
STATUTORY INSTRUMENTS

1996 No. 3159

The Registration of Clubs (Northern Ireland) Order 1996

PART IV

CONDUCT OF REGISTERED CLUBS

Miscellaneous

Accounts of registered clubs, etc.

40.—(1) Every registered club and every club which has served a notice under paragraph 1(1) (a) of Schedule 2 shall—

- (a) keep such vouchers with respect to its transactions and its assets and liabilities, and in such manner, as may be prescribed, and
- (b) establish and maintain a ^{F1}... system of control of its accounts, its cash holdings and all its receipts and remittances, and
- (c) prepare an annual statement of accounts [^{F2}within 3 months of the end of that club's financial year,] in such form and containing such particulars as may be prescribed, and
- [^{F3}(d) cause, within 3 months of the end of that club's financial year, those accounts to be audited by a person referred to in this Article as “the auditor” or examined by an independent examiner in such manner as may be prescribed, and
- (e) on being required by the auditor or independent examiner, produce any record or voucher and any other information or explanation which appears to the auditor or independent examiner to relate to those accounts and which the auditor or independent examiner requires to inspect, and]
- ^{F4}(f)
- (g) on the demand of any member of the club, send a summary of those accounts and the auditor's [^{F5}or independent examiner's] report thereon to that member, free of charge, as soon as they become available, and
- [^{F6}(ga) on the demand of the district commander of the police district in which the premises are situated, send a summary of those accounts and the auditor's or independent examiner's report thereon to that district commander, free of charge, as soon as they become available, and]
- (h) cause a summary of those accounts and auditor's [^{F7}or independent examiner's] report thereon to be displayed, for a period of 4 weeks ending on the date of the annual general meeting, in a conspicuous part of the premises of the club which is accessible to all members, and
- (i) keep all original vouchers, books, accounts, reports and other documents which the club is required to keep under the provisions of this Order for a period of 6 years from the date of the auditor's [^{F7}or independent examiner's] report on the accounts to which they relate, and

Changes to legislation: The Registration of Clubs (Northern Ireland) Order 1996, Section 40 is up to date with all changes known to be in force on or before 30 January 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

^{F4}(j)

[^{F8}(1A) Regulations under this paragraph may make provision for the—

- (a) system of control referred to in paragraph (1)(b) to be in such form and manner as may be directed by the Department;
- (b) selection of a person for appointment as an independent examiner to be in such manner as may be directed by the Department.]

(2) If paragraph (1) is contravened—

- (a) the registered club; and
- (b) every official of the club at the time of the contravention;

shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding level 5 on the standard scale.

[^{F9}(2A) If regulations under paragraph (1A) are contravened—

- (a) the registered club, and
- (b) every official of the club at the time of the contravention;

shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding level 3 on the standard scale.]

(3) In any proceedings for an offence under [^{F10}or by virtue of this Article] it shall be a defence for a person to prove that he exercised all due diligence to avoid the commission of such an offence.

F1	Word in art. 40(1)(b) repealed (1.4.2022) by Licensing and Registration of Clubs (Amendment) Act (Northern Ireland) 2011 (c. 18), ss. 12(2)(a), 18, Sch. 4; S.R. 2022/89, art. 2
F2	Words in art. 40(1)(c) inserted (1.4.2022) by Licensing and Registration of Clubs (Amendment) Act (Northern Ireland) 2011 (c. 18), ss. 12(2)(b), 18; S.R. 2022/89, art. 2
F3	Art. 40(1)(d)(e) substituted (1.4.2022) by Licensing and Registration of Clubs (Amendment) Act (Northern Ireland) 2011 (c. 18), ss. 12(2)(c), 18; S.R. 2022/89, art. 2
F4	Art. 40(1)(f)(j) repealed (1.4.2022) by Licensing and Registration of Clubs (Amendment) Act (Northern Ireland) 2011 (c. 18), ss. 12(2)(d), 18, Sch. 4; S.R. 2022/89, art. 2
F5	Words in art. 40(1)(g) inserted (1.4.2022) by Licensing and Registration of Clubs (Amendment) Act (Northern Ireland) 2011 (c. 18), ss. 12(2)(e), 18; S.R. 2022/89, art. 2
F6	Art. 40(1)(ga) inserted (1.4.2022) by Licensing and Registration of Clubs (Amendment) Act (Northern Ireland) 2011 (c. 18), ss. 12(2)(f), 18; S.R. 2022/89, art. 2
F7	Words in art. 40(1)(h)(i) inserted (1.4.2022) by Licensing and Registration of Clubs (Amendment) Act (Northern Ireland) 2011 (c. 18), ss. 12(2)(g), 18; S.R. 2022/89, art. 2
F8	Art. 40(1A) inserted (1.4.2022) by Licensing and Registration of Clubs (Amendment) Act (Northern Ireland) 2011 (c. 18), ss. 12(3), 18; S.R. 2022/89, art. 2
F9	Art. 40(2A) inserted (1.4.2022) by Licensing and Registration of Clubs (Amendment) Act (Northern Ireland) 2011 (c. 18), ss. 12(4), 18; S.R. 2022/89, art. 2
F10	Words in art. 40(3) substituted (1.4.2022) by Licensing and Registration of Clubs (Amendment) Act (Northern Ireland) 2011 (c. 18), ss. 12(5), 18; S.R. 2022/89, art. 2

Changes to legislation:

The Registration of Clubs (Northern Ireland) Order 1996, Section 40 is up to date with all changes known to be in force on or before 30 January 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Changes and effects yet to be applied to the whole Order associated Parts and Chapters:

Whole provisions yet to be inserted into this Order (including any effects on those provisions):

- [art. 31B inserted by 2011 c. 18 \(N.I.\) s. 11](#)