

1986 No. 51

HARBOURS**Northern Ireland Fishery Harbour Authority (Accounts) Regulations
(Northern Ireland) 1986***Made* 20th February 1986*Coming into operation* 1st April 1986

The Department of Agriculture, in exercise of the powers conferred by section 30(1) and (4) of the Harbours Act (Northern Ireland) 1970(a) and now vested in it(b) 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) 1986 and shall come into operation on 1st April 1986.

Interpretation

2. In these regulations—

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

“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 dues” means charges in respect of goods, including fish, livestock and animals of all descriptions, 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);

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

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 prescribed in the Schedule.

Revocation

4. The Northern Ireland Fishery Harbour Authority (Accounts) Regulations (Northern Ireland) 1977(d) are hereby revoked.

(a) 1970 c. 1 (N.I.)
(b) S.R. & O. (N.I.) 1973 No. 128

(c) S.R. & O. (N.I.) 1973 No. 35
(d) S.R. 1977 No. 122

Sealed with the Official Seal of the Department of Agriculture on 20th February 1986.

(L.S.)

N. E. Morrison

Assistant Secretary

1. The annual statement of accounts shall be compiled in accordance with Section 143 of the Companies Act (Northern Ireland) 1960(a) and shall comprise:—

- (a) A foreword.
- (b) A revenue account.
- (c) A balance sheet.
- (d) A source and application of funds statement.
- (e) Notes to accounts.

2. The notes to accounts shall give the following additional information:—

- (a) A statement of accounting policies.
- (b) An analysis of operating income, indicating separately:
 - (i) berthing dues;
 - (ii) goods dues;
 - (iii) revenue from sundry services and facilities;
 - (iv) other revenue.
- (c) An analysis of amounts charged in the accounts for operating and maintenance expenditure.
- (d) An analysis of amounts charged in the accounts for administrative expenditure.
- (e) Any excluded items.
- (f) Methods of financing 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.)

These Regulations supersede the Northern Ireland Fishery Harbour Authority (Accounts) Regulations (Northern Ireland) 1977 which are revoked. They prescribe the form of, the particulars to be contained in and the method of compilation of the annual statement of accounts of the Northern Ireland Fishery Harbour Authority and for the first time require that they accord with the accounting requirements of the Companies Act (Northern Ireland) 1960.