
STATUTORY INSTRUMENTS

1996 No. 3159

The Registration of Clubs (Northern Ireland) Order 1996

PART IV

CONDUCT OF REGISTERED CLUBS

Miscellaneous

Accounts of registered clubs, etc.

40.—(1) Every registered club and every club which has served a notice under paragraph 1(1) (a) of Schedule 2 shall—

- (a) keep such vouchers with respect to its transactions and its assets and liabilities, and in such manner, as may be prescribed, and
- (b) establish and maintain a prescribed system of control of its accounts, its cash holdings and all its receipts and remittances, and
- (c) prepare an annual statement of accounts in such form and containing such particulars as may be prescribed, and
- (d) cause those accounts to be audited by such person (“the auditor”), and in such manner, as may be prescribed, and
- (e) on being required by the auditor, produce any record or voucher and any other information or explanation which appears to the auditor to relate to those accounts and which the auditor requires to inspect, and
- (f) send a copy of those accounts and the auditor’s report thereon to the sub-divisional commander of the police sub-division in which the premises of the club are situated within 3 months of the end of the financial year of the club to which they relate, and
- (g) on the demand of any member of the club, send a summary of those accounts and the auditor’s report thereon to that member, free of charge, as soon as they become available, and
- (h) cause a summary of those accounts and auditor’s report thereon to be displayed, for a period of 4 weeks ending on the date of the annual general meeting, in a conspicuous part of the premises of the club which is accessible to all members, and
- (i) keep all original vouchers, books, accounts, reports and other documents which the club is required to keep under the provisions of this Order for a period of 6 years from the date of the auditor’s report on the accounts to which they relate, and notify, in writing, the sub-divisional commander mentioned
- (j) in sub-paragraph (f) of the address or addresses at which the vouchers, books, accounts, reports and other documents to which sub-paragraph (i) applies are kept.

(2) If paragraph (1) is contravened—

- (a) the registered club; and

(b) every official of the club at the time of the contravention;
shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding level 5 on the standard scale.

(3) In any proceedings for an offence under paragraph (1) it shall be a defence for a person to prove that he exercised all due diligence to avoid the commission of such an offence.