

2022 No. 99

REGISTRATION OF CLUBS

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

Made - - - - *10th March 2022*

Coming into operation - *At 0.01 a.m. on 1st April 2022*

The Department for Communities^(a) makes the following Regulations in exercise of the power conferred on it by Article 40(1) and (1A) of the Registration of Clubs (Northern Ireland) Order 1996^(b) and now vested in it^(c).

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Registration of Clubs (Accounts) Regulations (Northern Ireland) 2022 and shall come into operation on 1st April 2022.

(2) In these Regulations –

“address” means, in relation to an individual, the full postal address of the place where that individual is ordinarily resident or, in relation to a business, the place where the business is carried on;

“annual statement of accounts” means accruals accounts or receipts and payment of accounts;

“club” means any registered club and any club which may have served notice under paragraph 1(1)(a) of Schedule 2 to the Order;

“committee” means the committee of management or governing body of the club;

“gross income” means the total income recorded from all sources;

“the Order” means the Registration of Clubs (Northern Ireland) Order 1996;

“record” includes any note, memorandum, till roll, annotated sales sheet, invoice, delivery note, docket, statement or other document completed in whole or in part in writing, typescript or printed.

Vouchers

2.—(1) A club shall keep, or cause to be kept, vouchers with respect to its transactions, assets and liabilities.

(a) 2016 c. 5 (N.I.)

(b) S.I. 1996 No. 3158 as amended by section 12 of the Licensing and Registration of Clubs (Amendment) Act (Northern Ireland) 2011 (2011 c. 18 (N.I.))

(c) See Article 8(b) of and Part II of Schedule 6 to the Department (Transfer and Assignment of Functions) Order (Northern Ireland) (S.R. 1999 No. 481)

(2) Vouchers may be kept in electronic or hard copy format. The committee shall keep a formal notification stating the format in which vouchers will be maintained, and, where they are kept in hard copy format, the physical location of all hard copy vouchers.

(3) Vouchers shall be kept in a manner which facilitates ease of access by the committee and others having an express authority to inspect.

(4) In this regulation “Vouchers” means –

- (a) all original records including order forms, invoices, credit notes, goods returned notes, receipts, contracts, correspondence and other records relating to goods and services supplied to or by the club or to monies received by the club;
- (b) all banking records including pay-in slip counterfoils, BACS or other electronic banking printouts, cheques (if returned to the club), other banking correspondence including statements;
- (c) all member’s lists including paid/unpaid subscription records;
- (d) all till rolls, sale sheets and stock records;
- (e) all leases, mortgages and title deeds relating to land or buildings owned/leased by or on behalf of the club;
- (f) all annual statement of accounts, minutes of the committee made in accordance with the Order or these Regulations; and
- (g) all assessments, notices and demands in respect of rates, income tax, corporation tax, VAT, National Insurance and original copies of all correspondence with government bodies/departments.

System of Control

3. The Department directs that a club shall establish and maintain a system of control of accounts, cash holdings, and all income, expenditure and remittances in such form and manner as set out in Schedule 1.

Annual Statement of Accounts

4.—(1) Within 3 months of the end of its financial year –

- (a) a club, other than a small or medium club, shall:
 - (i) prepare an accruals account as specified in Part 1 of Schedule 2; and
 - (ii) cause such accruals account to be audited by an auditor.
- (b) a medium club, shall:
 - (i) prepare an accruals account as specified in Part 1 of Schedule 2; and
 - (ii) cause such accruals account to be audited by an auditor or examined by an independent examiner.
- (c) a small club shall:
 - (i) prepare an accruals account as specified in Part 1 of Schedule 2 or a receipts and payments account as specified in Part 2 of Schedule 2; and
 - (ii) where it has prepared an accruals account, cause such account to be audited by an auditor or examined by an independent examiner; or
 - (iii) where it has prepared a receipts and payments account, cause such account to be examined by an independent auditor.

(2) In this Regulation –

“medium club” means a club which in any financial year has a gross income that exceeds £300,000 and is less than £500,000 and is not required by its governing document to have a formal audit of its annual statement of accounts;

“small club” means a club which in any financial year has a gross income that does not exceed £300,000 and is not required by law or its governing document to have a formal audit of its annual statement of accounts.

Auditor

5.—(1) An auditor under Regulation 4(1) refers to a person who is:

- (a) an independent person;
- (b) eligible for appointment as a statutory auditor under Part 42 of the Companies Act 2006;
- (c) a member of a body specified under paragraph (2); and
- (d) under the rules of that body eligible for appointment as auditor of a club.

(2) The following bodies are specified for the purposes of (1)(c):

- (a) the Institute of Chartered Accountants in England and Wales;
- (b) the Institute of Chartered Accountants of Scotland;
- (c) the Institute of Chartered Accountants in Ireland;
- (d) the Association of Chartered Certified Accountants;
- (e) the Association of Authorised Public Accountants;
- (f) the Association of Accounting Technicians;
- (g) the Association of International Accountants;
- (h) the Chartered Institute of Management Accountants;
- (i) the Institute of Chartered Secretaries and Administrators;
- (j) the Chartered Institute of Public Finance and Accountancy;
- (k) the Institute of Financial Accountants;
- (l) the Certified Public Accountants Association;
- (m) the Institute of Certified Public Accountants in Ireland(a).

(3) An audit shall be conducted in accordance with International Standards on Auditing (UK and Ireland) and comply with the Financial Reporting Council’s Ethical Standards for Auditors.

(4) In this Regulation “independent person” means a person who is not, and has not in the preceding six years been an official, member, or an employee of the club and who the committee are satisfied has the requisite skills and knowledge to properly perform the relevant duties.

Independent Examiner

6.—(1) The Department directs that the selection of a person for appointment as an independent examiner be in such form and manner as set out in Schedule 3.

(2) An independent examiner shall examine an annual statement of accounts in such manner as set out in Schedule 4.

Revocation

7. The Registration of Clubs (Accounts) Regulations (Northern Ireland) 1997(b) are hereby revoked.

Sealed with the Official Seal of the Department for Communities on 10th March 2022.

(L.S.)

Anthony Carleton

(a) 2006 c. 46

(b) S.R. 1997 No. 333 as amended by S.R. 1999 No. 384

A senior officer of the Department for Communities

SCHEDULE 1

Regulation 3

Systems of Control

Record of supplies

1. A till roll or other record shall be maintained showing in respect of all bar stock supplied by the club –

- (a) the date of supply;
- (b) the location of the bar or other point of supply;
- (c) the quantity of and unit price of each item supplied; and
- (d) the amount received by the club in respect of each transaction.

Reconciliation of supplies and receipts

2.—(1) A periodic reconciliation shall be used to compare and balance the register receipts and any adjustments (for example, cash, cheques, bankcard receipts, vouchers, voided transactions) to the money on hand at the end of the day/week.

(2) Before a till is first opened on any day a record shall be made showing –

- (a) the location of the till (if more than one till exists in the club);
- (b) in the event that the till has been opened and used a number of times since the last record was created, a record shall be made of those dates and periods;
- (c) the total money (excluding float totals) removed from the till since the last record; and
- (d) the total money taken at that till since the last such record.

(3) A record shall be made of any discrepancy between the total money removed referred to in sub-paragraph (2)(c) and the total money taken referred to in sub-paragraph (2)(d). Where the discrepancy is greater than 10% or other prescribed percentage as set down in advance by the committee shall be treated as a system failure and should be investigated and reported on by a representative of the committee.

Machines

3.—(1) Only persons authorised in writing by the committee may remove money, other than prize money delivered by the machine, from a gaming machine in a club.

(2) Except as provided for in sub-paragraph (3), a physical record for each gaming machine shall be retained showing the licence number and serial number of the machine and shall be used to record details of any monies removed from/placed in each gaming machine to include:

- (a) the date and time;
- (b) the amount of money removed from, or placed in, that machine;
- (c) the names of the persons present; and
- (d) if the machine has automated meters, the reading on such meters.

(3) Once a month and whenever a machine is replaced a reconciliation shall be performed by updating the record in respect of each machine detailing –

- (a) the total monies removed from, or placed in, the machine;
- (b) the total monies that should, on the basis of any available meter readings, have been removed from the machine;
- (c) the total monies lodged in a bank in respect of money removed from that machine; and
- (d) any discrepancy in excess of 10%, or such percentage as may be reasonably decided in advance by the committee, between the monies removed and the monies as per the meter

reading shall be treated as a system failure and should be followed up on by a representative of the committee.

Records

4.—(1) The club shall keep a record of all receipts and payments made for their accounting records.

(2) A record shall be kept showing from day to day in respect of all monies received by the club and will record –

- (a) the date of receipt;
- (b) the amount received; and
- (c) the reason for the monies being received by the club.

(3) In relation to monies from a till or other defined point of supply within the club, the total shall be regarded as one receipt.

(4) A receipt should be issued for all cash or cheques received showing –

- (a) the date and receipt of the money;
- (b) the amount received;
- (c) the name and address of the person or organisation from whom the money was received; and
- (d) the reason for receipt of the money by the club.

(5) A receipt need not be given for any monies received on account of –

- (a) the supply of any item of bar supplies;
- (b) the entry to, or attendance at, any function organised by the club;
- (c) a donation to be a registered charity; and
- (d) being placed in any machine.

(6) All monies received by the club shall be lodged in a bank as soon as practicable without deduction, but at least once a month.

(7) A record shall be prepared showing from day to day in respect of all monies paid by the club showing –

- (a) the date of payment;
- (b) the method of payment; and
- (c) the amount paid.

Membership records

5.—(1) A record shall be maintained which shows, where appropriate by class or category, in respect of each member of the club –

- (a) their name and address;
- (b) the date of renewal of membership or, in the case of a new member, their admission as a number;
- (c) the amount due in respect of subscription; and
- (d) the date and amount of all sums received in respect of subscription.

(2) Once a year the club shall prepare a report showing in respect of each class or category of member –

- (a) the number and value of subscriptions received and outstanding since the start of that financial year; and
- (b) the name of any member in arrears in respect of subscription and the amount of their arrears.

(3) The names of members whose membership is suspended or terminated on account of arrears of subscription shall be recorded in the minutes of the committee.

Ordering of bar stock

6.—(1) Except in exceptional circumstances, bar stock shall be ordered or obtained only from suppliers whose name appears on a list approved by the committee.

(2) Orders for bar stock shall be placed only by a person whose name appears on a list approved by the committee.

(3) Where bar stock is ordered or obtained from a supplier whose name does not appear on a list approved by the committee, a report shall, in a reasonable period of time, be prepared stating the circumstances.

Payments

7.—(1) Goods or services supplied to the club shall not be paid for in kind.

(2) All payments of sums in excess of £200 shall be made either by cheque, bank draft, standing order or other electronic method through a bank.

Payments by cheque

8. All cheques shall be signed by two authorised cheque signatories, one of whom shall be a member of the committee, and the other either a member of the committee or a person authorised by the committee, either generally or for a specific period, to perform that duty.

Payments by standing order or electronic transfer

9.—(1) Payments made by standing order or electronic transfer, whether for goods or services or for any items related to pay shall be made as stipulated in sub-paragraph (2).

(2) (a) a list or electronic printout is prepared for the committee, or sub-group of a minimum of two members of that committee, as and when required but at least monthly of all items to be paid electronically;

(b) the list is supported by documentary evidence of the payment to be made, either an invoice, a current period statement, pay slip (supported by details of hours worked), HMRC return forms or other relevant paperwork;

(c) the list and the invoice, statement or other relevant paperwork in respect of which payment is to be made has been cancelled by endorsing it “paid” and has been both initialled and dated by them;

(d) payments relating to employment or emoluments are also subject to the stipulations noted in 16 below – Record of Pay; and

(e) the payments then subsequently made are reconciled to bank statements and/or other electronic records showing proof of payment on a periodic basis, normally one month.

Petty cash float

10.—(1) There shall be no more than one petty cash float in the club and the maximum amount to be kept in a petty cash float shall be fixed in advance by the committee. Exceptional and infrequent changes to this cash limit may be authorised in advance by the committee and recorded in the minutes.

(2) Where any payment is made for goods or services from a petty cash float, a petty cash docket shall be retained showing –

(a) the name and address of the person receiving the payment;

(b) the date of the payment;

(c) details of goods or services in respect of which the payment is made;

(d) the amount paid; and

(e) the name of the person making the payment from the petty cash float.

(3) Such petty cash docket receipts shall be consecutively numbered and signed both by the person making and the person receiving the payment and an invoice/receipt docket relating to the expenditure incurred shall be attached to the completed petty cash docket.

(4) Where money from a petty cash float is removed in advance, a petty cash docket shall be commenced and the cash signed for, with the details and evidence under sub-paragraph (2) to be attached as soon as practical thereafter.

(5) Petty cash expenses shall be recorded either electronically or in a physical record to show day-to-day transactions and shall be reconciled monthly and annually to the amount of cash held in the petty cash box and signed-off by an elected member of the committee.

(6) Any discrepancy in excess of 20% (on a float of £100), or such a lesser percentage on a larger float as may be decided in advance by the committee, shall be treated as a system failure and should be investigated and reported on by a representative of the committee.

Till floats

11.—(1) The committee may decide to maintain a float at each till in the club.

(2) The amount of a float must be fixed in advance by the committee.

(3) Monies used to create a float shall be obtained by encashment of a cheque payable for cash or an appropriately authorised cash withdrawal from the club's bank. Cash shall not be transferred from till to till to make up a float.

(4) In instances where the committee has authorised different amounts for floats for specific days (for example, a function) then the monies required to increase the float shall be obtained under sub-paragraph (3) and once the surplus requirement is finished, the excess float monies shall be lodged in a bank as soon as possible.

(5) The amount of money in every such float shall be checked and recorded periodically as determined by the committee.

(6) Any discrepancy as determined by the committee between the amount checked and recorded and the amount authorised by the committee must be investigated and reported on by a representative of the committee.

Bank lodgements

12.—(1) Before monies are lodged in a bank, a pay-in slip counterfoil shall be completed showing –

(a) the date of lodgement;

(b) the account name and number into which the lodgement is made;

(c) the total amount lodged and the amount of cash and cheques comprised in that amount;
and

(d) the name of the person making the payment.

(2) Once a month a record shall be prepared showing the amount of cash and cheques lodged in a bank in that month in respect of –

(a) bar supplies;

(b) subscriptions;

(c) the amounts mentioned in paragraph 15(1) – Functions;

(d) gaming machines;

(e) machines other than gaming machines;

(f) snooker tables;

(g) bingo and other games not falling within the remit of sub-paragraphs (2)(e) or (2)(f);

(h) interests on investments;

(i) grants; and

- (j) any other income not covered in sub-paragraphs (2)(a) to (2)(i).

Summary of creditors

13.—(1) At least once per quarter, a record shall be prepared showing all sums due but not yet paid by the club –

- (a) date on which the indebtedness was incurred; and
- (b) amount due by the club.

Summary of debtors

14.—(1) At least once per quarter, a record shall be prepared showing all sums due to the club but not yet received, other than sums due in respect of subscriptions –

- (a) date on which the indebtedness was incurred; and
- (b) amount due to the club.

Functions

15.—(1) Any amount charged for entry to or attendance at a club function shall be fixed in advance by the committee or a person approved by the committee.

(2) Within fourteen days after the date of any function a report shall be prepared showing in respect of the function –

- (a) the amount and nature of all sums received by the club (other than sums received on account of bar supplies);
- (b) the amount and nature of any expenditure wholly attributable to that function; and
- (c) the amount of the surplus of receipts over expenditure or expenditure over receipts.

Record of pay

16.—(1) The club shall ensure that records are maintained in respect of every payment to any person of pay, fees, honoraria or emoluments.

(2) The records shall include –

- (a) the personal details such as name, address and national insurance number;
- (b) the gross and net amount paid;
- (c) the nature and extent of any deductions; and
- (d) the service and period for which payment was made.

Bar staff

17.—(1) In the absence of automated till rolls for bar supplies, a record shall be kept showing the names of all persons engaged, whether or not for payment, in the supply of intoxicating liquor at the club.

Records of committee decisions

18.—(1) The committee shall record all decisions and approvals in the minutes of committee meetings.

(2) Where any provision requires any act to be approved or carried out by the committee that act may, in exceptional circumstances, be carried out by a member of the committee or by a person authorised in advance by the committee to act on its behalf.

(3) A person who acts in accordance with sub-paragraph (2) shall forthwith submit a report to the committee setting out the exceptional circumstances and the action taken.

Prices

19.—(1) The price of all goods or services supplied by the club shall be fixed in advance by the committee.

(2) A notice specifying the price of all intoxicating liquor supplied by the club shall be displayed in every part of the premises in which intoxicating liquor is supplied in such manner that it can readily be read by members.

Measures

20.—(1) The committee shall fix the measures in which the intoxicating liquor is supplied.

(2) A notice, specifying the measures so fixed, shall be displayed in every part of the premises in which intoxicating liquor is supplied in a position where it is readily visible to members.

Stock reports

21.—(1) Once a quarter, or more frequently if so decided in advance by the committee, a report shall be prepared in respect of quantity and value of bar stock supplied since the relevant date.

(2) The report prepared in accordance with sub-paragraph (1) shall contain –

(a) in respect of each type of bar stock item supplied –

(i) the quantity in stock at the opening date;

(ii) the quantity received in since that date;

(iii) the quantity returned to supplier or written off since that date;

(iv) the quantity of each item in stock at the closing date and total of the report as ascertained by a physical check;

(v) the quantity supplied since that date as calculated from the quantities stated in accordance with sub-paragraph (2)(a)(i) to (iv); and

(vi) the value of each type of bar stock item supplied since that date as calculated using the quantities stated in accordance with sub-paragraph (2)(a)(v) and the price of supply fixed by the committee.

(b) the total value, calculated in the same manner, of the bar stock supplied since the relevant date;

(c) the total monies lodged in a bank in respect of sub-paragraph (2)(b);

(d) any such discrepancy in excess of 2% of the total value of bar stock supplied stated in accordance with sub-paragraph (2)(b), or such lesser percentage as may be decided in advance by the committee, shall be treated as a system failure and should be investigated and reported on by a representative of the committee; and

(e) in this paragraph the ‘relevant date’ in relation to a report in respect of bar stock is the date of the last such report or where no such report has been prepared, the date of commencement of these regulations.

Bank reconciliation

22.—(1) Once per quarter, or more frequently if so decided in advance by the committee, a reconciliation report shall be prepared for each bank account held by the club of the cash and bank balances due to or by the club as shown on a statement or certificate of balance supplied by the bank with the balance as shown by the vouchers and records kept by the club.

Security of records

23.—(1) The committee shall take reasonable care to reduce the risk of loss of or damage to all records, reports or vouchers which the club is required to keep.

(2) Where any record is held on computer or other form of electronic storage a copy of that record shall be made at least once each week during which such storage has taken place.

(3) Any copy made in accordance with sub-paragraph (2) shall be kept securely at premises other than those at which the original record is kept.

**FORM AND CONTENT OF ANNUAL STATEMENT OF
ACCOUNTS****PART 1****ACCRUALS ACCOUNT****General Rules**

- 1.** An accruals account shall consist of:
 - (a) a statement of financial activities showing the total incoming resources and expenditure of the club during the relevant financial year;
 - (b) a statement of financial position showing the total assets and liabilities of the club as at the end of the relevant financial year; and
 - (c) notes to the accounts.
- 2.** The accruals account shall be prepared in accordance with the following principles:
 - (a) the statement of income and expenditure shall give a true and fair view of the total incoming resources and expenditure in the relevant financial year;
 - (b) the statement of financial position shall give a true and fair view of the state of affairs of the club at the end of the relevant financial year;
 - (c) the accruals account shall include comparative figures for the prior year accounting period if one exists; and
 - (d) the accruals account shall be prepared in accordance with the methods and principles set out in UK Generally Accepted Accounting Principles (UKGAAP).
- 3.** The statement of financial position shall:
 - (a) be signed by at least two members of the committee, each of whom has been authorised to do so; and
 - (b) specify the date on which the statement of accounts of which the statement of financial position forms part, was approved by the committee.
- 4.** The notes to accounts shall:
 - (a) state the measurement basis (or bases) used in preparing the accounts and the accounting policies adopted in the preparation of the accounts, and a statement as to the consistent ongoing application of those policies or, for a change in the accounting policies adopted and applied, a statement in relation to the change; and
 - (b) include any additional information which may reasonably assist the user to understand the statement of accounts.

PART 2
RECEIPTS AND PAYMENTS ACCOUNT

General Rules

- 1.** The receipts and payments account shall consist of:
 - (a) an account showing an analysis of all incoming and outgoing cash for the year;
 - (b) a statement of assets and liabilities to include details of the club's main assets and liabilities at the end of the year, including the cash balances at the year-end; and
 - (c) notes, where required to provide further breakdown of receipts and payments.
- 2.** The account should summarise the movement of cash into and out of the club during the financial year.
- 3.** The receipts and payments account shall give sufficient detail to allow the reader to see the main transactions of the club and shall be prepared in a consistent way from year to year.
- 4.** The receipts and payments account shall include comparative figures for the prior year accounting period if one exists.
- 5.** Where valuations are provided in the statement of assets and liabilities, they should be relevant, reliable and understandable.
- 6.** The statement of assets and liabilities shall:
 - (a) be signed by at least two members of the committee, each of whom has been authorised to do so; and
 - (b) specify the date on which the receipts and payments account, of which the statement of assets and liabilities forms part, was approved by the committee.

SCHEDULE 3

Regulation 6(1)

Selection of a person for appointment as an independent examiner

1. An independent examination shall be carried out by someone independent of the club and shall be a person who is not and has not been in the preceding six years –

- (a) an official;
- (b) an individual involved in the management, control or administration of the club;
- (c) an employee of the club;
- (d) a relative of an official, or of an employee of the club.

2. The committee shall ensure that an independent examiner who examines the club's annual statement of accounts has the relevant skills and knowledge to carry out the examination and to make a report to the committee as set out in Schedule 4.

3. The skills required of an independent examiner will depend on whether accounts are prepared on a receipts and payments basis or on an accruals basis.

Receipts and payments accounts

4. The committee shall be satisfied that an independent examiner who examines accounts which are prepared on a receipts and payments basis is familiar with certain basic bookkeeping principles and numeracy skills. Knowledge of accounting standards is not necessary, but a good financial awareness and understanding of the club and the size and nature of the transactions will be required.

Accruals accounts

5.—(1) The committee shall be satisfied that an independent examiner who examines accounts which are prepared on an accruals basis has a good understanding of accountancy principles and practical experience in accountancy.

(2) For the purpose of this paragraph, the independent examiner shall be a member of one of the following –

- (a) the Institute of Chartered Accountants in England and Wales;
- (b) the Institute of Chartered Accountants of Scotland;
- (c) the Institute of Chartered Accountants in Ireland;
- (d) the Association of Chartered Certified Accountants;
- (e) the Association of Authorised Public Accountants;
- (f) the Association of Accounting Technicians;
- (g) the Association of International Accountants;
- (h) the Chartered Institute of Management Accountants;
- (i) the Institute of Chartered Secretaries and Administrators;
- (j) the Chartered Institute of Public Finance and Accountancy;
- (k) the Institute of Financial Accountants;
- (l) the Certified Public Accountants Association;
- (m) the Institute of Certified Public Accountants in Ireland.

SCHEDULE 4

Regulation 6(2)

1. An independent examiner who has carried out an independent examination shall send a report to the committee that includes –

- (a) the name and address of the independent examiner and name and address of the club;
- (b) a sign-off by the independent examiner specifying any relevant professional qualifications or details of membership of relevant professional bodies;
- (c) the date on which the independent examination has been carried out;
- (d) a clear notation that specifies the financial year in respect of which the accounts to which it relates have been prepared;
- (e) a statement to the effect that it is a report in respect of an examination carried out under Article 40(1)(d) of the Order; and
- (f) whether or not any matter has come to the independent examiner's attention in connection with the examination which gives the independent examiner reasonable cause to believe in any material respect that:
 - (i) the annual statement of accounts have not been prepared which accord with the accounting records and comply with Regulation 4;
 - (ii) vouchers have not been kept in respect of the club in accordance with Regulation 2;
 - (iii) the statement of accounts do not agree with those vouchers;
 - (iv) if there has been any material expenditure or action which appears not to be in accordance with the constitution of the club;
 - (v) the club has failed to produce information in relation to the accounts as required under Article 40(1)(e) of the Order; and
 - (vi) the club has failed to provide an explanation in relation to the accounts as required under Article 40(1)(e) of the Order.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations set out the requirements to which a registered club, and a club which has served notice of intention to seek registration, must conform in relation to the keeping, auditing and examining of its records and accounts.

These requirements relate to:

- the documents with respect to transactions, assets and liabilities which a club is required to keep;
- the manner in which such documents shall be kept;
- the system of control of accounts, cash holdings, and all its receipts and remittances which a club shall establish and maintain;
- the need for a club to complete, and the form of and particulars to be contained in, an annual statement of accounts;
- the need to have its accounts audited or examined, who may conduct that audit or examination and the manner in which that audit or examination should be conducted; and
- the selection of a person for appointment as an independent examiner.

These Regulations also revoke the Registration of Clubs (Accounts) Regulations (Northern Ireland) 1997.

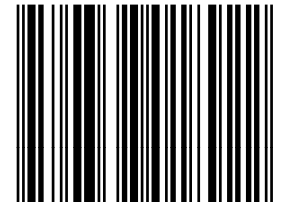
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