

## **SUPPLY AND AVAILABILITY OF RULES**

20. Every member shall be supplied with a copy of the Rules of the Association in Chinese and English. The English version shall be official.

## **INSPECTION BY MEMBERS**

21. A member or subscriber or person having an interest in the Association's funds may be inspect the books of the Association at all reasonable hours at the registered office. No fee may be charged for such inspection.

## **RECORDS AND REGISTERS OF MEMBERS**

22. The Secretary shall keep a register of every member of the Association and every nominated beneficiary of such member complete with particulars of name, age, identity card number, addresses and all other relevant particulars.
23. The Secretary shall keep a comprehensive record of the account of each member jointly or separately with the register of members.
24. The Secretary shall issue to each member a membership card.

## **ACCOUNTS AND AUDITING ETC.**

25. The financial year of the Association shall commence on the 1st day of January.
26. The accounts of the Association shall be audited annually by a professional auditor and a copy of such accounts with the auditor's comments shall be sent to every member of the Association as soon as possible after the close of the financial year.
27. The Secretary shall, send to the Registrar an annual return of the income and expenditure, funds and effects of the Association as audited not later than 31st May every year.  
Further, he shall:
- a) Show separately the expenditure in respect of the several objects of the Association.
  - b) State the name, address and profession of the auditor and the manner and authority under which he is appointed.
  - c) Enclose a copy of any special report by the auditor.

The annual returns shall be made out to the 31st day of December of the preceding year.

28. A copy of the last annual balance sheet together with any special report of the auditors shall always be displayed in a conspicuous place ( office) at the registered office of the Association.