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STATUTORY RULES OF NORTHERN IRELAND

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**2022 No. 99**

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

**Vouchers**

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

(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.