
STATUTORY RULES OF NORTHERN IRELAND

2022 No. 99

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

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.