

LION CITY HASH HOUSE HARRIERS (LCH3)

GUIDE BOOK

Incorporating Changes Approved in AGM of 01 May 2021

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Whereas the Club's Constitution sets the basic requirements to operate the Club, these guidelines are designed to help new members better understand Lion City Hash House Harrier's (LCH3 or Club) experiences, culture and traditions, call them "Good Practices". They are only guidelines but they are what our members like to observe with regard to Club activities. While the first rule of hashing is "there are no rules", this collection of guidelines, experiences and good practices was assembled to help everyone have an enjoyable time when they run and serve on the committees with LCH3.

A) General

1. Additions, deletions and variations to this Guide Book shall be made only by a majority vote at a General Meeting (such as a Friday night run) of LCH3 at which at least 25% of the current members are present. Notice of any proposed change must be given to all members at least one week in advance.
2. Paragraph is deleted. Leave blank
3. Communication between the Committee and the Members is highly valued. The Members should make suggestions on practices, experiences, etc. Members of the Committee should value suggestions and seriously consider them.
4. Members with complaints about the Club are encouraged to speak to a member of the MC in the first instance.
5. Guests/Visitors must be at least eighteen years of age. (This is consistent with existing Membership criteria.)

B) Publicity and Privacy

1. In accordance with Singapore legal requirements, the Club has adopted a Data Protection Policy, which is available to all members. See Att 4.
2. Due to the nature of our after-run activities it has been a tradition to avoid publicity. Members shall not encourage the attention of the media to our events.
3. Photography and filming at LCH3 runs and events
 - a) Photographers should be sensitive when taking photos. They should avoid taking photos of members that may be regarded as compromising, e.g. while showering
 - b) Photographers should check if members mind having their photo taken
 - c) Photographers should disclose to their subjects if they intend to publish the photos publicly
 - d) Members should politely inform photographers if they don't want their photo taken
 - e) Members who don't want their photos taken or published under any circumstances should tell a Committee Member. This information can then be passed on discretely to our more avid photographers
4. Names, addresses, telephone or fax numbers and email addresses of members shall not be divulged to third parties. Any mass mailings to members shall be submitted to the Secretary for possible inclusion in the weekly newsletter.

C) Club Representation

1. No member shall make any contract in the name of LCH3 unless authorised by the approval of the Committee and minuted as such.
2. No member except the Committee shall produce merchandise bearing the LCH3 logo and offer this for sale.
3. No member shall pass himself off as a representative of LCH3 for the purpose of gaining preferential terms at food and beverage outlets or encouraging their expectation of future custom from the membership. On-Ons are to be organized as private functions in the name of the hares. It is expected that the hares will pass on to the members the full benefit of any negotiated

arrangements. Any rewards gained by members organizing Club functions should be declared to the Committee.

4. No member shall offer goods and services to other members at the run site unless they are doing so on behalf of LCH3. This does not prohibit normal networking but keep in mind that most members run on the hash specifically to get away from their work.

D) Committees

1. The positions of President and Vice President shall be occupied by the elected Grand Mistress (GMs) and Grand Master (GM), alternating roles each Hash year. The President chairs the Committee.
2. The main office bearers of President, Vice President, the Secretary and Treasurer shall not be eligible for election at an AGM unless they have been members of the club for at least one year.
3. The Treasurer shall agree to keep the accounts records to an acceptable standard. The accounts records shall be complete, transparent and available to other members of the Committee to inspect.
4. Cash shall only be collected from members by the Treasurer or a delegate of the Treasurer.
5. The Haberdash shall keep records of all income, expenses and stock, and shall have the records checked and signed by the Treasurer or Assistant Treasurer on a regular basis.
6. The Hash Brew committee member will be responsible for telling the beer vendor driver where to go each week, and for giving instructions to the beverage supplier, managing beer and wine supplies and verifying invoices.
7. Sub-committees appointed by the Committee to organize special events shall appoint a treasurer, who agrees to keep accounting records to a standard acceptable to the Treasurer. The Committee's Treasurer shall provide the necessary review and guidance on a timely basis to ensure that proper records are kept by the sub-committee.
8. All LCH3 office bearers and members shall be volunteers who give their time and skills freely. Any agreement to pay a member for goods or services rendered shall be approved in advance by the Committee.
9. No member of a committee whose financial year is the subject of an audit should pursue actions that may be construed as an attempt to intimidate or influence the Auditors with a view to suppressing audit findings that reflect negatively on their management of our Club or to pursue actions to delay the publication of the Financial Statements until after the AGM. A committee member will have the opportunity to defend his/her record at the AGM.

E) Guide for Hares and Hounds (incl National Park Rules)

The aim of this guide is to assist Hares and Hounds (especially recently admitted members) to set a good run. By using it properly you will be able to set a better run, resulting in happy Hounds!

Meetings with Singapore Police and with the National Parks gave a common understanding of allowable and non-allowed practices on Hash runs. Refer "Meeting with Singapore Police Force, 14 Apr 2009, minuted by Robin Huke (Monday Hash)". Refer to meeting on 27 Jun 2017, recorded by Basil Byrne. See att. 2.

HOUNDS

1. Hounds should call loudly "ON ON" every 20-40 metres when the trail is found.
2. Do NOT shout "ON ON" unless you are on paper yourself. If you can hear the "ON ON" call but you are not on paper yourself the call is "ON CALLED", "ON UP", "ON DOWN", "ON BACK" or "ON FORWARD".
3. CHECK. The purpose of checks is to allow the rear of the pack to catch up with the front. Checks are marked with a circle or pile of paper. There should be around 5 to 8 checks per run. The trail may resume in any direction up to 100 metres away.
4. CHECKING. When you are either lost or if you are checking and would like to know where the rest of the pack are, the call is "ARE YOU". Everyone who hears this has a responsibility to respond with either "CHECKING" or "ON ON".
5. FALSE TRAILS. These may be up to 100 metres and should start only after a check. A false trail ends without the circle or heap of paper that denotes a check - the trail just dies out with a single piece of paper. A false trail means "go back to the last check and start looking again".
6. TRAFFIC RULES: Members shall obey traffic signals and general pedestrian rules, e.g., use zebra crossings and overhead bridges to cross main roads. Apart from the danger of not following 'rules of the road', failure to do so will bring undue attention to the hash.
7. S.C.B. This term of endearment stands for "Short Cutting Bastard". Anyone can be an S.C.B. as long as you don't damage a carefully laid run by doing so. If while Short Cutting, you cross the trail ahead of the pack, do not call "ON ON". Stay out of sight until the pack reaches you, and then you can call.

HARES

All Hashers should try to set at least one a year (meaning 2/yr if you co-hare with another member). If you are a Virgin Hare, find someone with experience to lay the trail with you; thereby you will avoid laying a disappointing run and being awarded the Hash Shit.

SETTING A GOOD RUN

1. OBJECTIVES: The Hare's target is to provide 50/80 runners with 60-80 minutes of interesting running over varied terrain, with the entire pack finishing within 20 minutes of each other. No one should get lost! They also have to make space for the post-run activities including the circle, select a nearby on-on where hungry runners can feed, choose the menu & negotiate a price.
2. SITE SELECTION Select a starting site for with easy access, and good parking for at least 30 cars. Make sure that space is available for the beer vendor, the Circle, Hash Haberdash and Cash and, if you so choose, vans for On Site Food.

Hares must avoid unsuitable run sites. These include Arcadia Rd, Sunset Way and Adam Rd. Anywhere with insufficient car parking, or Housing Development Board (HDB) car parks, sites that are too close to public housing etc. The Central Business District (CBD) is off limits, except for sponsored runs, and then by the permission in advance of the Committee. In public places such as built up areas, the trail shall be laid discreetly. National Park rules for laying in nature reserves and designated National Parks shall be followed strictly, see below.

3. RECCE At least 4 weeks before the run, select your general area and let the GMs or Secretary know is the location. Extend and frequency of recce's largely depend on your familiarity with the terrain and the difficulty. Always recce on foot to ensure suitability. Be aware, the terrain may change up to the last minute before the run (e.g. fences). Check if you need permission to use any part of the area. e.g. market gardens etc. If in doubt get permission anyway.

4. TRAILS:

Marking

Trail marking - use chalk arrows (in built-up areas) or toilet paper elsewhere. See specific requirements in the section National Parks below. Unless the path is obvious, mark every 10-20m. Flour is suspect to be a chemical/ biological agent, so flour is now off limits except in jungle. Since 2017 we have seen some creativity in marking with sawdust, rainproof plastic tape, rain-resistant paper, fluorescent wire and plastic tabs stapled to leaves. All forms of durable marking must be picked up by the following noon to avoid a litter fine. Remember: only toilet paper and pick-up in National Parks.

Distance:

A rough guide is 7.5 kilometres, the range is 5-10 km, the longer suiting the FRBs. The distance depends on the difficulty of the terrain. The pack will run farther trying to find the "ON" from checks and false trails.

- a) Out/In Trails. Keep your trails Out and In well separated e.g. minimum 500m to avoid eager runners stumbling on your In-trail whilst checking on the Out-trail. If unavoidable, lay the In-trail well after the run has started. Wait at the last check until a half hour after the run has started, then lay the On In. Start laying the trail around 3 hours ahead of the pack. This gives you plenty of time to lay the checks carefully, which is very important.
- b) DO NOT AT ANY TIME take your trail across a main road. This is a Hash S**t offence!!
- c) Laying The Trail. Allow yourself at least 3 hours. The In-trail from the last check may be laid after the pack has left (see note a)

NOTE:-

1. Try to fox the hounds by not showing them your In-trail!
2. The Out-trail MUST start from the Hares car.
3. For FRB's. No checks in the last half to one km, please.
4. Don't lay a long run in the rainy seasons with early sunset. i.e. Nov-Dec and May-Jun.

- d) Finish Of Run. The Hares must remain at the finish until all runners have returned. If all runners have not returned within 3 hours of the START of the run, the Hares MUST go searching for them until found.
5. CLEAN-UP Hares are responsible for picking up any paper that has been used in sensitive areas, e.g. National Parks, public places, HDB estates and any area that is highly visible to the public.
 6. VERDICT. Your run will be judged by the Committee on all of the above aspects, and comments will be made during the Circle with the Hash Shit being awarded for poor runs.

7. TOOLS OF THE TRADE. Paper, chalk, and a torch.
Please collect:-
 1. Toilet paper – unless in rainy weather then use your discretion or take advice.
 2. Chalk - you will require this for roads, especially in "sensitive" built-up areas.
 3. Torch - you may need this to round up strays.
8. ON-ON's These are also the Hares responsibility. If you have any problems, seek advice from a Committee member. Please confirm the cost of food and beer with the caterer prior to the ON ON. Ensure a good stock of cold beer.

For on-site ON ON's:-

- a) Make certain of a good car park - i.e. not a residential area.
- b) Plenty of overhead lighting would be a help.
- c) Something to sit on would be nice.
- d) Hares are responsible for the caterer.
- e) Hares are responsible for leaving the run site clean and tidy at all times.

NATIONAL PARK'S RULES

1. Hares must give at least 3 weeks' notice to the GMs if intending to set a run in a nature reserve.
2. The GMs are responsible for notifying National Parks (Nparks) of an intended run in their reserves at least 2 weeks in advance. Individual members are not to have contact with Nparks.
3. Only toilet paper is allowed at the nature reserves. Flour and chalk are not to be used under any circumstances.
4. Paper should be laid conservatively and inconspicuously to the general public.
5. All paper in National Parks must be cleaned-up (and in some other areas, see above). Experienced hares do it while sweeping at the tail of the run. Latest the next morning, all paper should be cleared. Hares are responsible for the cleaning up.
6. Stick to the existing tracks (i.e. those clearly marked by Nparks) if you are laying runs in the nature reserves.
7. Strictly no chopping of plants in the nature reserves.
8. No creating or cutting a new path in the nature reserves.
9. No arrows to be drawn on the roads or anywhere else in the nature reserves.
10. Hares are accountable for their runs and if in the event a fine is imposed the hares will have to bear the cost. These fines are significant (up to \$5000). Repeat offences will lead to even heavier fines and result in that hash chapter being banned from running in nature reserves for 6 months.
11. Labrador Park, Sungei Buloh, Kent Ridge Park and Mount Faber are also managed by the Nparks, so be mindful when setting runs there.

IMPLEMENTATION OF NATIONAL PARK'S RULES

1. N-Parks now have a contact for each hash chapter in Singapore (in most cases the GM) and will call any chapter that breaches any of these rules and will ban the chapter until the matter is resolved. A warning will also be issued to the chapter.
2. A fine will be imposed if a second breach is committed. The hares will have to bear the cost of the fine.
3. What does the above mean to the Club?
 - a. Hares need to think even more carefully about their run sites and trails.
 - b. Hares need to plan their run well in advance.
 - c. Sweepers are increasingly important – for making sure all runners return safely and for picking up the paper.
 - d. Late comers to a run may find that there is no trail left to follow as the sweeper will have picked it up.
4. The above guidelines have been agreed by all hash chapters in Singapore in consultation with National Parks.

F) Circle

1. Because LCH3 is a mixed hash, overly coarse behaviour shall be tempered during Club activities.
2. Sitting on ice has never been LCH3 culture. Sitting on ice can only be used by exception at LCH3 circles.
3. Drinking from running shoes can be medically dangerous and shall not be encouraged.

G) Behaviour

1. Members are to conduct themselves in an appropriate and sensible manner at all times. Displays of misconduct and temper outbursts are to be curbed. Serious and repeated misconduct can lead to suspension of a member.
2. Indecent exposure in public places is forbidden by LCH3 and the laws of Singapore. Members are to be discreet when showering and changing after the run. Parading in underwear in front of the public or in view of housing should be avoided.
3. When On-Ons are held in restaurants where the general public has access, LCH3 members and their guests shall behave in an acceptable manner that does not bring undue attention to the Club. Throwing food and other objects, shouting obscenities and other such behaviour is not acceptable. To avoid offending the general public, the singing of bawdy songs is best left until these impressionable innocents have left the premises.
4. For your own sake, please think twice before drinking and driving. We cannot enjoy your company if you are not around.
5. It is up to the Committee to formulate a policy at the beginning of its term as to the protocol on dealing with the public and local authorities. Members must follow any directive that may be forthcoming from the Committee as a result of such dealings.

H) Accounting & Auditing

General

1. LCH3 accounts are maintained on an accrual basis (as opposed to a cash basis). As such, all revenue and expenditure belonging to the current financial year must be booked -- irrespective of whether money due has been collected or disbursed -- in the current financial year.
2. Every run and event shall have a deposit sheet recording cash transacted revenues and expenditures at that event (also when the deposit is zero). The cash collected shall be recorded and signed for, and passed to the Treasurer or Assistant Treasurer as soon as possible for banking. The Treasurer or Assistant Treasurer shall countersign the record of cash collected. In the absence of the Treasurer or Assistant Treasurer another principal office bearer shall substitute. Each event deposit should correspond to an item in the Bank Account monthly details report.
3. In booking of revenue, due care must be taken to ensure money can in fact be collected or realized. If it is unlikely the revenue can be realized, the amount should be written off in the current financial year.
4. The Treasurer should make an effort to clear all outstanding payments in the current financial year.

5. Correct representation of revenues and expenditures, and reporting on the financial situation of the Club, are considered to be important aspects of the function of the Treasurer.
6. The Club had poor financial management on several occasions in the past. To prevent or early detection, all parties, being the Treasurers, the Committee, the Auditors, all members of the Club, should communicate and pay attention to the financial aspects of the Club throughout the year at appropriate level. The sections below are there to identify and help on attention points.

Membership

1. Quarterly subscription fees have been set at the EGM of 23 Jan 2015 to be \$150 for male members and \$100 for female members. Changes in rates can only be altered upon approval by the membership in attendance at an AGM or EGM.
2. Guest fee per run is set to be \$25 for male guests and \$20 for female guests. Guest fees can be altered upon decision of the Committee.
3. The Treasurer should send written reminders to Members whose subscriptions are overdue by 6 weeks, giving them one month's notice to pay before Membership is terminated and his/her deposits are used to recover amounts owing in accordance with the Constitution. It is good practice to terminate through due process memberships of Members who have not paid their subs for a full quarter. The Member's deposit should be used to offset against fees owing. The balance of debt should be written off in the current financial year. If the amount owing by a Member is more than his/her deposit, it is unlikely the amount can be recovered in full.
4. For Absent Members (AM) who have not paid any AM fees the entire financial year even after being notified of their over-due position, their membership should be similarly terminated. The Absent Member fees owing should be recovered from their deposits with the balance refunded.
5. A Member (Active or Absent) must maintain a full quarter's Subscription on deposit.
6. All Subscriptions in Arrears from the prior year must be collected or written off in the current year and should not be carried forward to a succeeding year.
7. Where deposits due to ex-Members cannot be refunded for whatever reasons (for example, the Member is no longer contactable at the last known address), the amount should be booked to a "Deposits Payable to Resigned Members" account. If the amount is still unclaimed towards the end of next financial year, the ex-Member forfeits the amount which should be reversed out of Deposits Payable and credited as Miscellaneous revenue for the year. Such liabilities in the books should not be rolled over for more than one financial year.
8. The Treasurer should not accede to any resigned Member's request to hold a deposit amount as a fund to be drawn down on an *ad hoc* basis to pay Guests fees as and when the Member visits and runs with LCH3. Auditors should ensure no such accounts exist.
9. Auditors should focus attention on the amount booked as Subscriptions in Arrears.

Credit Positions

1. The Treasurer should not book beer credit or any credit position without written confirmation from the Creditor. This written confirmation can be in the form of Supplier credit note or email confirming the amount due. The Treasurer may only include a unilateral credit amount as a foot note to the accounts. The Auditor must satisfy himself/herself that the amount derived is reasonable and supported by relevant logical computations before allowing for inclusion as a foot note. Foot notes have no accounting impact, but can be considered in financial performance analysis.

Valid and supported beer credit or debit notes preferably should be booked against Creditor Account rather than a Debtor Account. It is acceptable accounting standard for a credit note to result in a negative credit for a Liability Account if there are no outstanding invoices.

Inventory Reconciliation

1. The Treasurer should reconcile physical stocks of wine and haberdasher with the quantity held in the accounts book. Auditors should not pass unreconciled positions for the next Treasurer to deal with. Auditors need to satisfy themselves there are proper audit trails to support the stated physical stock and valuation. If in doubt, take a conservative position that is reasonably derived. This may be less than the Treasurer's stated position. Write-off any shortfall amount to the current financial year. This is to ensure that a Treasurer does not inflate assets to the detriment of the next financial year's profit and loss position. It is also the Treasurer's responsibility to ensure proper audit trails are kept for all financial transactions to support a stated position.
2. To pre-empt a Committee from passing on the cost of slow-moving or unsalable Haberdash stocks bought during its year to subsequent Committees, the value of all haberdasher stocks at the end of each financial year is to be capped at \$300. Apart from the physical constraint of space and unwieldy stock management, long-held items may eventually have to be sold off at a loss or written off in one financial year – resulting in an unfair negative impact on that year's Haberdasher profit and loss position. By limiting the value of stocks that can be carried over to the next financial year, the incumbent Committee will be forced to exercise financial prudence and good judgment in procuring stocks for the Haberdasher or special events.
3. Haberdasher stocks procured for special events should be written off against the special event. This is so that the true cost of the event is captured. Any stock left over from special events should be taken into Haberdasher stock at zero cost. The physical quantity should be tracked by Haberdasher and accounted for in the Treasurer's book as it has revenue implications.
4. Haberdasher is required to produce a monthly report showing stock movements in terms of physical quantity and value. This report forms the basis of book postings by the Treasurer and banking and collection of sales proceeds by the Assistant Treasurer. This monthly report is to be kept for audit trails.
5. If wine inventory is kept, a similar report should be produced showing the purchase and consumption of wine at each run. These reports are the basis for posting wine consumption transactions in the books and hence they should be kept as audit trail for Auditors.

I) Financial Stewardship & Prudence

Members' Liability

1. All Members are ultimately liable for losses incurred by our Club. Therefore all elected officers of the Club have a fiduciary responsibility to ensure the Club is managed responsibly and prudently. While it is not the Club's objective to unduly make money from Members, there is a need to ensure they get value for money spent and that Club Members will not be faced with an unexpected liability which cannot be met out of available Club funds due to poor stewardship by the Committee.
2. In the event the Club is faced with an unexpected liability that cannot be met out of existing Club funds (excluding deposits), all Members as at the date the liability is incurred will be required to contribute towards discharging the debt.
3. Once a liability is incurred, no Member shall be absolved of his/her share of costs through resignation from the Club or converting to Absent Member.

Minimum Accumulated Funds (Reserves)

1. A minimum level of Accumulated Funds (reserves) should be kept in the bank account. For operational flexibility, cash flow management, and the need to maintain a safety margin to fund unexpected losses. The minimum required amount is roughly equivalent to beginning-of-Committee term fixed costs. For guidance, this is about \$10,000, but see the expenditures in the previous years.
 - a) insurance
 - b) one month's drinks expenses
 - c) AGM losses
 - d) milestone and annual awards and miscellaneous
 - e) server rental and software for the website
 - f) Reserves for future liabilities: next Quad's run.

The Accumulated Funds do not include Members' Refundable Deposits which are required to be returned to Members less any outstanding amounts owed to the Club. The deposit is a liability to each member, which cannot be used for anything else except with explicit approval of the individual member.

Every year, the Quad's run expenditures are carried by the organizing Club of that year. The Quad's run reserves is to spread the costs of one year every 4th year over the other years. The reserves for future liabilities cannot be carried in the Profit/Loss accounts until the expenditures have actually happened.

2. The prudent minimum level of reserves should be reviewed periodically, for example, if there are major changes in the number of Members and Guests, beverage consumption and/or costs vary, or with changes in Subscription rates.
3. In the event the Accumulated Funds fall below the minimum amount, the difference shall be made good by all Members by way of a one-time levy prescribed by the current Committee and voted upon by Members in an AGM or EGM.

Budget & Reporting

1. As a minimum, every Committee should strive to break even for its financial year. In this respect, every Committee is required to produce a budget for Members' approval within three months of taking office. The budget should show the expected overall profit and loss position for the financial year. The budget statement must be realistic stating clearly the basis for estimates and buffers.

If no budget is presented by a Committee, the Members can expect the Committee will work towards break-even or a profit for the financial year.

2. In the event of a budgeted loss, the Committee must propose how the loss shall be funded, *via* one or more of the following:
 - a. existing Accumulated Funds
 - b. from a Members' levy
 - c. increased membership Subscriptions
 - d. any other allocations or funding as proposed and agreed in an AGM or EGM.
3. The Treasurer has a key role to play in providing timely financial performance reports to keep Committee Members informed of the ongoing financial position. Please refer to section H of the Guide Book on Minimum Financial Records.

4. Committee Members should keep themselves apprised of the financial health of the Club by reading and understanding the financial reports and asking pertinent questions to seek clarity where necessary.
5. A mid-term review (half year ending 30 September) of the accounts shall be conducted by Auditors nominated at the AGM for the financial year. Where possible, Auditors should express a view on whether the budget for the remaining period and whole financial year is achievable. If the Auditors deem the budget is not achievable, they shall require the Committee to review and amend the budget and they (Auditors) may provide their views as to how to improve the Club's financial situation.
6. The Committee and Auditors must strive to have the review concluded and a report presented to Members within a month of the half-year.

Operating Surplus

1. The Operating Result (defined as Subscriptions + Guest Fees – Total Beverage Costs) needs to have a surplus in order to fund the fixed costs of the Club. (see the results over the previous years for guidance)
2. Fixed costs to expect are (see accounts of previous years for details):
 - a) AGM
 - b) Milestone awards and annual awards
 - c) Insurance (personal accident insurance and liability insurance)
 - d) Annual Ang Pao
 - e) Administration costs: website, archive, Bank Account
3. See par Budget & Reporting, sect 2., if the Operating Surplus risks not to cover the Fixed Costs.

Beverage Consumption

1. Beverage cost (beer, wine and soft drinks) forms the largest proportion of our Club's operating expenses. How well a Committee controls this cost will determine how much operating surplus is left to contribute towards funding fixed and variable costs and other events and activities.
2. The Hash Brew and the Treasurer should monitor the consumption and costs of the beverages. They should report to the Committee on changes in trends for the Committee to act on excesses and wastage. See the Excel Spreadsheet "LCH3_DrinkStats_18-19_Current.xlsm" on data on the previous years.
3. The objective of alcoholic beverage control is not to curb Members' enjoyment, but to minimize or avoid excesses and wastage and to ensure that we are indeed only paying for what we actually consume. Also, as a responsible social Club, we do not want to encourage excessive drinking by hashers who drive.
4. Every new Committee will be faced with the challenge of finding a balance between demanding hashers who want their Subscriptions' and Guest Fees' worth of alcoholic beverage, and the need to manage cost in order to break even at end of the financial year.
5. The following guidelines, culled from the cumulative experience of Committee Members who have served in various key roles, are intended to help new Committee Members manage beverage consumption.

The volume of beer and wine consumed at each run is dependent on the following:

- a. Duration of drinking as determined by:
 - a. Time alcoholic beverage is made available

- b. Length of circle
 - b. Number of attendees (Members and Guests) at a run
 - c. Walk serving drinks to the circle of hashers (as compared to hashers picking their drinks at the beer wagon)
 - d. A reasonable and typical duration during which alcoholic beverages can continue to be served is about 100 minutes. This can be achieved by:
 - a. Not serving alcohol before 7 pm (unless run finishes early)
 - b. Starting circle at around 7:50 pm (or earlier if run finishes early)
 - c. Keeping the circle duration to less than 45 minutes.
6. The longer the circle, the more beverages are consumed. The more beverages consumed, the lower the operating surplus, potentially leading to a deficit. There have been occasions in recent times when an operating deficit has been incurred for a run.
 7. Allowing for a 5% keg "pouring loss", a 30 litres keg will give about 86 cups or equivalent bottles of 330 mls. A carton is 24 bottles of 330 mls beer. Over the past year, the consumption of beer was on average 2.7 cups (0.9L) per runner, top runs may use 3 cups (1L) per runner.
 8. A beer keg once opened, incurs the full cost even if it is not fully consumed. Hence, if a circle is well underway, it is better to serve carton beer than open a new keg. As the GMs are in charge of running the circle, he/she will need to advise the Hash Brew how much more beer is likely to be needed for the remaining duration of the circle. Additional cartons can then be chilled.
 9. Unconsumed bottles left over after the circle can be kept by a Committee Member and brought back the following week. If the beer staff keep the unconsumed beer bottles, Hash Brew shall ensure that these are brought back the following week.
 10. The beer service staff should be reminded not to open new beer kegs or cartons without first getting approval from the Hash Brew. The choice between opening a new keg or using cartons for remaining circle time is to be decided by Hash Brew (or Hash Cash as in some past financial years), in consultation with the GMs running the circle.
 11. Hash Brew should conduct checks to verify that what is marked by service staff as "consumed" on the Delivery Order for that day is correct. Carton beer should preferably be opened and loaded into the cool box by the supplier's service staff in the presence of Hash Brew or a designated Committee Member. Unconsumed beverages should be checked and noted if they are to be retained and brought back by service staff for the next run.
 12. No new beer kegs and/or cartons or bottles of wine should be opened after the circle ends, unless it is a special event organized by the Committee or Members for which alcohol is provided.
 13. The Club does not fund drinks or food at an off-site On-On, so there should be no exception for an on-site On-On. Hares can arrange with the beer supplier to provide additional drinks for consumption during an on-site On-On and should make payment for these drinks directly to the supplier. In the event that the hares forget to make prior arrangements for beverages for their on-site On-On, these can be drawn from the supplier only if there is excess left after the circle. The cost of these beverages shall be the responsibility of the hares.
 14. Hashers should not harass the Hash Brew. All complaints or negative feedback about the provision of drinks should be addressed to the GMs.

Annual General Meeting (AGM)

1. As the AGM is normally held near the beginning of a new financial year, an excessive AGM loss incurred by an outgoing Committee can unfairly saddle an incoming Committee with a deficit at the start of its financial year. A large deficit from the AGM can make it extremely difficult for the

new Committee to operate effectively as it would be left with little or no Operating Surplus to fund events due to the need to recover the AGM losses and to cover fixed costs to break even for the year.

2. As such, AGM costs should be minimized. There should be a limit placed on an AGM loss each year. This limit should be approved by Members at each AGM for a newly elected incoming Committee. Members should consider level of funds available in Accumulated Funds in determining the appropriate limit. At the end of the financial year, the Committee (by then outgoing) should strive to work within this Members' approved budget in organizing the forthcoming AGM held in the financial year of the incoming Committee.
3. Members are not required to pay to attend an AGM or EGM proper. However all Members can be asked to pay if they wish to attend a post-AGM function. The charges should be scaled so that Members who attend the AGM or EGM pay less than Absent Members (including Members who do not attend the AGM/EGM) while Guests pay more than Absent Members. The charges, if any, and differentials are at the Committee's discretion.

Other Events

1. All events should be self-funding, unless approved otherwise by Members at an AGM or EGM. This should be included as part of a planned budget for the year.
2. The charges for attendance at events should be scaled so that Members pay less than Absent Members and Guests.
3. At the conclusion of an event, the appointed organizer is expected to prepare a financial report for the Committee showing the revenue and expenditure. All supporting documents must be retained and handed to the Treasurer for audit.

Haberdashery

1. Haberdashery function serves 2 purposes:
 - a) To provide a service to visiting hashers who may want to bring home some Lion City Hash memorabilia
 - b) To generate a profit to fund other Club activities.
2. The target customers are mainly visitors. As such, Haberdasher should stock a set of standard LCH3 garments (singlet, polo and t-shirts, shorts, towels, and Hash paraphernalia) in good quality fabrics for sale to visitors.

Awards

1. It is worthwhile to recognize and celebrate milestone, every Member who reaches his/her first 50th milestone and subsequently, every 100th milestone shall be awarded a polo shirt embroidered with a LCH3 logo and his/her hash name.

Pewter awards have been abandoned.

2. Every year at the annual Dinner & Dance, the Committee shall hand out awards to the most acknowledgeable Hashers. Traditional they are: the "Run of the Year", the "On-On of the Year", the best "Mystery Whip", the Rooky of the Year (most contributing new member), the "Hasher of the Year" (most contributing overall Hash member). Committee members can be nominated for awards, but cannot be selected to be the award winner. Although annual awards are handed out at the annual Dinner & Dance (D&D), the cost of these awards is chargeable to the main Committee's budget and not the D&D event.

Administration of Online Banking

1. Three named Administrators will be appointed to maintain the IDEAL System and Cheque Signatory System, one Administrator to create administrative transactions and one other to approve the transaction. Three Administrators will be named Authorised Persons of the Club and registered with DBS Bank, at least 2 out of the 3 are required for any approval of changes made via DBS IDEAL Maintenance Forms. In the context of LCHHH, it is advisable to have the Administrator and Authorised Person to be one and the same person. We are not a company business, just a social club.
2. The Administrator as defined in IDEAL is responsible for:
 - a. matters relating to IDEAL sign up and services
 - b. add or remove a Transaction maker and Authoriser
 - c. modify any user access to accounts and services
 - d. suspending and re-activating a User's IDEAL access
 - e. unlocking Security Device
 - f. requesting for a new Security Device
 - g. managing company profile in IDEAL
 - h. manage company Authorisation policy.

The Administrator is also tasked to carry out the filing of change of DBS cheque signatories for new Committees.

3. It is vital that an Administrator is someone equipped with the appropriate knowledge and experience in using IT systems, is comfortable with using business applications, is familiar with banking practices, is familiar with LCHHH's practices, rules and guidelines and has the trust and confidence of Members to do a careful, transparent and honest job without exposing LCHHH to inherent risks in electronic banking.
4. The provision of three administrators mitigates any willful act of blocking of IDEAL access since any 2 are required to make changes.
5. Tenure is a 5-year term and need not be a committee role, but he/she must be a Member of the Club. The appointed person can offer to extend beyond one term upon end of current term. Appointment must be approved by a majority of Members in an AGM or EGM. Any member can propose to remove or replace an incumbent Administrator cum Authorised Person before the end of term, at an AGM or EGM, giving reasons to support the move. Proposal is passed with majority vote. Administrator/Authorised Person can give up this role by giving the incumbent Committee at least 3 months' notice, thus allowing a smooth transition to a new person appointed.

J) Committee Members' & Auditors' Roles & Responsibilities

[The description in this section ~~are~~ is on functions, which do not necessarily match with individual persons. Note some responsibilities described herein may be exchanged among committee members as agreed and documented by the incumbent Committee]

Grand Master & Grand Mistress (President & Vice President)

1. Each year the Grand Master and Grand Mistress rotate President/Vice President responsibilities. In FY2013/14, the Grand Mistress is the President so in FY2014/15, the Grand Master will be the President
 - a) The President is typically the hash representative with the public and with the other hashes, although either the Grand Master or Grand Mistress may do so, depending on who is available

- b) The President is one of the check signatories. All checks must be signed by the Treasurer, and countersigned by either the President or the Secretary.
 - c) The President chairs the Committee, but he/she can delegate to another Committee member.
2. It is the Grand Master's responsibility to arrange for Mystery Whips each week. Ask one week in advance, and remind the Mystery Whips on the night of the run.
3. It is the Grand Mistress' responsibility to run the hareline, i.e., gets hares.
 - a. Keep track of who has set runs in recent past
 - b. Ask people who haven't set any/many
 - c. Ensure diversity and appropriateness of run sites
4. Prior to the run either GM needs to call the group together, e.g., "gather 'round"
 - a. Ask for first time hashers (virgins) to come forward
 - b. Announce what (paper, flour, chalk) has been used to set the run
 - c. Point in the direction of the start of the run
 - d. Start promptly at 6:00 pm
5. Ideally, the circle should start between 7:50 pm and 8:00 pm (depending on run duration), and be over around 8:30 pm if possible
 - a. If it starts later than 8:00 pm and ends much later than 8:30 pm, the group drinks more beer, which costs the hash more money
 - b. At around 7:50 pm, GMs start yelling, "form a circle"
 - c. Unless there is a special event, the circle duration should not exceed 45 minutes
6. In conjunction with Members of his/her choice, the President should lead all dealings with third parties such as National Parks (NParks), National Environmental Agency (NEA), Ministry of Defence (MOD), the public and the press.

Order of Regular Circle Activities

	Grand Master	Grand Mistress
1	Bring hares into circle <ul style="list-style-type: none"> • Get feedback from attendees about the run • Declare run somewhere between 'excellent' and 'hash shit' • Down – down for the hares • Get "On On" information from hares 	
2	Bring next week's hares into circle	
3		Announce and give down-down to: <ul style="list-style-type: none"> • Virgins • Returnees / Visitors / Guests • New Members (Get list from Assistant Hash Cash)
4	Call for hare whip	
5	Present milestone awards to females	Present milestone awards to males
6	Call for mystery whip	
7	Call for mystery, mystery whip	
8		Announce any upcoming events, e.g. Interhash (or Interhash On Sec can do this) or D&D (D&D committee member can do this)
9	Call for AOB (any other business)	

Secretary (On Sec)

1. Keep roster of members' names, hash names, phone numbers, addresses, e-mail IDs, birthdays, shirt sizes, etc. Periodically publish the list via separate e-mail or as part of the newsletter. Per Singapore law, the Club does not keep NRIC numbers of the Members.
2. Process membership forms (ensure they are complete with photos), resignations, Absent Members, etc. and notify Hash Cash and Asst. Hash Cash of membership changes. Ensure new members are directed to the LCH3 website or given a copy of the Constitution and LCH3 Guide Book.
3. Responsible for overall newsletter
 - a) Get hareline from Grand Mistress, circle report from Asst. On Sec, scribe report and optionally map from the appointed scribe or hare, Interhash information from Interhash On Sec, etc.
 - b) Add jokes, etc.
 - c) Publish by Tuesday/Wednesday each weekInstructions how to edit and issue the Newsletter are written in Attachment 1.
4. Document minutes of each Committee meeting (and AGM/EGMs) and send to Committee Members within a week of the meeting.
5. Keep track of hareline run awards. Coordinate voting and documentation at Committee meetings of evaluations for best run, best on-on, best whips, etc.
6. Bring membership, Absent Membership, resignation forms, and copies of Constitution to runs. (Asst. On Sec should do this too.)
7. Manage the attendance/sign-in sheet, and update hash statistics (membership records, memorial/milestone runs, etc.) periodically on electronic spread sheet.
8. Keep electronic copies of all newsletters and meeting minutes (for future archiving and reference as may be required by various regulatory authorities or agents we deal with such as banks and insurance companies).
9. Maintain hash archives comprising newsletters, meeting minutes, Dinner & Dance (D&D) Committee minutes, official documentation and the like. At the end of his/her term, pass these documents in soft (and perhaps hard) copy to the incoming On Sec and provide a copy to the hash archivist.
10. The Club's archives are now kept on an electronic Cloud OneDrive (Microsoft), lchhh.archive@hotmail.com.
11. Perform filing (as required) with Registry of Societies (ROS) through the web (iROSES). The current rules require the following to be filed within appropriate timeframe as prescribed by ROS:
 - a. Amendments to Constitution; they need to be approved by members and submitted for approval by ROS before they can be included in the Constitution. A \$140 fee is payable to ROS.
Note: ROS does not copy the new text, but it amends the previous version themselves. Therefore it is prudent to download the existing ROS version of the Constitution (\$10) before amendments are made.
 - b. Change of name
 - c. Change of place of business
 - d. New symbol for Society

- e. Change of Office bearers
 - f. Annual returns
 - g. Audited Statement of Accounts
 - h. Returns of fund raising appeal
 - i. Dissolution of Society
12. Send notice of AGM or EGM to members within the requisite timeframe as required under the Constitution or society rules. Notice of meeting should preferably include:
 - a. AGM Agenda
 - b. Approved Minutes of last year's AGM
 - c. Any other items or documents submitted for discussion at AGM
 - d. Latest Committee Nominations list
 - e. Audited Statement of Accounts (this can be sent later if they are not ready, but preferably not later than 5 days before the AGM. Members need time to review the accounts and may choose to seek clarification before the AGM so that the meeting can be concluded promptly)
 13. Ensure a proper transfer of duties to next On Sec:
 - a. All documents and files to be brought up to date and handed over
 - b. All soft copies of standard forms or documents to be handed over so that the next On Sec does not have to "reinvent the wheel"
 - c. The Secretary should pass on the UserID and Password of the Cloud LCH3 Archives to his/her successor so he/she can change it to his/her own access code.
 - d. Brief successor on duties and responsibilities and areas needing attention or follow up
 14. Document last AGM minutes of meeting and get Chairman to approve it. Both Chairman and outgoing On Sec who record the proceedings of AGM need to sign the minutes. Signed copies are to be retained on file for distribution at next AGM. Final soft copies need to be handed to the in-coming On Sec so that he/she can distribute them by email to members prior to next AGM.
 15. The On Sec should help the incoming On Sec secure a SingPass (if he/she does not have one) to access the ROS website (iROSES).
 16. As filing requirements change periodically the On Sec and Treasurer should stay abreast of these changes by periodically checking the IRAS website which handles ROS filing.

Assistant Secretary (Asst On Sec)

1. Responsible for the attendance/sign-in sheet and/or maintain run count spread sheet for milestones and awards.
 - a) Bring attendance sheet, to each run
 - b) Review the spread sheet, after the run.
 - c) Note: Absent Members who pay guest fees and run/walk get an attendance.
 - d) Check for people who are approaching a milestone. Milestones are now at run: 50, 100, 200, 300, etc. The Award is a T-shirt with the name of the member and the number of runs achieved.
2. Prepare circle report, and e-mail it to On Sec by Monday night.
3. Bring membership, Absent Member, resignation forms and copies of the Constitution, and Guide Book to runs (~~On~~ Sec should do this too).

Treasurer (Hash Cash)

1. To allow for proper recording of the accounts, and the subsequent audits and annual statutory reporting, as a minimum, the supporting documentation to be maintained by Treasurer should include the following:

- a) A listing of all disbursements
 - b) A listing of all receipts
 - c) A listing of subscriptions paid by members, including transfers from members' deposits
 - d) A listing of members' deposits held as well as application of deposits to subscriptions
 - e) Monthly bank reconciliations
 - f) Stock movement report
 - g) A copy/calculations of the annual journal entries (for year-end only)
2. In addition, the Treasurer should retain all original/source documents such as the following:
 - a. "Run sheets" (record of receipts from the Friday runs) duly signed on site by an officer of the club other than the person collecting the money (there is also a Run Sheet when there is no transaction on a run, e.g. no guests).
 - b. Bank statements and cheque stubs. If the Run Sheet does not correspond to the Bank Statement, the difference must be explained.
 - c. Vendor invoices
 - d. Haberdash reports
 - e. Special events reports
 3. As timely recording of transactions will make everyone's job easier, the Treasurer should endeavour to update the records on a timely basis and distribute to Committee members items 1a) to 1g) as part of the monthly financial reporting.
 4. Significant changes to the system\spread sheet used to keep financial records for LCH3 must be approved in advance by the GMs and Auditors for the current financial year. The system\spread sheet needs to be kept as simple as possible in order to enable smooth, effective audits and ease of manageability of accounts for current and future Treasurers.
 5. Pay bills, sign all checks, and post disbursements to financial records.
 - a. Give checks to President to co-sign.
 - b. If President isn't available, get On Sec to sign
 6. Ensure subscriptions and other fees are collected.
 - a. Periodically provide list of subs paid/due to Asst. Hash Cash
 - b. Periodically provide "Hash Shit" (over dues) list to On Sec for inclusion in newsletter
 - c. Contact people seriously in arrears to collect
 - d. Recommend to Committee to terminate members who are overdue and who have not responded to at least 2 written reminders to pay their dues. It's good practice to terminate members who are overdue by a full quarter. Under the Constitution, the President has the authority to terminate membership. Ensure On Sec minutes the termination and communicates in writing to members whose membership has been terminated
 7. Prepare monthly financial report for distribution at Committee meeting, including:
 - a. Summary of membership levels and changes
 - b. Monthly financial results, covering:
 - i. Profit & loss account; balance sheet and cash flow statement
 - ii. Major revenue and cost items
 - iii. Year-to-date actual, comparison with prior year(s), and forecast for the year
 - c. List of past due subs
 8. Prepare annual financial statements for fiscal year ending 31 March:
 - a. Send final balanced statements to Auditors and all Committee members, ideally by 7 April (7 days after fiscal year closing on 31 March). The Auditors should audit them within 7 days of receipt of statements. Committee members will have the opportunity to review them before the audit is concluded

- b. The Hash Cash must work closely with the Auditors to ensure that the Statements are audited, ideally before 15 April
 - c. Prepare and send in tax return for the previous year by due date (15 April) together with the audited statements approved at the previous year's AGM.(i.e. Annual Financial Statements for 1 April 2012 to 31 March 2013 and approved in the April 2013 AGM are submitted with the tax return due before 15 April 2014)
 - d. Send audited Financial Statements to Secretary by 15 April for distribution to all members, hopefully at least 5 days before the AGM. This means the AGM should be scheduled, preferably, on the last weekend of April to allow for ample time for audited statements to be made ready. Signed originals of audited Financial Statements approved at the AGM will need to be filed by the On Sec with the Registry of Societies (ROS)
 - e. As filing requirements change periodically the On Sec and Treasurer should stay abreast of these changes by periodically checking the IRAS website which handles ROS filing
9. Ensure proper hand-over of responsibilities to next Hash Cash:
- a. All accounts updated to last week of handover. This means starting the books for the new financial year up to the last week of handover, as the new hash cash will take over only after the AGM in April
 - b. Co-ordinate with Haberdash and incoming Hash Cash and in-coming Haberdasher to ensure that stock book values and stock physical count tallies upon handover
 - c. All files updated and handed over
 - d. All soft copies of MS Excel spread sheet files and other standard forms used by Hash Cash and Asst Hash Cash to be handed over as well.
 - e. Hand over password for access to ROS website. New Hash Cash should change the password immediately upon receipt of password from outgoing Hash Cash

10. IRAS Income Tax.

Each year before April 15, the Treasurer should enter a Form P1 ([www.iras.gov.sg/ Home/ Other-Taxes/ Clubs-and-Associations/Filing your taxes](http://www.iras.gov.sg/Home/Other-Taxes/Clubs-and-Associations/Filing-your-taxes)). The subject is the income over the previous year (for LCH3, submit in April 2019 subject of the income of the year that ended 31 Mar 2018, of the year before)

The Club has already been granted a waiver to file returns if the **net taxable income** is negative or below \$400 for the Year of Assessment. (Attm. 3)

Although LCH3 did not pay income tax, Form P1 should be entered if the net taxable income is above \$400. We have been fined for not submitting the Form.

LCH3 did not pay income tax: "Where not less than 50% of its gross receipts on revenue account are received from members, the Society is not deemed to be carrying on a business. Only income derived from non-members is taxable."

As IRAS rules often change, the Treasurer should check the IRAS website every year.

11. Ensure a proper transfer of duties to next Treasurer:
- a) All documents and files to hand over. Specifically the files "LCH3_20xx-xx_FS_Current.xlsm" and "LCH3_DrinkStats_xx-xx_Current.xlsm" in good working order.
 - b) Explain the User Instructions for the files. (See also file "LCH3_Accounts_SpreadsheetUsersManual_190422" or updated version).
 - c) Any pending issues and special practices used the previous year.
 - d) Execute transfer of the DBS Bank Account and IDEAL electronic access with the next Treasurer.

Assistant Treasurer (Asst Hash Cash)

1. Collect guest fees from every non-member and Absent Member at each run.

- a. Note that there is no discount for non-drinkers or for people who run but don't attend the circle, or for people who attend the circle, but don't drink or run. Under the Constitution all guests are required to pay guest fees
 - b. Prior to the circle, give a list of virgins, returnees, guests, visitors, and new members to the Grand Mistress
 - c. Give number of Members, Absent Members, non-members (virgins, guests, returnees) to Asst. On Sec for circle report
2. Collect quarterly subs and Absent Member fees.
 - a) If you have trouble collecting, enlist the assistance of the Hash Cash.
 - b) Note: Subscriptions are due at the beginning of each quarter.
3. Maintain a weekly register of virgins, returnees, Absent Members, guests/visitors, and new members.
4. Get Hash Cash or another Committee member, ideally one of the GMs, to countersign the register each week. These original documents constitute the source documents. They should not be destroyed. They are required for audit checks.
5. Reconcile cash collection and make bank deposit each week.
6. Give signed and endorsed original paperwork to Hash Cash at next run or earlier for period closing (i.e. month-end or year-end):
 - a. Guest list and fees
 - b. Members' subscription collected in that week
 - c. Any other collection, e.g. Haberdash sales proceeds
 - d. Bank deposit slips (if applicable)

Hash Brew (Committee Member)

1. In preparation for each run:
 - a. Advise beverage provider in advance what to put on the truck. (This is especially important if a significant number of guests are expected to attend the run.)
 - b. Provide drinks wagon driver with the run site details
 - c. Bring along to each run (or if Hash Brew is unable to attend, pass to the person filling in), enough wine for the run.
 - d. Bring all documents that document delivery and consumption of beverages the previous run.
2. At the Circle:
 - a. Pour drinks in circle for down-downs
 - b. Monitor amount of beer and wine being consumed. A good rule of thumb is that beer consumption is at most 1L of beer per runner.
 - c. Advise GMs how much beer has been consumed to avoid protracted circles and unnecessary consumption.
 - d. After the Mystery Whip [MW] is usually a good time to assess how much has been consumed. Hash Brew should decide to open an additional keg or switch to bottles. A normal consumption is 0.9L, max 1L, per runner.
 - e. Inform drinks wagon provider to add more drinks based on the assessment.
 - f. If members wish to purchase beer, they should order from the Hash Brew one week in advance so Hash Brew can ensure the beer vendor has enough stock. The member is to inform the Hash Brew electronically.
3. After the Circle:
 - a) Clear non-consumed stocks either by negotiating with driver to return (usually soft drinks only), take home residual beer and unopened wine stock and bring back next week
Opened unconsumed wine can be taken to the On-On.

- b) Assist drinks wagon driver to clear site and monitor for cleanliness prior to vacating
 - c) Review drinks wagon driver delivery documents with checking date, quantity of drinks. Sign them and provide the information to Hash Cash for payment (all electronically these days).
 - d) Pass any Credit Note to Hash Cash.
4. Tasks away from the run:
- a) Manage wine inventory and ensure wine is procured on time and at attractive prices.
 - i. Keep updated the wine inventory and document to the Hash Cash.Run number and site
 - ii. Quantities and cost of drinks consumed
 - b) With the Hash Cash, prepare Hash Brew report for review at committee meetings, providing:
 - i. Drink costs for the year.
 - ii. Drink costs per runner and total runners for the year
 - iii. Wine costs for the year
 - iv. Forecast of total cost of drinks for the year
 - v. Recommendations to manage drink costs ("Drinking Strategy")

A good tool is the Excel Spreadsheet "LCH3_DrinkStats_18-19_Current.xlsm"

Interhash Secretary (Interhash On Sec)

1. Gather details of (via Internet, word of mouth, other hash contacts) local, regional and global Hash events and send to On Sec and Web Master for publishing in newsletter and web site.
2. Where appropriate, coordinate registration, travel, etc. of LCH3 members to Hash events.
3. Provide updated LCH3 contact data to appropriate international Hash organisation.

Haberdash (Committee Member)

1. Procure new designs for hash wear and paraphernalia
2. Ensure that all stocks left over from hash events and belonging to LCHHH are taken into stock for sale. Ensure that Committee members (in particular, Hash Cash who needs to update books) are advised accordingly through stock reports.
3. Sells hash stocks to members or guests.
4. Reconcile sales and balance stock weekly.
5. Periodically (weekly, monthly or quarterly, depending on activity), hand over cash and stock sales report to Asst Hash Cash for deposit and inclusion in weekly collection list. Signed acknowledgement is required for audit trail.
6. Conduct a physical stock count and prepare monthly sales and stock position report for Committee members.
7. For financial closing, conduct physical count and prepare stock position as at March 31st. Work with Hash Cash to ensure that this tallies with the book value as at March 31st. Discrepancies should be reconciled or written off for the fiscal year end accounts. The Hash Cash will require this report early in order to balance the books by 7th April to be ready for audit.
8. Ensure proper transfer of responsibilities to incoming Haberdasher:
 - a) Work with Hash Cash to ensure that stock transferred to next Haberdasher is properly accounted and reconciled with the recorded book inventory at time of transfer. For

- incoming Haberdasher, ensure that stock record and physical count during handover tallies. Sign and acknowledge stock position to pre-empt later dispute.
- b) Handover all records of Haberdash
- c) Brief incoming Haberdash of duties and any outstanding follow up items

Committee Member without portfolio (Committee Member aka Dogsbody)

1. Assist when other committee members are away or need assistance. Most commonly, this would be filling in at the circle for:
 - a) Asst. Hash Cash (collecting money)
 - b) Asst. On Sec (writing circle report)
 - c) Hash Brew (preparing down-downs)
 - d) Grand Master or Grand Mistress (leading circle)
2. Maintain and keep stocked the Club's First Aid kit .

Webmaster and administration of other social media.

1. The Webmaster function can be combined with any other function in the Committee.
2. The Webmaster is responsible for the content of the Lion City Hash House Harriers Internet Website www.lioncityhhh.com. This includes keeping the Website up to date with the latest run site information.
3. The domain www.lioncityhhh.com is property of the Club. When the Webmaster cannot keep the Website information up to date, he/she is obliged to transfer the passwords and access to the domain to another member assigned by the Committee.
4. The Webmaster is also responsible to keep the electronic archives of the Club and administer the access. Presently the archives are kept in a Cloud platform Microsoft One Drive lchhh.archive@hotmail.com. When the Webmaster cannot keep the electronics archives up to date, he/she is obliged to transfer UserID and password to a member assigned by the Committee.
5. The Webmaster does not need to be a Website wizard and can delegate the updating to others, but he/she keeps responsibility for the content. Some basic knowledge of Computer systems and programs is required.
6. If the Committee accepts that a forum on any other social medium (e.g. Facebook) is representing the Club, it should appoint a member of the Committee to be responsible for the content and set-up the system so that the responsible Committee member can at all times correct or remove content from publication. (e.g. insulting or demeaning, commercial publicity,...). If this cannot be guaranteed, the Committee should take all necessary measures to either cease the activity on a social medium, or to disassociate the Club from the medium publications.

Internal Auditors

1. Upon receipt of Financial Statements, arrange for date to review the books and source documents with Hash Cash.
2. Prepare for audit by reviewing Statements beforehand, paying particular attention to the following:
 - a) Ensure that brought forward figures from last year which will form the basis for current year's opening balance (refer to Balance Sheet items) are correctly transcribed from last year's audited statements:
 - i. Cash at bank
 - ii. Last year's stock balance = this year's opening balance
 - iii. Debtors – if any

- iv. Creditors – if any
- v. Subscriptions received in advance last year and belong to current year's revenue
- vi. Members' refundable deposits
- vii. Accumulated funds
- b) Request Hash Cash to have on hand all supporting source documents for receipts and payments:
 - i. Weekly collection sheet and corresponding bank deposit slips
 - ii. Haberdash periodic sales report and physical stock count report as at 31 March
 - iii. Beer vendor invoices
 - iv. Award invoices
 - v. Other receipts and invoices
 - vi. Monthly Bank statements, especially for the month ending 31 March position
 - vii. Last year's audited Statements which will provide current year's brought forward position
 - viii. Membership register as at 31 March Minutes of meeting recording decisions that have financial implications such as termination of members, approved write-offs (stocks or un-reconciled cash)

3. Guidelines for audit of main LCH3 Accounts:

- a) Procedural and record keeping: Review procedure of cash collection and accounting as practiced with a view to assessing the extent of division of responsibilities and checks being in place. This will have a bearing on the integrity of source documents upon which the auditors would normally rely on. The auditor can request for some evidence of practices in place
- b) Cash Receipts: Sample check that weekly collections are recorded in books and traced into bank deposits
- c) Guest Fees: Add up all the guest fees for the year and tie to corresponding figure in Statement
- d) Subscriptions
 - i. Sample check to ensure that subscriptions received are recorded against correct individuals for correct periods. Trace from weekly collection form to spreadsheet
 - ii. Verify subscription revenue for current year
 - = Subscription for current audit fiscal year received in last fiscal year (i.e. subscriptions prepayment figure in last year's Statement)
 - + Subscription received weekly as per source documents
 - + Subscription received through GIRO as per bank statements
 - + Deposits transferred to subscriptions as per source documents if any
 - subscription for next fiscal year received in this audit fiscal year as per register of members subscription position as at 31st March
 - Subscriptions that belong to prior fiscal year, but paid in current audit fiscal year and recorded as debtor in prior year's accounts. Note that if they are not paid, but are written off this year, they will also reduce this year's revenue. This figure can be determined from reviewing last year's debtor balance. If they have not been include in last year's revenue (hence not recognized as last year's debtor balance), then this amount should be added to current year's revenue instead of being deducted
 - + Subscriptions that is overdue and belonging to current fiscal year. Note that this figure should also be included in the current fiscal year's debtor balance. Any overdue subscriptions as at 31st March that is not written off should form part of Debtors figure on Balance sheet
- e) Haberdash sales and stock balance figures
 - i. Add up all Haberdash sales receipts from source documents and tie to corresponding figure in Statement.

- ii. Verify all purchases against invoices
- iii. Verify final inventory figure calculation and tally with corresponding figure on Statement and physical count report that should have been conducted and presented by Haberdash for March 31st. If no physical count was conducted as at 31st March, request Haberdash to perform a current count and reconcile to 31st March position after netting the stock movements in between 31st March and current date of count
- f) Expenses
 - i. Verify that there are no supplier invoices outstanding as at 31st March. If there are invoices outstanding, that belongs to current financial year, they should be stated as creditors
 - ii. Sample check that cash or cheque disbursements are supported by receipts or vouchers
 - iii. Verify outstanding creditors balance brought forward from last year are accounted for in current year's payments
- g) Refreshments: as the largest single expense, it would be prudent to add all the invoices for the year and tally against reported figure.
- h) Special events
 - i. Verify collections and trace into bank deposits
 - ii. Check disbursements are supported by receipts or vouchers
 - iii. Verify P&L statement for special event
 - iv. Ensure all remaining Haberdash stocks from the event are accounted for in
 - v. Haberdash inventory stock balances
- i) Cash: Reconcile cash position as recorded in the books with the bank statement as at 31 March
- j) Conclusion of Audit: Review year-end financial statements for completeness. These statements will need to be signed by Hash Cash and both Auditors before they are distributed to members

INSTRUCTIONS FOR EDITING AND ISSUING THE WEEKLY NEWSLETTER

1. Requirements

The editing and issuing of the weekly Newsletter requires:

- a. Decent familiarity with Microsoft Word;
- b. A program to convert MS Word file to a .pdf file. The latest versions of MS Word have this built in. For earlier versions of MS Word, a pdf program like Acrobat Standard or Nuance is required.
- c. If you want to use a lot of pictures, a photo editing program is recommended, primarily to crop photos to the subject required for the text.

2. Content

Note: the most important delivery of the Newsletter is the information. Pictures, logo's, font variations, etc. are all nice to have but not a critical aspect of transferring information.

Critical information is:

- Directions to Next Friday's run;
- Important messages, if any;
- The Hareline
- Run and Circle reports are a standard expectation, but should not cause unacceptable delays to issue the information of the 1st 3 points.

It is recommended that run venues for the next 2 weeks are known and publicized, this to avoid run site clashes.

3. Formats

How elaborate and fancy one gets is purely up to the creativity of the editor and to his/her knowledge of MS Word. Like a magazine, some aspects like title, logo, format of pages, are better copied from the previous editions to enhance recognition and navigation. Too many new font types or too many eye catching features can come over as shouting. Up to the editor to judge.

So far, font types for general use are mostly Calibri 12 and Arial 10. Highlights can be done in Arial Bold. (Arial Black is not recommended as copying to Website gives unintended effects. Some Web Browsers do not support Arial Black).

MS Word has many options to position pictures and graphs in the text. One can experiment to find the optimum combination. Check the pdf result before issuing, some of the effects can surprise, especially at page breaks.

4. Process MS Word

- a. The easiest start is to take the MS Word file of the issue of the previous week and merely replace the old information by selection, replacing, deletion.
- b. Run and Circle scribes should send you the reports in MS Word Format. Select the text and copy it to the appropriate space in the new Newsletter. If necessary, change the font type.

It is your choice if you want to edit for grammar and spelling. I typically screen for inappropriate vulgarities. But this is rare.

The Run Scribe may be the most difficult to chase, as he/she changes every week. Ask the hares at the run and follow-up.

- c. Insert pictures as you see appropriate. A potential sources is:
<https://onedrive.live.com/redir?resid=23702D1D1DE5D42F%21104>

If you use your own pictures, it is recommended to reduce the file size from Camera resolution of 3 – 4 MB per picture to around 200 kB. If not, your file size soon becomes unmanageable. Any photo editor program can do that.

- d. Check the information in Hareline and Interhash. Grand Mistress and Interhash On Sec should provide the information.
- e. Work the text and format until you are satisfied.

5. Google maps

- Ideally, the Google reference should be provided by the Hare. If not acquired this way, one can look up the location in Google Earth or Google Maps, position the pointer with either the coordinates or the address.
- In Google Maps, extend the functions symbol (3 bars) at the top left of the page;
- Click “Share or Embed Map”;
- Select “Short URL”;
- Copy the URL to the Word document.

e.g. for Tulip Garden:

<https://goo.gl/maps/aGbVE>

6. Process: issue

When you are satisfied with the text, illustrations and formats, convert the MS Word File to a pdf File. There are several options:

- In the most recent version of MS Word, this can be done by MS Word itself:
File/ Save As/Save as Type/ PDF
- You can also do it with the Print function:
 - In MS Word, tab File/Print
 - Select a printer like Nitro PDF Creator, Adobe PDF, ...
 - Print
 - In the bottom taskbar, an icon flashes. Click on the pdf icon. A window will open asking you for the location of the file. Browse and Save.
 - If the program does not do it automatically, check the output with Adobe Reader.
- In older versions of MSWord, you may need a pdf conversion program. (Commercially available but \$ 100 – 200). Or you find somebody who has one.

7. Process: Send Out.

- Open your Email program. Open the addressees until you have the notation BCC.
- You need the latest version of the distribution list. This is a txt file with 2 lists: one with the members (Active + Absent), one with the “Friends of LCHHH”. The On-Sec is in charge to keep it up-to-date.
- Select the Email addresses from the first list (“Friends”);
- “Copy” (Ctrl + C)
- “Paste” in the BCC line of your Email program (Ctrl + V)

Note: As of Oct 2015, Gmail and Yahoo do not process Emails with long lists in the BCC list, as they are often used to distribute SPAM. The solution is to split the addressee list into groups of less than 50 each and send out the Newsletter several times, once for each group,

- Fill in Subject, Signature line and any comment you may want to add.
- Attach the .pdf file.
- Send

You're done!!!

Now all you have to do is to see the reply comments, suggestions for corrections, complaints, down-downs because something was missing, too much, or for any other reason.

Thank you very much for your effort.

Attachment 2
Meetings of Singapore Hash chapters with Singapore Police and with Singapore National Parks.



Police Meeting 14
April 2009.pdf



Yahoo Mail - Mtg with
Singapore Police re h:

Attachment 3
IRAS Waiver for Income Tax



LCH3_IRAS_Waiver_
2018-04-03.pdf

Attachment 4
Data Protection Policy



Data Protection
Policy_2015-03-21.pc

In .pdf format, see attached pages.