

SCHEDULE

1. The annual statement of accounts shall be compiled in accordance with Article 236 of the Companies (Northern Ireland) Order 1986(1), as if the Authority were a company to which Article 235 of that Order applied, and shall comprise:—

- (a) A foreword.
- (b) An income and expenditure account.
- (c) A balance sheet.
- (d) A cash flow statement.
- (e) A statement of total recognised gains and losses.
- (f) 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.
- (h) Details of key corporate financial targets with the performance achieved.