STATUTORY RULES OF NORTHERN IRELAND

1997 No. 333

REGISTRATION OF CLUBS

Registration of Clubs (Accounts) Regulations (Northern Ireland) 1997

Made - - - -	*18th July 1997*
Coming into operation	*1st September 1997*

The Department of Health and Social Services, in exercise of the powers conferred on it by Article 40(1) of the Registration of Clubs (Northern Ireland) Order 1996(**1**) and all other powers enabling it in that behalf, hereby makes the following Regulations:

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Registration of Clubs (Accounts) Regulations (Northern Ireland) 1997 and shall come into operation on 1st September 1997.

(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;

"Auditing Practices Board" means the board established by the Consultative Committee of Accountancy Bodies to advance the standards of auditing and associated review activities in the United Kingdom and the Republic of Ireland and to provide a framework of practice for the exercise of the auditors' role and includes any other board established by the Consultative Committee for these purposes;

"bank" means any institution authorised as a deposit taking institution under the Banking Act 1987(**2**);

"bar stock" includes intoxicating and non-intoxicating liquor, non-alcoholic drinks, cigarettes and tobacco products, sundries (including crisps, nuts and snack foods) and other items kept for supply from any bar or point of supply of intoxicating liquor but does not include such items when supplied from a machine;

"club" means any registered club and any club which has served a notice under paragraph 1(1)(*a*) of Schedule 2 to the Order;

"committee" means the committee of management or governing body of the club;

(**1**) S.I.1996/3159 (N.I. 23)
(**2**) 1987 c. 22

"format" in relation to the annual statement of accounts prepared by a club, means the format specified in Section B of Schedule 3;

"function" includes any entertainment or sporting event organised by or on behalf of the club for which a charge for entry or attendance is made;

"independent person" means a person who is not, and has not in the preceding six years been, an official, member or employee of the club or a relative of a person who has during that period been an official, member or employee of the club and who the committee are satisfied has the requisite skills and knowledge to properly perform the relevant duties;

"machine" includes gaming machine, amusement with prizes machine, vending machine, payphone or any other machine in which goods or services are obtained in return for inserting monies into the machine;

"name" in relation to an individual means forenames and surname and, in relation to a business, means its business name or name under which it is incorporated;

"monies" includes foreign currency and negotiable instruments;

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

"pay" includes the gross sums paid by a club in respect of wages, salaries, pension payments, other emoluments and National Insurance contributions on account of its employment of any person whether on a full-time, part-time or casual basis;

"property" includes in addition to money, all other property, real or personal;

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

"relative" means spouse, brother or sister (whether of the whole or half blood), parent or child and includes those connected by consanguinity or marriage, step relations and relations by adoption;

"subscription" includes all sums payable for admission to, or renewal of, membership of a club;

"system failure" shall be construed in accordance with paragraph 26 of Schedule 2.

Vouchers

2.—(1) The club shall keep, or cause to be kept, with respect to its transactions and its assets and liabilities, the vouchers specified in Schedule 1 and, unless the committee decides that it is impracticable to do so, such vouchers shall be kept on the premises of the club.

(2) Where the committee decides that it is impracticable to keep any voucher on the premises of the club a record shall be kept at those premises stating the address where that voucher is kept.

(3) A voucher kept in accordance with sub-paragraph (1) shall be kept in a manner which facilitates ease of access by the committee and others having a right to inspect it.

(4) Every voucher in the possession of the club, other than a voucher falling within paragraph 5 of Schedule 1, shall be marked with a unique identification number.

System of control

3. The system of control of accounts, cash holdings, and all receipts and remittances to be maintained by the club is specified in Schedule 2.

Annual statement of accounts

4. The annual statement of accounts prepared by a club shall—

(a) comply with the requirements of Schedule 3 with regard to its form and content and any additional information to be provided by way of notes to the accounts; and

(b) be audited by a person falling within regulation 5.

Auditors

5.—(1) Subject to regulation 6, a person to whom regulation 4(*b*) refers is a person who—

(a) is an independent person; and

(b) holds the required qualification.

(2) A person holds the required qualification if—

(a) he is a member of any body specified in paragraph (3); or

(b) he would, for the purposes of the audit of company accounts, be regarded by virtue of Article 36 of the Companies (Northern Ireland) Order 1990(**3**) as holding an approved overseas qualification.

(3) The following bodies are specified for the purposes of paragraph (2)—

(a) the Institute of Chartered Accountants in Ireland;

(b) the Institute of Chartered Accountants of Scotland;

(c) the Institute of Chartered Accountants in England and Wales;

(d) the Association of Chartered Certified Accountants; and

(e) the Association of Authorised Public Accountants.

Transitional provision

6. Until 30th November 1998 it shall be sufficient compliance with regulation 4(*b*) if the annual statement of accounts prepared by a club has been audited by a person who holds the required qualification in accordance with regulation 5(2).

Conduct of audit

7. The audit shall be conducted in accordance with Auditing Standards issued by the Auditing Practices Board.

Sealed with the Official Seal of the Department of Health and Social Services on

L.S.

Jeremy Harbison
Under Secretary

18th July 1997.

(**3**) S.I. 1990/593 (N.I. 5)

SCHEDULE 1

Regulation 2(1) and (4)

Vouchers

1. All 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.

2. All banking records including all pay-in slip counterfoils, cheque counterfoils, cheques (if returned to the club) and statements and correspondence passing between any bank and the club or anyone on its behalf.

3. All lists of members and of subscriptions paid or unpaid.

4. All till rolls, sales sheets, stock record sheets and other records relating to the quantities of stock held or supplied by the club.

5. All leases, mortgages and title deeds relating to land or buildings owned or leased by or on behalf of the club.

6. All annual statements of accounts and minutes made in accordance with the provisions of the Order or of these Regulations.

7. All assessments, notices and demands in respect of rates, income tax, corporation tax, value added tax and National Insurance and all correspondence between the Department of the Environment for Northern Ireland, the Inland Revenue, HM Customs and Excise, the Department of Health and Social Services on the one hand and the club on the other.

SCHEDULE 2

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 money

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

(a) the location of the till;

(b) the dates and periods during which the till was open since the last such record;

(c) the total money (after excluding any floats) removed from the till since the last such record;

(d) the total money, calculated using the record maintained in accordance with paragraph 1, taken at that till since the last such record.

(2) Any discrepancy between the figures referred to in sub-paragraph (1)(*c*) and (*d*) in excess of £20, or such lesser sum as may be decided in advance by the committee, shall be treated as a system failure to which paragraph 26 shall apply.

Machines

3.—(1) Money shall be removed from or placed in a machine only in the presence of two persons, 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.

(2) Before removing any money from a machine the hoppers (if any) shall be filled with money to maximum capacity.

(3) Where money is removed from or placed in any machine a record shall at once be made of—

(a) the date and time;

(b) the name, model and serial number (if any) of that machine;

(c) the amount of money removed from or placed in that machine;

(d) the names of the persons present; and

(e) where the machine is constructed with meters for recording use, the readings on such meters.

(4) At least once every month, or such lesser period as may be decided in advance by the committee, and whenever a machine is changed—

(a) a report shall be prepared stating in respect of each machine—

(i) the total monies removed from or placed in the machine in accordance with sub-paragraph (3);

(ii) the total monies that should, on the basis of any available meter readings, have been removed from that machine; and

(iii) the total monies lodged in a bank in respect of money removed from that machine;

(b) the working papers shall be attached to any report prepared in accordance with head (*a*);

(c) any discrepancy in excess of £10, or such lesser sum as may be decided in advance by the committee, between the figures stated in accordance with head (*a*)(i) and (ii) shall be treated as a system failure to which paragraph 26 shall apply.

(5) In this paragraph—

"removed" in relation to money, does not include money won as a prize or received as change; and

"placed in" in relation to money, does not include money inserted to play or use a machine.

Receipts

4.—(1) All monies received by the club shall be lodged in a bank as soon as practicable without deduction.

(2) Except as provided in sub-paragraph (3) a receipt shall be given by the club for all monies received by it.

(3) A receipt need not be given for any monies—

(a) received on account of—

(i) the supply of any item for which a supplies account is to be prepared;

(ii) entry to or attendance at any function;

(iii) a donation to a charity; or

(b) inserted in any machine.

(4) A receipt given in accordance with sub-paragraph (2) shall show—

(a) the date of receipt of the money;