
STATUTORY RULES OF NORTHERN IRELAND

2022 No. 99

REGISTRATION OF CLUBS

The Registration of Clubs (Accounts)
Regulations (Northern Ireland) 2022

Made - - - - 10th March 2022
At 0.01 a.m. on 1st
Coming into operation April 2022

THE REGISTRATION OF CLUBS (ACCOUNTS)
REGULATIONS (NORTHERN IRELAND) 2022

1. Citation, commencement and interpretation
 2. Vouchers
 3. System of Control
 4. Annual Statement of Accounts
 5. Auditor
 6. Independent Examiner
 7. Revocation
- Signature

SCHEDULE **Systems of Control**

1

SCHEDULE **FORM AND CONTENT OF ANNUAL STATEMENT OF ACCOUNTS**

2

PART 1 — ACCRUALS ACCOUNT

General Rules

1. An accruals account shall consist of: (a) a statement of...
2. The accruals account shall be prepared in accordance with the...
3. The statement of financial position shall: (a) be signed by...
4. The notes to accounts shall: (a) state the measurement basis...

PART 2 — RECEIPTS AND PAYMENTS ACCOUNT

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

General Rules

1. The receipts and payments account shall consist of:
2. The account should summarise the movement of cash into and...
3. The receipts and payments account shall give sufficient detail to...
4. The receipts and payments account shall include comparative figures for...
5. Where valuations are provided in the statement of assets and...
6. The statement of assets and liabilities shall:

SCHEDULE

3

SCHEDULE

4

1. An independent examiner who has carried out an independent examination...

Explanatory Note