Services Accountability Board and the Institute's Executive Committee. The same will be fully implemented after 1 July 2010, at the full discretion of the Management.

6 October 2010