

1977 No. 122

HARBOURS

**Northern Ireland Fishery Harbour Authority (Accounts)
Regulations (Northern Ireland) 1977**

Made 6th May 1977

Coming into operation 1st July 1977

The Department(a) of Agriculture, in exercise of the powers conferred by section 30 of the Harbours Act (Northern Ireland) 1970(b) and now vested in it(c) and of every other power enabling it in that behalf, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Northern Ireland Fishery Harbour Authority (Accounts) Regulations (Northern Ireland) 1977 and shall come into operation on 1 July 1977.

Interpretation

2. In these Regulations—

“berthing dues” means charges in respect of any vessel for entering, using or leaving a harbour;

“Department” means the Department of Agriculture;

“financial year” means the year for which the annual accounts are made up and where the Authority wishes to change the financial year, includes the transitional accounting period adopted for the purpose of effecting that change;

“goods” includes fish, livestock and animals of all descriptions;

“goods dues” means charges in respect of goods brought into, taken out of or carried through a harbour by a vessel (but not including charges in respect of work performed, services rendered or facilities provided in respect of goods so brought, taken or carried);

“grants” means grants made under section 3 of the Harbours Act (Northern Ireland) 1970;

“loans” means loans made under section 2 of the Harbours Act (Northern Ireland) 1970 and loans obtained from any other source;

“the Authority” means the Northern Ireland Fishery Harbour Authority established by virtue of Article 4(1) of the Northern Ireland Fishery Harbour Authority Order (Northern Ireland) 1973(d).

Form of Accounts

3. In respect of any financial year ending after these Regulations come into operation, the annual statement of accounts relating to the Authority shall be in the form, contain the particulars and be compiled in the manner specified in the Schedule to these Regulations.

(a) Formerly Ministry: *see* 1973 c. 36 s. 40 Sch. 5 para. 8(1)

(b) 1970 c. 1 (N.I.)

(c) S.R. & O. 1973 No. 128 (I, p. 750)

(d) S.R. & O. 1973 No. 35 (I, p. 199)

Sealed with the Official Seal of the Department of Agriculture for Northern Ireland on 6th May 1977.

(L.S.)

E. G. Sherrard
Assistant Secretary

SCHEDULE

Form, contents and compilation of annual statement of accounts

1. A Revenue Account showing:—
 - (a) Revenue, indicating separately:
 - (i) berthing dues;
 - (ii) goods dues;
 - (iii) revenue from property;
 - (iv) revenue from sundry services and facilities;
 - (v) other revenue.
 - (b) Expenditure, indicating separately:
 - (i) operating and maintenance expenditure;
 - (ii) administrative and other general expenditure.
 - (c) So much of grants as is credited to the revenue account.
 - (d) The amount charged to revenue by way of provision for depreciation, renewals or diminution in value of fixed assets.
 - (e) Interest charges in respect of loans.
2. A balance sheet.
3. A flow of funds statement.
4. Notes to Accounts shall be provided as necessary and shall show:—
 - (a) How depreciation is calculated.
 - (b) The basis of valuation of fixed assets.
 - (c) A breakdown of composite figures shown in the accounts; in particular, those for operating and maintenance and administration.
 - (d) Any excluded items.
 - (e) Taxation requirements.
 - (f) Details of the costs and methods of financing of capital works.
 - (g) Particulars of the borrowing powers of the Authority and the extent to which these have been exercised.

EXPLANATORY NOTE

(This note is not part of the Regulations but is intended to indicate their general purport.)

1. These Regulations made under section 30 of the Harbours Act (Northern Ireland) 1970, prescribe the form of, the particulars to be contained in, and the manner of compilation of, the annual statement of accounts of the Northern Ireland Fishery Harbour Authority.